

**BENNINGTON PUBLIC SCHOOLS
DOUGLAS COUNTY SCHOOL DISTRICT NO. 59
BOARD OF EDUCATION REGULAR MEETING
Monday, November 14, 2022 6:00 PM**

Mission Statement

"The mission of Bennington Public Schools is to provide educational opportunities in a safe, caring environment that will prepare all students to meet the challenges of the future."

- I. Call Meeting to Order
- II. Public Forum
- III. Consent Agenda (Note: Items on the consent agenda are considered routine and will be enacted under one motion. There will be no separate discussion of these items at the meeting unless a Board Member requests an item removed from the agenda for separate action.)
 - A. Approval of Agenda
 - B. Approval of Minutes of the Monday, October 10, 2022, Regular Meeting and the Monday, October 24, 2022, Special Public Grievance Hearing.
 - C. Presentation of November Bills for Approval and Payment
- IV. Items Removed From the Consent Agenda for Separate Action
- V. Reports
 - A. Administrative Reports
 1. Heritage Elementary Update
 - B. Committee Report(s)
 - C. Construction Report
 - D. Coordinator Report - Technology
 - E. Spotlight Report- Reading
 - F. Strategic Planning Update- Goal #2
- VI. Unfinished Business
 - A. Discuss, Consider and Take Action on Construction Change Orders
 - B. Consider Agenda for Board Administrator Workshop
- VII. New Business
 - A. Review 2021-2022 Audit Report
 - B. Set Tuition for Temporary Non-Resident Students
 - C. Executive Session to Discuss Certificated Staff Negotiations and Personnel Matter
- VIII. Time and Date of Next Special Meeting- Board/Administrator Workshop- November 28, 2022, at 5:30 P.M.
- IX. Time and Date of Next Regular Meeting- December 12, 2022, at 6:00 P.M.
- X. Adjourn

NOTICE: COPY OF OPEN MEETINGS ACT: The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the wall of the Board room.

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM: Getting Started: When it is your turn to speak during the public forum portion of the agenda, please come forward to the table situated immediately in front of the Board, sign your name and address on the sign-in sheet and state your name to the Board of Education. Time Limit: You may speak only one time and must limit comments to 5 minutes or less. Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require that such concerns initially be directed to the administration for consideration. Board members will generally not respond to any questions you ask or comments you may make about individual staff members or students. You are cautioned that slanderous comments are not protected just because they are made at the Board meeting. General Rules: Please remember that this is a public meeting for the conduct of business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated.

BY: BENNINGTON PUBLIC SCHOOLS

**BENNINGTON PUBLIC SCHOOLS
DOUGLAS COUNTY SCHOOL DISTRICT NO. 59
BOARD OF EDUCATION SPECIAL HEARING
MONDAY, OCTOBER 24, 2022 5:30 PM
BENNINGTON DISTRICT BOARD ROOM**

I. Call Hearing to Order- Board President Mark Byars called the hearing to order at 5:30 P.M., noting the Open Meetings Act, a copy of which was located on the south wall of the Board Room, governed the meeting.

MOTION PASSED: Motion to appoint Attorney Susan K. Sapp as the Hearing Officer and advisor to the Board for the grievance hearing. This motion, made by Mark Byars and seconded by Valerie Calderon, passed. Mark Byars: Yea, Valerie Calderon: Yea, Tim Dreessen: Yea, Heather Goertz: Yea, Kara Neuverth: Yea, Allyson Slobotski: Yea

II. Discuss, Consider and Take all Necessary Action to Hear Horner Grievance Step II- (Executive or closed session is possible for the hearing and for deliberations)

This agenda item is necessary to fulfill the requirements of the Board of Education under the Negotiated Agreement for purposes of hearing and resolving a Step 3 grievance appeal filed by Justin Horner. The grievant claims he was misplaced on the salary schedule for the 2022-23 school year by administration. The grievant claims that upon obtaining a master's degree in 2021, along graduate-level coursework he completed at a different university prior to obtaining his master's degree, he was entitled to be placed at MA+36 on the salary schedule. As a remedy, the grievant sought to be placed at MA+36 on the salary schedule. Grievant, along with NSEA representatives Matt Pittman and Isau Metes, were present on behalf of the grievant. Attorney Derek Aldridge was present to represent the School District. Attorney Susan Sapp was present to represent the Board of Education.

MOTION PASSED: Motion to affirm the District's step 2 grievance decision on this matter for the reason that interpretation of the Negotiated Agreement in light of past practice and prevalence in our array yields the result reached by the school district. This motion, made by Mark Byars and seconded by Heather Goertz, passed. Tim Dreessen: Nay, Kara Neuverth: Nay, Mark Byars: Yea, Valerie Calderon: Yea, Heather Goertz: Yea, Allyson Slobotski: Yea

MOTION PASSED: Motion to direct the Board negotiating committee to pursue clarifying language in the Negotiated Agreement that addresses progression on the salary schedule post-MA. This motion, made by Mark Byars and seconded by Valerie Calderon, passed. Tim Dreessen: Nay, Mark Byars: Yea, Valerie Calderon: Yea, Heather Goertz: Yea, Kara Neuverth: Yea, Allyson Slobotski: Yea

III. Adjourn- Motion to adjourn the meeting at 7:52 made by Mark Byars, seconded by Allyson Slobotski. All in favor.

Jodi McCoy- Board of Education Secretary

**BENNINGTON PUBLIC SCHOOLS
DOUGLAS COUNTY SCHOOL DISTRICT NO. 59
BOARD OF EDUCATION REGULAR MEETING
MONDAY, OCTOBER 10, 2022 6:00 PM
BENNINGTON DISTRICT BOARD ROOM**

Posting Information: Notice published in the Douglas County Post Gazette on 10/05/2022. Notice of meeting posted on the District website. Agendas posted at all Bennington Public School buildings three days prior to the meeting date.

Attendance Taken at 6:00 PM. Mark Byars: Present, Valerie Calderon: Present, Tim Dreessen: Present, Heather Goertz: Present, Kara Neuverth: Absent, Allyson Slobotski: Absent.
Attendance Update Taken at 6:04 PM. Kara Neuverth: Present.

I. Call meeting to Order- Board President Mark Byars called the meeting to order at 6:00 P.M., noting the Open Meetings Act, a copy of which was located on the south wall of the Board Room, governed the meeting.

II. Public Forum- Two members of the public were present to speak.

III. Consent Agenda (Note: Items on the consent agenda are considered routine and will be enacted under one motion. There will be no separate discussion of these items at the meeting unless a Board Member requests an item removed from the agenda for separate action.)

MOTION PASSED: Motion to approve the following Consent Agenda items (or as presented):
- Approval of Agenda - Approval of minutes of the Monday, September 12, 2022, Special Public Hearing on the 2022-2023 School Year Budget, the minutes of the Monday, September 12, 2022, Regular Meeting, the minutes of the Monday, September 26, 2022, Special Public Hearing to set the Final Tax Request for the 2022-2023 School Year, and the minutes of the Monday, September 26, 2022, Special Board Meeting - Approve October claims for payment - Personnel: Resignation(s) and Hiring of Personnel, passed with a motion by Valerie Calderon and a second by Kara Neuverth. Mark Byars: Yea, Valerie Calderon: Yea, Tim Dreessen: Yea, Heather Goertz: Yea, Kara Neuverth: Yea

Personnel Report: Certificated Staff Hire: None. Support Staff Hire: Molly Jareske – Paraprofessional at Bennington Elementary, Baylee Rockefeller - Paraprofessional at Heritage Elementary, Michelle Weiland – Bus Driver, Administrative Staff Hire: None. Certificated Staff Resignations: None. Classified Staff Resignations: Andrea Tinajero – Human Resources.

IV. Items Removed from the Consent Agenda for Separate Action- No items were removed from the Consent Agenda.

V. Reports

V.A. Administrative Reports- Elementary, Middle Schools, High School, Student Services, Curriculum and Superintendent presented reports to the Board.

V.B. Committee Report(s)- There were no Committee reports this month.

V.C. Construction Report- Mike Berg from DLR Group presented information to the Board regarding construction projects throughout the District.

V.D. Coordinator Report- Facilities- Dr. Blomenkamp and Jeremy Edens reviewed the state of facilities throughout the District.

V.E. Spotlight Report- Safety and Security- Dr. Blomenkamp reviewed safety and security measures practiced in each of the District's buildings.

V.F. Strategic Planning Update- Goal #1- The Strategic Planning Committee presented information regarding Goal #1, 21st Century Skills.

VI. Unfinished Business

VI.A. Discuss, Consider and Take Action on Construction Change Order(s)- DLR Group representative, Mike Berg, was present to discuss change orders for the construction projects.

MOTION PASSED: Motion to approve all items listed for Construction (Bennington South MS) project change orders for a cost of \$10,315.84, passed with a motion by, Mark Byars, seconded by Kara Neuverth. Tim Dreessen: Yea, Mark Byars: Yea, Kara Neuverth: Yea, Heather Goertz: Yea, Valerie Calderon: Yea

VII. New Business

VII.A. Annual Report Discussion- The administration outlined information to be included in an annual report that will be distributed to all box holders in the District according to District Policy # 1002.

VII.B. Consider Time and Date for November Special Meeting

MOTION PASSED: Motion to set a special meeting on November 28, 2022, starting at 5:00 PM (may change time) to discuss Bennington Public Schools' future growth, passed with a motion by Mark Byars and a second by Tim Dreessen. Tim Dreessen: Yea, Mark Byars: Yea, Kara Neuverth: Yea, Heather Goertz: Yea, Valerie Calderon: Yea

VIII. Time and Date of Next Regular Meeting- November 14, 2022, 6:00 PM.

IX. Adjournment- Motion to adjourn meeting at 7:09 PM, passed with a motion by Valerie Calderon and a second by Kara Neuverth. All in favor.

Jodi McCoy- Board of Education Secretary

Vendor Name	Vendor Description	Amount
GENERAL FUND CHECKING		
2 MEN AND A SHOP		\$1,164.97
360 COMMUNITY SERVICES		\$6,023.57
ABE'S TRASH SERVICE, INC		\$3,508.00
ACCELERATED DIAGNOSTIC & AUTOMOTIVE		\$5,039.28
ACCESS SYSTEMS LEASING		\$13,152.70
ACCESS SYSTEMS		\$1,292.19
ALL MAKES		\$650.00
AMAZON CAPITAL SERVICES		\$12,703.25
Anderson, Lindsey		\$31.88
ARBOR FAMILY COUNSELING		\$195.00
ART FX		\$1,102.25
Austin, Marc		\$9.38
Barada, Landon		\$53.63
BAUER BUILT INC		\$4,651.94
Blevins, Cole		\$157.50
BLICK ART MATERIALS		\$307.49
Blocher, Theodore		\$26.25
Bobolz, Cody		\$148.75
Bouaphakeo, Ann		\$65.00
BOUND TO STAY BOUND BOOKS		\$695.63
BPS NUTRITION SERVICES		\$3,683.76
BULK BOOKSTORE		\$490.50
Callahan, Jennifer		\$23.13
CAPSAN		\$1,551.70
CAROLINA BIOLOGICAL SUPPLY COMPANY		\$69.69
CENGAGE LEARNING INC		\$4,680.00
Cheek, Amy		\$22.50
Christian, Jack		\$26.25
CI SOLUTIONS		\$1,980.00
Coble-Obermeyer, Kristi		\$21.19
CONSOLIDATED ELECTRICAL DISTRIBUTORS		\$956.65
CONTINENTAL CLAY COMPANY		\$628.94
CONTROLLED RAIN		\$2,969.00
COUNCIL FOR EXCEPTIONAL CHILDREN		\$195.00
COX BUSINESS		\$1,286.63
CUBBY'S, INC		\$13,625.63
CULLIGAN OF OMAHA		\$37.50
CURZON PROMOTIONAL GRAPHICS		\$170.00
DC WEST COMMUNITY SCHOOLS		\$300.00
DECKER INC		\$1,640.39
DeHart, Melissa		\$31.75
DEMCO, INC		\$419.12
DES MOINES STAMP MFG CO		\$39.00
DESIGN 4		\$718.50
DH PACE COMPANY		\$210.00
DIETZE MUSIC HOUSE, INC		\$1,951.85
DIGITAL EXPRESS, INC.		\$462.00
DOUGLAS COUNTY SHERIFF		\$52,465.18
DOUGLAS COUNTY TREASURER		\$10.00
ECHO GROUP, INC		\$780.56
Ehlers, Jessica		\$82.06
ELECTRONIC CONTRACTING COMPANY INC		\$425.00
ELECTRONIC SOUND INC		\$3,500.00
ERIC GROCE, LLC		\$600.00
ESU 3		\$53,684.00

Vendor Name	Vendor Description	Amount
EYMAN PLUMBING		\$169.00
Fagan, Whitney		\$316.25
FIBER PLATFORM, LLC		\$2,268.76
FIELD PAPER COMPANY		\$407.25
FILTER SHOP, INC		\$2,931.30
FIRESPRING		\$5,212.81
FIRST STUDENT, INC		\$63,460.35
Fitzgerald, Abby		\$26.88
FLINN SCIENTIFIC CO.		\$74.16
FLU HEALTH SERVICES		\$245.00
FOLLETT CONTENT SOLUTIONS, LLC		\$2,528.72
FONTENELLE FOREST		\$898.25
FRONTLINE TECHNOLOGIES GROUP		\$4,440.91
Gillespie, Stephanie		\$10.50
Giroux, Taylor		\$15.75
GOODWILL INDUSTRIES, INC		\$6,708.00
GOPHER		\$352.28
GRAINGER		\$66.80
GREATER NEBRASKA SUPERINTENDENTS		\$250.00
GREEN SIDE UP SODDING		\$8,480.00
Green, Jodie		\$283.75
GREGG YOUNG CHEVROLET		\$335.34
GRETNA HIGH SCHOOL		\$150.00
GUMDROP BOOKS		\$21.95
Gutz, Stacy		\$70.00
Haack, Terrence		\$50.00
HEARTLAND FOUNDATION		\$10,340.00
HOBART SERVICE		\$292.00
Hoge, Denise		\$283.89
HOME DEPOT PRO, THE		\$11,244.40
HOTSY EQUIP CO		\$2,461.80
HY-VEE INC		\$1,153.55
I3 BANK		\$80.00
INTERSTATE POWER SYSTEMS, INC		\$3,831.45
J & J SMALL ENGINES		\$230.09
J.W. PEPPER & SON, INC		\$420.58
JAYMAR BUSINESS FORMS, INC		\$285.12
JLAB AUDIO		\$360.00
Johanek, Jay		\$119.38
JOHN DEERE FINANCIAL		\$1,296.13
JOSTENS INC		\$354.30
JUST FOR KIDS THERAPY INC		\$22,008.25
Kedwaih, Ambreen		\$37.88
KELLEY PLUCKER, LLC		\$6,250.00
Kessell, Christopher		\$860.63
Kienbaum, Angela		\$22.00
Kiger, Emily		\$39.38
KLINGSPOR'S WOODWORKING SHOP		\$109.94
Knight, Kathy		\$20.63
Knott, Barbara		\$65.63
KNUDSEN OIL & FEED		\$600.59
Korbel, Alysha		\$53.76
Korinek, Rebecca		\$18.13
Kralicek, Curtis		\$68.75
KUTA SOFTWARE LLC		\$832.00
LA QUINTA BY WYNDHAM KEARNEY		\$959.60

Vendor Name	Vendor Description	Amount
Lamberty, Gregory		\$329.38
LANGUAGE LEARNING NETWORK		\$5,000.00
LANGUAGE LINE SERVICES, INC		\$1,128.50
LEARNING ALLY		\$2,499.00
LEE G SIMMONS WILDLIFE SAFARI PARK		\$444.00
Lethcoe, Katie		\$51.25
LIBERTY HARDWOODS, INC		\$913.80
Loptin, Robbie		\$128.13
MADONNA SCHOOL		\$9,975.00
Matland, Charles		\$98.75
McCabe, Timothy		\$15.00
MENDEZ FOUNDATION		\$438.81
METAL DOORS & HARDWARE CO.		\$50.00
METROPOLITAN UTILITIES DISTRICT		\$22,012.10
Meyer, Nicole		\$70.00
MIDWEST PROTECTION SERVICES, INC		\$822.76
MIDWEST TURF & IRRIGATION		\$1,760.93
Mitchell, Kimberly		\$354.88
MMC MECHANICAL CONTRACTORS, INC		\$10,889.55
N2Y LLC		\$1,079.76
NASCO		\$279.26
NEBRASKA CENTRAL EQUIPMENT INC		\$331.95
NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS		\$7,723.00
NEBRASKA STATE FIRE MARSHAL AGENCY		\$72.00
ODEYS INC		\$4,544.80
OFFICE DEPOT, INC		\$1,622.14
OMAHA WORLD-HERALD, THE		\$1,804.08
ONE SOURCE		\$195.00
OPPD		\$82,129.51
ORIENTAL TRADING CO		\$127.75
Panning, Emily		\$541.88
PARKING AREA MAINTENANCE, INC		\$564.00
PERRY LAW FIRM		\$14,639.92
PLAYSCRIPTS, INC.		\$598.20
PORT-A-JOHN INC		\$1,175.00
POWERSCHOOL GROUP LLC		\$6,400.00
PRESTO-X		\$2,384.00
PRIME SECURED, INC		\$13,377.95
PRO-ED, INC		\$415.80
PUBLICATION PRINTING OF NE		\$1,611.50
PYRAMID SCHOOL PRODUCTS		\$665.03
REALLY GOOD STUFF LLC		\$1,314.12
Reinwald, Alexander		\$33.75
RIVISTAS, LLC		\$136.99
RTG BUILDING SERVICES, INC		\$80,014.00
SCHAEFER ELECTRIC, INC		\$167.50
SCHOLASTIC INC		\$226.88
SCHOOL SPECIALTY LLC		\$122.24
Schumacher, Tom		\$31.88
Sempek, Adam		\$36.25
SHAPE NEBRASKA		\$530.00
SHORT ELLIOTT HENDRICKSON, INC		\$11,570.50
SKINNY BONES		\$1,233.00
Smith, Jennifer		\$48.75
Sowers, Sherri		\$11.69

Vendor Name	Vendor Description	Amount
Spoehr, Michael		\$62.50
STATE FARM MUTUAL AUTOMOBILE INS CO		\$232.00
STERICYCLE, INC		\$518.09
STRATEGIC AIR COMMAND & AEROSPACE MUSEUM		\$414.00
SUNCO		\$1,200.00
TALACKO SAFETY SOLUTIONS		\$488.00
TEACHER DIRECT		\$210.08
TECHNOKIDS INC		\$20.00
THINK SOCIAL PUBLISHING, INC.		\$314.14
Thoendel, Shannon		\$69.00
TK ELEVATOR CORPORATION		\$5,254.82
TOKEN FOR TOYS		\$132.00
TONI, FOUNTOA GERVAIS		\$112.50
TRADE WELL PALLET, INC		\$2,178.00
TRUCK CENTER COMPANIES		\$661.96
TURF TANK		\$1,875.00
TURFWERKS		\$429.76
Underwood, Sheryl		\$171.01
UNIVERSITY OF NEBRASKA AT OMAHA - CEHHS		\$70.00
US BANK		\$21,056.48
US POSTMASTER		\$699.89
USIC LOCATING SERVICES, LLC		\$198.03
VALA'S PUMPKIN PATCH		\$3,207.35
VERIZON		\$603.24
VISITING NURSE HEALTH SERVICES		\$14,227.54
Vogt, Tabettha		\$42.19
VOICE & DATA SYSTEMS INC		\$85.00
VOSS LIGHTING		\$388.46
VOSS, DOUGLAS		\$807.50
WASHINGTON COUNTY TREASURER		\$37.59
WEST MUSIC		\$1,064.04
WEVIDEO INC		\$922.00
White, McKenzie		\$44.06
Widholm, Meggie		\$20.62
WINSOR LEARNING INC		\$225.50
Wood, Dean		\$500.00
WORLD BOOK, INC.		\$1,964.00
Zebolsky, Rachel		\$104.52
Fund Number 01		<u>\$720,542.80</u>

Checking Account ID GENERAL \$720,542.80

SPECIAL BUILDING FUND - CHECKING

DLR GROUP		\$538,679.32
DOUGLAS COUNTY TREASURER		\$24,285.25
FOLLETT CONTENT SOLUTIONS, LLC		\$20,927.69
I3 BANK		\$6,509,106.63
KCAV		\$235,427.14
LOU'S SPORTING GOODS		\$1,729.39
OLSSON ASSOCIATES		\$2,450.00
PRAIRIE CONSTRUCTION COMPANY		\$82,054.10
PRIME SECURED, INC		\$28,199.55
VOICE & DATA SYSTEMS INC		\$5,436.50
Fund Number 13		<u>\$7,448,295.57</u>

Vendor Name	Vendor Description	Amount
Checking Account ID	SPECBLDG	<hr/> \$7,448,295.57

BPS Cash Flow Report
 Regular; Processing Month 10/2022

Fund Number		Beginning Cash	Revenues	Expenses	Payables Change	Ending Cash
01	GENERAL FUND CHECKING	2,107,615.37	2,010,403.01	(3,763,787.10)	0.00	1,999,231.28
02	NUTRITION SERVICES	886,767.34	262,292.29	(243,845.50)	0.00	905,214.13
03	DEPRECIATION - MM	512.45	0.02	0.00	0.00	512.47
04	SPECIAL BUILDING FUND - MM	144,225.51	208.04	0.00	0.00	144,433.55
05	UNEMPLOYMENT - MM	12,278.38	1.04	0.00	0.00	12,279.42
06	GENERAL - MM	230,565.31	409,211.70	0.00	0.00	18,277.01
08	BUSINESS ACCT	15,500.00	0.00	0.00	0.00	15,500.00
13	SPECIAL BUILDING FUND - CHECKING	152,142.52	57.70	(7,905,969.64)	0.00	152,200.22
14	BUILDING FUND - NLAF	20,769,479.55	36,040.36	0.00	0.00	12,899,550.27
15	QSC BONDS - NLAF	2,617,697.35	5,983.05	0.00	0.00	2,623,680.40
16	QSC BONDS - MM	639,645.28	7,004.45	0.00	0.00	646,649.73
18	GENERAL FUND CDARS	6,377,548.95	6,803.63	0.00	0.00	5,360,852.58
19	BUILDING FUND CDARS	1,635,103.51	1,938.52	0.00	0.00	1,637,042.03
20	DEPRECIATION CDARS	2,697,614.89	3,198.17	0.00	0.00	2,700,813.06
21	ACTIVITY FUND	570,544.27	74,960.22	(173,916.19)	0.00	471,588.30
22	STUDENT FEE FUND	25,726.86	894.17	(1,497.50)	0.00	25,123.53
24	QSC BONDS CDARS	227,895.47	270.16	0.00	0.00	228,165.63
25	BOND FUND	7,677,861.71	124,066.80	0.00	0.00	7,801,928.51
27	UNEMPLOYMENT CDARS	276,976.32	328.35	0.00	0.00	277,304.67
Grand Total:		47,065,701.04	2,943,661.68	(12,089,015.93)	0.00	37,920,346.79

Vendor Name	Vendor Description	Amount
NUTRITION SERVICES		
AMAZON CAPITAL SERVICES		\$3,665.99
ARAMARK		\$873.96
BOWSMAN, QUINT		\$34.55
Childers, Patricia		\$1.38
GREENBERG FRUIT CO		\$179.97
HILAND DAIRY, INC.		\$26,886.77
MMC MECHANICAL CONTRACTORS, INC		\$1,396.00
OMAHA STEAKS		\$5,514.18
PEPSICO		\$2,097.54
PERFORMANCE FOODSERVICE		\$95,513.65
PRUNTY, BOBBIE		\$40.00
ROTELLA'S ITALIAN BAKERY		\$4,026.21
US BANK		\$3,346.84
WALDINGER CORPORATION, THE		\$1,315.04
Watsabaugh, Tracy		\$224.01
Fund Number 02		<hr/> \$145,116.09
Checking Account ID HOTLUNCH		<hr/> \$145,116.09

Vendor Name	Vendor Description	Amount
ACTIVITY FUND		
ABDOUCH, MIKE		\$110.00
ALMOND, TREYSTEN		\$50.00
AMAZON CAPITAL SERVICES		\$1,488.10
AMERICAN LIFT & SIGN, INC		\$32,481.00
AWARDS UNLIMITED, INC.		\$1,116.10
BELL, RENATO		\$25.00
BENKE III, STANLEY		\$320.00
BPS NUTRITION SERVICES		\$845.84
BREDEMEIER, LOGAN		\$120.00
BUSCHER, PARKER		\$75.00
CALLAM SPORTS PHOTOGRAPHY		\$56.00
CASH		\$2,000.00
DAKTRONICS, INC		\$89,768.00
DANIELS, ARTHUR		\$106.00
DICKEY, KENNETH		\$180.00
DILL, KEVIN		\$40.00
DINSLAGE, BRANDON		\$70.00
DUNNING, BRYCE		\$25.00
ELKHORN HIGH SCHOOL		\$40.00
ERIKSON, MARK		\$145.00
FINCHAM, SCOTT		\$140.00
FINLEY, WADE		\$70.00
FLETCHER, JON		\$70.00
FUTURE BUSINESS LEADERS OF AMERICA PHI BETA LAMBDA INC		\$410.00
GARMAN, ELIJAH		\$25.00
GLS & ASSOC		\$130.00
HAGGE, MATTHEW		\$106.00
HALL, TYLER		\$0.00
HAMMOND, NEIL		\$100.00
HAMPTON INN - KEARNEY		\$623.28
HAZEN, DAVID		\$130.00
HEALY AWARDS, INC		\$617.20
HEARTLAND CHAMPIONSHIPS LLC		\$1,020.00
HENNINGS, DREW		\$25.00
HEYWOOD, JAIDEN		\$25.00
HOFF, JEREMY		\$140.00
HUNNEL, ZACH		\$140.00
HY-VEE INC		\$352.00
ICENOGLE, VINCENT		\$106.00
INDEPENDENCE PYRO COMPANY		\$5,000.00
JANDA, CHRIS		\$70.00
JOHNSON, KADEYN		\$106.00
JOHNSTON, SEAN		\$130.00
JUNG, BLAIZE		\$75.00
KETTERER, TREY		\$60.00
KIM THERKILDSEN PHOTOGRAPHY		\$1,333.80
KOCH FAMILY TENNIS CENTER		\$192.00
KOERNER, JASON		\$70.00
KRAUSE, MATTHEW		\$120.00
KROGSTRAND, ALYSSA		\$240.00
LAMBERTY, KALE		\$100.00
LANHAM, TODD		\$120.00
LEDESMA, LINDSAY		\$1,832.00
LEL ENTERPRISES INC		\$1,520.00

Vendor Name	Vendor Description	Amount
LINE UP, THE		\$195.00
LOU'S SPORTING GOODS		\$5,637.88
LURVEY, SAM		\$50.00
MANEK, KEVIN		\$160.00
MARTIN, RODNEY		\$270.00
MATTINGLY, COLLIN		\$100.00
MCCRACKEN, RONALD		\$40.00
NEBRASKA BASKETBALL COACHES ASSN		\$150.00
NEBRASKA COACHES ASSOC		\$390.00
NEBRASKA WRESTLING CAMPS, INC		\$275.00
NORRIS HIGH SCHOOL		\$75.00
NSAA		\$826.65
OLSON, ERIC		\$160.00
OMAHA SPORTS COMPLEX		\$1,500.00
ORIENTAL TRADING CO		\$75.85
OWENS, TIMOTHY		\$320.00
PAPILLION LA VISTA SOUTH HIGH SCHOOL		\$250.00
PECHA, FRANK		\$140.00
PERIPOLE INC		\$1,261.65
PIERCY, GARY		\$70.00
PLATTEVIEW HIGH SCHOOL		\$200.00
POLLARD, JACOB		\$70.00
PRICE-BARBER, FLORAZELL		\$1,350.00
RALSTON HIGH SCHOOL		\$100.00
RAYMOND CENTRAL HIGH SCHOOL		\$29.00
RIVER WILDS GOLF CLUB		\$1,600.00
ROBERTS, QUINN		\$25.00
ROBOTICS EDUCATION & COMPETITION FOUNDATION		\$160.00
RONCALLI CATHOLIC HIGH SCHOOL		\$100.00
rSCHOOLTODAY (DWC)		\$75.00
SANGSTER, ISIAAH		\$50.00
SCHMIDT, BRANDT		\$25.00
SCHOLASTIC BOOK FAIRS - 8		\$2,074.15
SCHULTE, VERN		\$120.00
SCOTUS CENTRAL CATHOLIC		\$150.00
SPECIAL TEE'S		\$672.00
STONE CREEK GOLF COURSE		\$2,100.00
SUGGS, MICHAEL		\$60.00
SUTHERLAND, ALEXIS		\$60.00
TASICH, NICK		\$120.00
THOMAS, BRANDON		\$120.00
THOMAS, SYLVESTER		\$60.00
TONER, CLARK		\$70.00
TRIMARK		\$2,900.75
UNIVERSAL DANCE ASSOCIATION		\$2,300.00
US BANK		\$2,361.34
WARRICK, JACQUELINE		\$110.00
WELSCH, JEREMY		\$160.00
WEST MUSIC		\$41.60
WHITNEY, MICHELLE		\$285.00
WILES, BRIAN		\$120.00
WILSON, SCARLETT		\$60.00
WOOD, DAVID		\$106.00
ZAPPIA, DAXTON		\$25.00
Fund Number 21		\$174,066.19

Vendor Name	Vendor Description	Amount
Checking Account ID	ACTIVITY	<hr/> \$174,066.19

Regular; Beginning Month 10/2022; Processing Month 10/2022; Fund Number 21

Fund: 21 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
21 765 0100	HS Athletics	48,642.80	7,627.50	5,352.51	0.00	46,367.81
21 765 0101	BMS Athletics	12,297.60	361.26	250.00	0.00	12,186.34
21 765 0102	BSMS Athletics	8,767.35	1,407.82	832.00	0.00	8,191.53
21 765 0105	Football	27,915.74	3,595.00	13,692.50	0.00	38,013.24
21 765 0110	BMS Football	(4,594.96)	525.00	415.00	0.00	(4,704.96)
21 765 0111	Varsity Track	5,120.82	0.00	0.00	0.00	5,120.82
21 765 0112	BMS Track	1,946.35	0.00	0.00	0.00	1,946.35
21 765 0113	Athletic Training	3,331.85	0.00	0.00	0.00	3,331.85
21 765 0114	Uniforms	14,071.20	0.00	0.00	0.00	14,071.20
21 765 0115	Volleyball	6,135.13	594.90	3,015.00	0.00	8,555.23
21 765 0116	Lodging/Meals	9,331.89	0.00	0.00	0.00	9,331.89
21 765 0117	Dues/Fees	108.73	0.00	0.00	0.00	108.73
21 765 0118	Cross Country Club	4,560.72	335.23	0.00	0.00	4,225.49
21 765 0119	Baseball	7,391.04	0.00	0.00	0.00	7,391.04
21 765 0120	BMS Volleyball	8,044.87	445.00	357.00	0.00	7,956.87
21 765 0121	BSMS Football	(112.75)	465.00	0.00	0.00	(577.75)
21 765 0122	BSMS Track	0.00	0.00	0.00	0.00	0.00
21 765 0123	BSMS Volleyball	(1,031.91)	300.00	128.40	0.00	(1,203.51)
21 765 0124	BSMS Boys' Basketball	(2,109.20)	0.00	579.84	0.00	(1,529.36)
21 765 0125	Boys' Basketball	2,373.20	124.16	125.00	0.00	2,374.04
21 765 0130	BMS Boys' Basketball	(640.58)	0.00	0.00	0.00	(640.58)
21 765 0131	Unified Track & Field	0.00	0.00	0.00	0.00	0.00
21 765 0135	Girls' Basketball	3,564.76	75.00	0.00	0.00	3,489.76
21 765 0140	BMS Girls' Basketball	(2,232.64)	0.00	0.00	0.00	(2,232.64)
21 765 0141	Baseball Club	2,665.10	0.00	0.00	0.00	2,665.10
21 765 0142	Volleyball Club	8,081.54	3,465.98	4,741.00	0.00	9,356.56
21 765 0143	BSMS Girls' Basketball	(2,109.20)	0.00	0.00	0.00	(2,109.20)
21 765 0145	Cross Country	2,510.47	107.42	675.00	0.00	3,078.05
21 765 0146	BMS Cross Country	(215.00)	329.00	50.00	0.00	(494.00)
21 765 0147	BSMS Cross Country	(37.95)	0.00	0.00	0.00	(37.95)
21 765 0150	Boys' Golf	2,902.22	0.00	0.00	0.00	2,902.22
21 765 0151	Softball Club	3,903.60	0.00	0.00	0.00	3,903.60
21 765 0152	Boys' Soccer	608.30	0.00	0.00	0.00	608.30
21 765 0153	Boys' Soccer Fundraising	3,957.67	1,556.00	0.00	0.00	2,401.67
21 765 0155	Girls' Golf	2,021.40	3,800.00	250.00	0.00	(1,528.60)
21 765 0156	Girls' Tennis	1,993.64	192.00	0.00	0.00	1,801.64
21 765 0164	Girls' Soccer	3,254.89	0.00	0.00	0.00	3,254.89

Regular; Beginning Month 10/2022; Processing Month 10/2022; Fund Number 21

Fund: 21 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
21 765 0165	Girls' Soccer Fundraising	7,110.91	0.00	0.00	0.00	7,110.91
21 765 0166	Girls' Tennis Club	1,893.47	0.00	0.00	0.00	1,893.47
21 765 0180	Wrestling	2,550.69	275.00	0.00	0.00	2,275.69
21 765 0185	BMS Wrestling	(36.91)	2,318.40	0.00	0.00	(2,355.31)
21 765 0186	BSMS Wrestling	0.00	0.00	0.00	0.00	0.00
21 765 0190	Girls' Softball	3,920.66	1,292.05	3,582.00	0.00	6,210.61
21 765 0191	Unified Bowling	3,079.76	0.00	300.00	0.00	3,379.76
21 765 0192	Boys' Golf Club	0.00	0.00	0.00	0.00	0.00
21 765 0193	Girls' Golf Club	0.00	0.00	0.00	0.00	0.00
21 765 0195	Track Club	744.64	1,116.10	0.00	0.00	(371.46)
21 765 0196	Football Club	4,543.17	889.61	0.00	0.00	3,653.56
21 765 0200	Band	1,949.33	0.00	6,016.02	0.00	7,965.35
21 765 0205	Flag Corp	0.00	0.00	0.00	0.00	0.00
21 765 0210	BE Band Resale	573.48	41.60	0.00	0.00	531.88
21 765 0215	PC Band Resale	686.80	662.90	7.00	0.00	30.90
21 765 0220	HE Band Resale	0.00	0.00	0.00	0.00	0.00
21 765 0221	AP Band Resale	660.05	598.75	63.00	0.00	124.30
21 765 0222	SE Band Resale	0.00	0.00	0.00	0.00	0.00
21 765 0250	Band Fundraising	0.00	0.00	0.00	0.00	0.00
21 765 0300	Dance Team	9,837.41	6,131.90	6,674.78	0.00	10,380.29
21 765 0351	Wrestling Cheerleading	877.34	0.00	0.00	0.00	877.34
21 765 0355	Varsity Cheerleading	5,916.87	2,016.90	1,370.52	0.00	5,270.49
21 765 0410	Class of 2014	0.00	0.00	0.00	0.00	0.00
21 765 0415	Class of 2015	0.00	0.00	0.00	0.00	0.00
21 765 0416	Class of 2016	0.00	0.00	0.00	0.00	0.00
21 765 0417	Class of 2017	0.00	0.00	0.00	0.00	0.00
21 765 0418	Class of 2018	0.00	0.00	0.00	0.00	0.00
21 765 0419	Class of 2019	0.00	0.00	0.00	0.00	0.00
21 765 0420	Class of 2020	0.00	0.00	0.00	0.00	0.00
21 765 0421	Class of 2021	0.00	0.00	0.00	0.00	0.00
21 765 0422	Class of 2022	0.00	0.00	0.00	0.00	0.00
21 765 0423	Class of 2023	0.00	0.00	0.00	0.00	0.00
21 765 0425	Prom	5,236.87	0.00	0.00	0.00	5,236.87
21 765 0450	Skills USA/VICA	9,418.71	79.96	125.00	0.00	9,463.75
21 765 0501	B-Club	222.58	0.00	0.00	0.00	222.58
21 765 0505	PC Student Council	82.86	0.00	0.00	0.00	82.86
21 765 0510	HE Student Council	1,309.81	0.00	0.00	0.00	1,309.81

Regular; Beginning Month 10/2022; Processing Month 10/2022; Fund Number 21

Fund: 21 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
21 765 0511	AP Student Council	608.48	300.00	0.00	0.00	308.48
21 765 0512	SE Student Council	0.00	75.85	0.00	0.00	(75.85)
21 765 0550	BE Miscellaneous	7,287.84	0.00	0.00	0.00	7,287.84
21 765 0555	BE Yearbook	1,629.23	0.00	0.00	0.00	1,629.23
21 765 0556	Elementary Spanish	(428.20)	0.00	0.00	0.00	(428.20)
21 765 0557	PC Miscellaneous	10,300.32	0.00	41.20	0.00	10,341.52
21 765 0558	PC Yearbook	0.00	0.00	0.00	0.00	0.00
21 765 0559	Washington DC Trip	0.00	0.00	0.00	0.00	0.00
21 765 0560	HE Miscellaneous	10,508.52	0.00	0.00	0.00	10,508.52
21 765 0561	AP Miscellaneous	9,917.61	0.00	0.00	0.00	9,917.61
21 765 0565	HE Yearbook	0.00	0.00	0.00	0.00	0.00
21 765 0566	AP Yearbook	1,120.00	0.00	0.00	0.00	1,120.00
21 765 0567	SE Miscellaneous	(37.38)	387.17	0.00	0.00	(424.55)
21 765 0568	SE Yearbook	0.00	0.00	0.00	0.00	0.00
21 765 0590	BE Student Council	613.87	0.00	0.00	0.00	613.87
21 765 0600	FBLA	8,773.47	410.00	420.00	0.00	8,783.47
21 765 0601	BMS FBLA	91.00	0.00	0.00	0.00	91.00
21 765 0602	BSMS FBLA	0.00	0.00	0.00	0.00	0.00
21 765 0650	Fine Arts	(860.44)	0.00	0.00	0.00	(860.44)
21 765 0651	Play Production	1,981.78	0.00	0.00	0.00	1,981.78
21 765 0652	Speech	1,426.78	0.00	0.00	0.00	1,426.78
21 765 0700	Foreign Language Club (Spanish)	844.08	0.00	0.00	0.00	844.08
21 765 0720	French	238.35	0.00	0.00	0.00	238.35
21 765 0750	Journalism	1,286.46	0.00	360.00	0.00	1,646.46
21 765 0800	High School Misc	4,193.11	750.12	337.47	0.00	3,780.46
21 765 0801	HS Robotics	(126.28)	160.00	0.00	0.00	(286.28)
21 765 0802	Quiz Bowl	604.90	100.00	0.00	0.00	504.90
21 765 0803	BMS Robotics	92.00	0.00	0.00	0.00	92.00
21 765 0804	Cultural Diversity Club	4.00	44.01	0.00	0.00	(40.01)
21 765 0805	Youth Boys' Basketball	8,641.53	0.00	0.00	0.00	8,641.53
21 765 0806	Outdoor Club	5,581.88	205.01	0.00	0.00	5,376.87
21 765 0807	Key Club	2,699.76	0.00	145.80	0.00	2,845.56
21 765 0808	BSMS Robotics	0.00	0.00	0.00	0.00	0.00
21 765 0810	BMS PTO	0.00	0.00	0.00	0.00	0.00
21 765 0815	Landscaping Fund	314.47	0.00	0.00	0.00	314.47
21 765 0820	Environmental Science	103.33	0.00	0.00	0.00	103.33
21 765 0825	Girls' Youth Basketball	3,664.34	0.00	0.00	0.00	3,664.34

Regular; Beginning Month 10/2022; Processing Month 10/2022; Fund Number 21

Fund: 21 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
21 765 0830	PSAT/AP	9,449.50	0.00	0.00	0.00	9,449.50
21 765 0835	Drivers' Education	353.00	0.00	0.00	0.00	353.00
21 765 0840	Baylor Test Prep	0.00	0.00	0.00	0.00	0.00
21 765 0845	BMS Yearbook	3,649.23	45.87	30.00	0.00	3,633.36
21 765 0846	BSMS Yearbook	0.00	0.00	0.00	0.00	0.00
21 765 0850	Post Prom	0.00	0.00	0.00	0.00	0.00
21 765 0855	Boys' Youth Golf	5,615.78	0.00	(2,807.89)	0.00	2,807.89
21 765 0856	Girls' Youth Golf	0.00	0.00	2,807.89	0.00	2,807.89
21 765 0860	BMS Engineering	1,343.45	0.00	0.00	0.00	1,343.45
21 765 0861	BSMS Engineering	0.00	0.00	0.00	0.00	0.00
21 765 0865	HS Engineering	517.92	0.00	0.00	0.00	517.92
21 765 0870	BMS Leadership Group	63.86	0.00	0.00	0.00	63.86
21 765 0871	BSMS Leadership Group	0.00	0.00	0.00	0.00	0.00
21 765 0875	Wellness	651.32	0.00	1,590.00	0.00	2,241.32
21 765 0880	Facilities Use	163,228.93	125,995.59	5,923.30	0.00	43,156.64
21 765 0890	HS Student Senate	19,537.63	1,471.67	9,217.99	0.00	27,283.95
21 765 0891	BMS Student Senate	2,673.64	0.00	0.00	0.00	2,673.64
21 765 0892	BMS Cooking Club	1,268.55	0.00	975.00	0.00	2,243.55
21 765 0893	BMS Miscellaneous	4,119.07	0.00	0.00	0.00	4,119.07
21 765 0894	BSMS Student Senate	995.00	0.00	0.00	0.00	995.00
21 765 0895	BSMS Cooking Club	0.00	0.00	1,475.00	0.00	1,475.00
21 765 0896	BSMS Miscellaneous	(708.00)	1,081.36	10.00	0.00	(1,779.36)
21 765 0900	Music	3,146.10	0.00	0.00	0.00	3,146.10
21 765 0905	Music Student Fundraising	0.00	0.00	0.00	0.00	0.00
21 765 0910	Musical	12,649.09	0.00	0.00	0.00	12,649.09
21 765 0915	Music Resale	0.00	0.00	0.00	0.00	0.00
21 765 0916	MS Music Resale	58.00	0.00	0.00	0.00	58.00
21 765 0917	BSMS Music Resale	0.00	0.00	0.00	0.00	0.00
21 765 0950	Vocational	183.96	0.00	0.00	0.00	183.96
21 765 0951	Tech & Living	0.00	0.00	0.00	0.00	0.00
21 765 0952	Art Lab	501.49	0.00	0.00	0.00	501.49
21 765 0953	Art International Travel	0.00	0.00	0.00	0.00	0.00
21 765 0955	Shop	135.30	0.00	155.00	0.00	290.30
21 765 0970	HS Library	656.49	0.00	0.00	0.00	656.49
21 765 0971	PC Library	905.75	24.99	1,130.32	0.00	2,011.08
21 765 0972	SE Library	0.00	0.00	618.50	0.00	618.50
21 765 0975	BE Library	3,123.17	521.59	588.22	0.00	3,189.80

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21 765 0976	AP Library	3,096.06	60.96	665.89	0.00	3,700.99
21 765 0995	HE Library	1,719.17	0.00	599.62	0.00	2,318.79
21 765 0996	BMS Library	5,555.46	674.30	705.04	0.00	5,586.20
21 765 0997	BSMS Library	33.96	878.26	1,177.19	0.00	332.89
21 765 1410	Interest	1,949.39	0.00	193.11	0.00	2,142.50
Fund Total: 21		<u>570,544.27</u>	<u>173,916.19</u>	<u>74,960.22</u>	<u>0.00</u>	<u>471,588.30</u>

Elementary Board Report Bennington Public Schools

The mission of the Bennington Public Schools is to provide opportunities in a safe, caring environment that will prepare all students to meet the challenges of the future.

To: The Bennington Board of Education

From: Molly O'Connor - Stratford, Chad Boyes- Anchor Pointe, Therese Nelson- Heritage, Alison Evangelisti- Pine Creek, Danielle Robb - Bennington

Date: November 14, 2022 Board Meeting

Enrollment Figures

	Anchor Pointe Elementary	Bennington Elementary	Heritage Elementary	Pine Creek Elementary	Stratford Elementary
Preschool	70				
Kindergarten	70	62	75	83	44
First Grade	49	75	72	94	65
Second Grade	61	68	79	98	72
Third Grade	47	65	80	111	52
Fourth Grade	46	61	63	86	56
Fifth Grade	63	74	65	109	53
TOTAL	406	405	434	581	432

Parent Teacher Conferences

This month we also had Parent-Teacher Conferences. We appreciate the strong partnerships we have with our families and the commitment we share with them for students' success.

Red Ribbon Week

Elementary students pledged to be drug-free during Red Ribbon Week. Bennington Elementary students enjoyed a beautiful parade downtown.



Elementary Board Report Bennington Public Schools

Veteran's Day Assembly

The community Veteran's Day assembly was held at Stratford Elementary. Pictures of Veterans lined the hallways as visitors entered. Each grade level sang a song to represent the different branches of the military, paying tribute to those who served. 5th grade students read letters to veterans as they thanked them and acknowledged them for their commitment.



Middle School

November 10, 2022 Board Repo



BSMS Current enrollment as of 11/7/22:

6th-189
7th-179
8th-147
Total-515

BMS Total Enrollment as of 11/8/22:

6th - 142
7th - 134
8th - 134
Total - 410

Sports News:

A two-day Middle School Girls Wrestling Clinic was held on October 24th and October 25th at Bennington Middle School. This inaugural event was hosted by the BHS Girls' Wrestling team and attended by students from both BMS and BSMS.

Bennington Middle School's Boys Basketball began their season on Monday, October 17th. BMS has 37 athletes participating between both 7th and 8th grade. The teams have had a solid start to their season.

BSMS has 36 students participating between both 7th and 8th boys' basketball teams. Through three games, our varsity 7th grade team is 2-1 and our 8th grade team is 3-0. We also have 15 students out for boys' intramural basketball.

Learn - Grow - Lead:

On November 2, 2022 Bennington Middle School celebrated 70 students and Bennington South Middle School celebrated 109 who were recognized as recipients of the Learn - Grow - Lead Award. These students were chosen by their teachers for their strength in character, positive behavior, and outstanding citizenship skills demonstrated during the first two hexters of school. We are extremely proud of these students for all they have accomplished.

The mission of Bennington South Middle School is to promote learning experiences that challenge and empower students and faculty while developing the whole child and preparing them to be engaged citizens in a new and changing world.

Middle School

November 10, 2022 Board Repo



Bennington South Conference Attendance:

	October 11	October 12	Total	Total In Grade	Percentage
6th Grade	76	85	161	186	86.56%
7th Grade	66	58	124	179	69.27%
8th Grade	39	49	88	146	60.27%
Total	181	192	373	511	72.99%

BMS Fall Conference Attendance:

6th Grade - 75.35%

7th Grade - 62.22%

8th Grade - 54.89%

Total: 64.39%

Hexter 2 ended on November 8th, and Hexter 3 started on November 9th.

November 16 will be our Hexter 2 Achievement Celebration for all students who had As, Bs, and Cs.

The mission of Bennington South Middle School is to promote learning experiences that challenge and empower students and faculty while developing the whole child and preparing them to be engaged citizens in a new and changing world.

BENNINGTON SENIOR HIGH SCHOOL

16610 Bennington Road
Bennington, NE 68007

To: Board of Education

From: Greg Lamberty, Bennington High School Principal

Date: November 14, 2022 Board Meeting

Current enrollment for grades 9-12 in the 2022-2023 School Year

<u>Grade</u>	<u>+</u>	<u>-</u>	<u>Net</u>	<u>11/10/2022</u>
Ninth	20	9	11	269
Tenth	14	17	-3	245
Eleventh	13	15	-2	259
Twelfth	7	4	3	235
Total	54	45	9	1,008

UPDATES

- BHS Senior, Emma Foland, was recognized by the Omaha World-Herald a future leader in the Women's Leadership Celebration articles.
- BHS Student Senate is hosting their Fall Blood Drive on Wednesday, November 16 in the auxiliary gym at BHS. Blood donated during the drive directly impact the lives of many and also generate scholarship dollars for BHS Student Senate members.
- Winter Sports officially begin on Monday, November 14 – Girls' Basketball, Boys' Basketball, Girls' Wrestling, and Boys' Wrestling are offered by BHS.
- Fall Parent-Teacher Conference attendance for Bennington High School was 23% (232 out of 1,003) over the two days in October.
- Bennington High School Concert Choir Members performed in collaboration with the Omaha Symphony and seven area High Schools on Sunday, November 13 in Carmina Burana at the Holland Performing Arts Center.
- The home performance for the One-Act Play will be Tuesday, November 15, 2022 at 7pm. The title of this year's performance is *OZ*. EMC Play Production is November 21 at Elkhorn North High School, and District Play Production is November 29 at Gretna High School.
- The BHS Unified Bowling competed in the EMC Championships on Saturday, November 12 at The Mark in Elkhorn. Districts are November 30 at The Mark in Elkhorn.
- 2022 All-State Band Members are: Kesin Chipperfield (Oboe), Max Elwood (Clarinet), Avery Fuller (Clarinet), Maren Fuller (French Horn), Jackson Miller (Trumpet), Brady Olson (Bass Clarinet), Mark Scott (Clarinet), Megan Wilkins (Clarinet).

Social Media Celebrations for Bennington High School:



2022 Girls State Cross Country Runner-up



District B-4 Volleyball Champions & State Semifinalists



2022 State Bandmasters Competition – Superior Rating



Unified Bowling v. Waverly

Special Education Happenings

Early Childhood Updates

We are growing! We have increased by almost 100% in student's qualifying for special education needs over the past year in the Birth-Five age range. We have increased our preschool programming by 33% this school year by adding a third preschool teacher, thank you to the school board for that support! Below are some interesting facts about our growing program and how that will impact our school age programs moving forward:

- Preschool age referrals are coming at us at a 2:1 ratio compared to the 2021-2022 school year
- We are seeing growth in higher needs, our preschool currently serves 13 students with Autism, 14 students with Developmental Delays, as well as students who are deaf or hard of hearing, visually impaired, medically fragiles and many more needs
- We are unable to serve all students within the preschool programming and have close to 30 students who also receive itinerant services (which is drop in service)
- 10% of our Birth to Three population also identifies as being English Learners and new to our country
- Our Birth to Three students may be served for a plethora of needs; currently 12% of our children these ages are being served for an Autism diagnosis and 24% are being served for significant developmental delays

Unified Sports Highlights

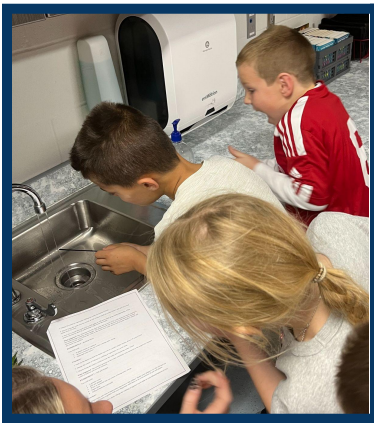
Bennington High School has gotten very involved with the Unified Sports of Special Olympics. This year we are offering several opportunities for our students to participate in these activities:

- Unified Field Day - Hosted at BHS with Fort Calhoun and Arlington
- Unified Flag Football Special Olympics Event occurred this past month
- Unified Bocce Ball Special Olympics Event - will occur in December
- Unified Bowling
- Unified Cheer Squad
- Unified Basketball Special Olympics Event
- Unified Track and Field
- Unified Physical Education and Advisory Period - year round



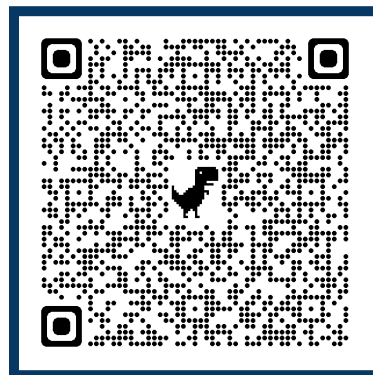
High Ability Learner Program Highlight

Many of our 5th Grade HAL students had the opportunity to Google Meet with Emanuelle Grody, professor of cell biology at Northwestern in Chicago, IL. Part of this experience included students learning about how viruses infect cells and replicate, how they aren't "living", and how we can protect ourselves from viruses. The students had many questions to ask. Professor Grody ended the talk discussing what it takes to be a scientist and why she wanted to become one, with the biggest being that she never stopped asking questions and when people could no longer answer them, she wanted to figure it out herself. She told the students how they were all well on their way to becoming scientists based on the questions they asked and their discussion.



Second graders 'shock' with their electric learning! Our Second graders created static electricity to bend water, move salt and pepper, and move fruit loops. They came up with many intriguing questions from their experiments to guide continued learning about electricity and circuits.

The HAL Brochure has been updated and can be found by clicking [here](#) or scanning the QR Code provided.



Bennington Public Schools

Curriculum & Assessments Report

November 14, 2022

Attachment V-A.5

Curriculum

- ❖ The K-5 English Language Arts Committee continues its work to review the updated Nebraska English Language Arts Standards and learn more about the Science of Reading as it relates to possible curriculum materials. Teachers from across the district and grade levels have begun the work of examining the current curriculum, aligning it with the state standards, and studying best practices in their fields including Library and Media and Computers.
- ❖ Students are participating in the Gallup Student Poll this month. This survey measures **Engagement** which is students' involvement in and enthusiasm for school. **Hope** which is the ideas and energy students have for the future. **Belonging** is feeling accepted and included as part of the school. **Social and emotional learning** is how people learn to understand and manage emotions and establish positive relationships with others. These results are used to measure progress in several of our school and district improvement goals.

Assessment

- ❖ Individual Student Reports for NSCAS are ready to be mailed to families and posted to the Parent Web as soon as the Nebraska Department of Education (NDE) releases the data. Group, school, district, and state data are still embargoed by NDE. The Annual Report cannot be completed until the embargo is lifted and state data is provided.
- ❖ The District will be participating in the Nebraska Student-Centered Assessment System (NSCAS) Winter Testing during the months of December and January. Students in Grades 3-8 will complete these assessments instead of MAP-Growth Testing. Students in grades K-2 will complete MAP Testing.
- ❖ Elementary Winter Benchmark Tests for Reading and Math for Grades K-2 will begin November 28th until winter break begins in December. Absent students may make up assessments after the Winter Break as needed.

Professional Development

- ❖ McKenzie White, Tech Integrationist, has been working with teachers and students to enrich the use of technology in our curriculum. Her work is highlighted in the Technology Department report.
- ❖ A combined team of Math Specialists, Special Education, and Administration attended an Intervention Conference concentrating on student's strengths rather than deficits.
- ❖ Math Specialists have received introductory training on the new Nebraska Mathematics Standards. These standards will be implemented over the next year into the curriculum.
- ❖ Elementary teachers continue to learn more about high quality instruction through a MOEC partnership with the Iowa Reading Research Center. Groups of teachers are receiving training in Effective Literacy Instruction. This training is being led by the Reading Specialists across the District.
- ❖ Early dismissal days are providing opportunities for teachers to grow and improve teaching and learning for students. These afternoons are filled with team meetings and school improvement activities.
- ❖ The District Committee on Professional Learning met to review current and future professional development opportunities for staff. The Committee provides great input from teachers for future planning.
- ❖ On October 26th, during the early dismissal time, Chief of Police for Bennington presented information on common drugs that students may be exposed to. This training was held during Red Ribbon Week to raise awareness and build a stronger partnership between our Community organizations and the Bennington Public Schools.

Superintendent Notes November 2022

1. Bennington Public Schools was selected as one the top 2021-22 Safety Honor Roll school districts in the State of Nebraska this year by ALICAP. The school district will receive a certificate at the State Convention in November for the *Experience Modifier Award* for the 21-22 year. This is the second year in a row that Bennington Public Schools is the recipient of this award from the State. This award is in large part due to the due diligence and hard work of Mr. Edens, Mr. Wilson and Dr. Blomenkamp for their oversight of facilities and safety committees.
2. Stratford Elementary hosted a program (45-60 minutes) for Veterans Day this past Friday. Mrs. O'Connor prepared an agenda filled with patriotic songs and student appreciation speeches as well as invited our military patrons from the community to this event. It was evident that Mrs. Jordan Stryker, Stratford Elementary Music Teacher, put several hours into this program as it was well received by patrons and parents.
3. The District was informed that the Douglas County assessor did not have a corrected deed for the land which is home to the current high school. District records suggest this land was purchased by the school district back in 1999 through a lease purchase agreement with the NRD and Bancorp Investments LLC. This has been corrected with the help of Mr. Lefler at Piper – Sandler. We will be submitting the corrected paperwork with the Douglas County Assessor in the coming days.
4. The District is still working to fill several support staff positions. At this time, we have openings for five employees in Nutritional services, three in transportation and five educational paraprofessionals located in different buildings.
5. The District approved a bid by MMC to upgrade the HVAC equipment at the High School this past summer. Specifically, the high school chillers were installed as part of the original HVAC equipment with the opening of the high school back in 2005. Chillers are said to have a 15-year lifespan. As noted, the high school chillers are going on year 17 of their operations. If the chillers were to malfunction or quit working, the high school would not have any means of cooling their indoor temperature. We were notified that due to “supply chain issues” the chillers were rescheduled to be replaced next month.
6. We signed a two-year agreement with Hamilton Construction for snow removal services in 2019. We have reached out to Dave Hamilton and he has agreed to extend the contract for another year. The agreement calls for Hamilton Construction to be paid \$75 per hour for a snow plow and up to \$130 for a large loader. The District will also pay up to \$125 per ton to spread a mixture of salt and sand. Keep in mind the district purchased a pickup truck with a snow blade and salt/sand dispenser approximately two years ago. This equipment, and the hard work of Mr. Edens, has reduced the need for contracted snow removal. Past snow removal was contracted with Hamilton General Contracting. The total paid to Hamilton General Contracting was \$35,271.00 last year. It would be difficult to make a comparison from year to year based on the many variables with snow removal (i.e. snow, ice, amount, equipment).
7. The District Curriculum Committee met Tuesday, November 1st, to discuss and rank 70 curriculum and personnel proposals for the 2023-2024 school year. The cost of curriculum proposals is \$266,645 and the cost of personnel proposals is \$4,185,295 for a total of \$4,451,940. This is much less than the total number of proposals and dollar amount compared to last year. The total dollar amount requested is down about \$2.1 million from last year's total of \$6,550,847. Total of all approved proposals last year was \$4,498,715. The district curriculum committee is comprised of 30 certified teachers, specialists and administrators. Dee Hoge and I participate in the discussions, but do not vote. The ranking of proposals will be shared with the Board at the November 28th workshop. Obviously, we cannot fund, nor should we fund, all of the requests for personnel and curriculum presented to the Board. This process has been beneficial in helping the Board prioritize the needs of the district.
8. Reminder: the NASB state convention is November 16-18 at the CHI Health Center in Downtown Omaha. This year's conference theme is: “*Working Together Wins.*” The conference will start with preconference workshops on Wednesday afternoon. Thursday is a full-day

schedule with two general sessions and national renowned speakers. The conference will end Friday at noon with breakout sessions in the morning and another general session for lunch. Please let Jodi or I know if you would like to attend the NASB state convention at the CHI Health Center this year. We will help with onsite registration if you have not done so already.

9. The district is ready for certified negotiations to begin. The first meeting with the BEA negotiation's team is tentatively scheduled for Monday, November 21st. The district has been using a NASB tool called Sparq Data Negotiations Software. This software provides our district with a tool to access data collection, create multiple custom arrays, view negotiated agreements and generate custom reports for negotiations. This software suggests the district is slightly above the midpoint in the array, meaning the district should not have to put more dollars into raising the base salary to "catch up". The administration has also asked our legal counsel to conduct an array study. This information will be available before the first meeting. It is important to have sufficient information as we move into high inflationary times and the need to retain teacher talent. More will be shared with the Board in an executive session.
10. This time of year leads us to think about fall field maintenance. Odeys has once again been contracted to aerate and over-seed the secondary and elementary competition and practice fields this fall. The cost for such work is between \$40,000 and \$45,000, which is a little more than normal due to overuse of fields by youth organizations, a dryer than normal fall and inflation. Work started the last week in October and should be completed within the week. Jay and Rob have installed snow fencing on the softball field this fall to protect the infield from the winter winds and loss of infield conditioner. This has been a problem the past few winters.
11. We will be working on the Annual Report over the next two weeks and hope to have the report out before the Thanksgiving holiday. The report will cover information such as demographic and assessment reports for each of our six schools (remember; the report covers 2021-22 information). This is a good conversation piece and should be a highlight of all the good educational programs and benefits of such for our students.
12. The district's free and reduced lunch count was submitted to the state as of October 1st. The breakdown for each building is as follows: Anchor Pointe Elementary – 36 students or 10.50%, Bennington Elementary – 71 students or 17.23%, Heritage Elementary – 97 students or 22.10%, Pine Creek Elementary – 46 students or 7.90%, Stratford Elementary – 28 students or 8.00%, Middle School – 81 students or 19.33%, Middle School South – 49 students or 9.46%, and High School – 136 students or 13.18%. The total for the district is 544 students (426 free and 118 reduced) or 13.28% which is an increase over last year (2021-22 = 9.57%). We believe some of the increase is due to the federal program that allowed all students to receive a free meal has been discontinued this year.
13. The District offered flu shots on Sept. 28th in the Board Room. Mrs. Fagan coordinates this event with the VNA. The district paid the cost of the shot for certified and noncertified employees not covered by health insurance by the district. The offer was for employees only and did not include family members.
14. Attached is the annual report from ESU #3. Most of the report is a summary of services each district receives from ESU #3. In brief, ESU #3 serves 18 different school districts in four counties (Cass, Douglas, Sarpy and Washington). Services range from cooperative purchasing to special education. Many of the services offered by ESU #3 could not be duplicated or purchased by the district for a better product or more cost-efficient means.



21-22

ANNUAL REPORT



EDUCATIONAL SERVICE UNIT #3

Equity • Efficiency • Excellence



From the CEO of ESU #3

Dr. Dan J. Schoes

It is with great pleasure that I invite you to read and explore the contents of our annual report, which reflects many of the educational challenges and accomplishments of Educational Service Unit #3.

Here are a few key components:

- As the largest ESU in the state, ESU #3 has been providing high-quality services to our member districts since 1966, saving schools millions of dollars.
- As we commence with our 56th year, we look forward to working alongside our school districts on the “leading edge” of providing high quality, research based, educational opportunities to both staff and students.
- The ESU #3 Board annually sets high standards and expectations for our agency.
- We consider our relationships with the ESUCC, NDE, and other Nebraska Educational groups to be of great value to the work we do.
- We embrace the diversity we find within our unique combination of metro area/suburban and rural schools and strive for equity in delivering our services.
- A strong district service planning process helps us target areas of success and identify needs while personalizing our service delivery.
- Collaboration and communication between our departments and with our districts is our key to providing an excellent array of core services (staff development, technology, and instructional materials) efficiently and effectively.
- Our highly qualified and innovative staff keep our focus on student and adult learning.

Everyone truly makes ESU #3 a great place to work, every day.



4 Counties



18 Districts



**5300
Teachers and
Administrators**



**86,000+
Students**



**Award
Winning Board**



**\$1 Million+
Saved Annually**

Committed To:



Collaboration



Excellence



Diversity



Equity



Communication



Innovation

ESU #3 Board

Stan Turner

District 1

*Arlington, Blair, Fort Calhoun,
Bennington, Elkhorn*

Ted Stilwill

District 2

DC West, Elkhorn, Millard

Vice President

Stu Dornan

District 3

Westside, Ralston

Secretary

Mary Scarborough

District 4

Ralston, Papillion-La Vista, Millard

Brett Kuhn

District 5

*Gretna, Elmwood-Murdock, Louisville,
Weeping Water, Millard*

Alan Moore

District 6

Papillion-La Vista, Millard, Ralston

Brenda Sherman

District 7

*Springfield-Platteview, Plattsmouth,
Conestoga, Papillion-La Vista, Millard*

President

Ron E. Pearson

District 8

Bellevue, Papillion-La Vista



BOARD OF EXCELLENCE AWARD 2021-2022



20 YEARS IN A ROW!

ESU #3 Strategic Plan

In the Spring of 2022, ESU #3 completed its strategic plan.

Thanks to the ESU #3 staff, members of ESU #3 School Districts, and the ESU #3 Board Members for serving on the Strategic Planning Committee.

ESU #3 Mission

Educational Service Unit #3 will advance Equity, Efficiency, and Excellence through innovative and collaborative leadership and service to positively impact member school districts and all students.

ESU #3 Board Goals

Equity:

ESU #3 will collaboratively provide and promote opportunities, access, and support for equitable outcomes within the unique needs and contexts of member districts and ESU #3.

Impact:

ESU #3 will develop and utilize a comprehensive and collaborative process to monitor and measure impact across ESU #3 departments and services provided to member districts.

Resources:

ESU #3 will ensure the efficient and effective use of resources to support the continuous improvement of member school districts and ESU #3.

Professional Learning

Executive Director: Dr. Scott Blum



In 2021-2022, the ESU #3 Professional Learning Department served and supported districts in multiple and adaptive ways throughout the year. Overall, the PLD provided 13,717 hours of service to districts for 16,865 teachers, staff, and Administrators. The PLD hosted 119 Regional Programs that 2,125 students and staff attended.

The Professional Learning Department continued to focus its services, support, research, and innovation toward educational leaders and leadership in member districts which included:

The Coaching Cadre: Teacher leader participation in the Coaching Cadre grew to 235 attendees at quarterly virtual meetings. This included 80 coaching partners in 11 districts as well as various non-profit partners. The purpose of this cadre is to highlight best practices in education and focus on building the capacity of instructional coaches.

The Secondary Multi-Tiered System of Support (MTSS): This collaborative effort among ESU #3 PLD, ESU #3 Student Services, national expert Dr. Judy Elliott, Nebraska MTSS, and two cohort groups consisting of 6 School Districts and 11 secondary schools' leadership teams, established the foundation of the 2021-2022 Secondary MTSS. During the year, the ESU #3 provided 359 hours of services for implementation of MTSS and in support of 585 school staff members that included 4 day-long MTSS work sessions and in-district support.

The Principal Support Initiative (PSI): The PSI was based upon the research studies of The Principal Pipeline by the Wallace Foundation and Professional Development for Rural Administrators Research Brief by Hanover Research in addition to an ESU #3 Principal Survey of 89 principals from 14 districts. In its second year, the PSI included 20 principals from 11 member school districts who received over 200 hours of targeted support, coaching conversations, and networking opportunities with other principals.

The Media and Science Center of PLD is another excellent resource provided to districts. The media side provides our school districts the opportunity to participate in a library automation consortium offered by the Library Corporation (TLC), in addition to coordinating the licensure of ProQuest K-12, a subscription-based online database of research tools. The science side manages over 250 instructional materials and resources, some of which are available for check out, and range from batteries and bulbs to the behavior of mealworms' kits, as well as annually refurbishing hundreds of elementary science experiment kits used by our member districts. The Media and Science Center also continued to coordinate Future Strokes and Sculpt, the extremely popular student art that is displayed at ESU #3 throughout each year.

Areas of Service



Instructional Technology



Curriculum Instruction Assessment



Digital Learning



Data Research Evaluation



Director Consultation



Media and Science Services

Area of Service: Direct Service Days

Individual

Districts' "Guaranteed" Service Days

Customized for District

Area of Service: Regional Programming

ALL Districts May Benefit From Stakeholder Determined, Subsidized Options

Area of Service: All District I

ALL Districts Benefit from Projects

Work is ESU #3 based

(i.e. Digital Learning & Data Research, and Evaluation)

Area of Service: All District II

ALL Districts May Request in Addition to Direct Service Days

Easy to Replicate

Dependent on Staff Availability

Student Services

Executive Director: McKayla LaBorde



Improving Outcomes for Children...

Through Quality Professional Learning

- Metro Region Autism Spectrum Disorder Network
- Metro Region Postsecondary Transition
- Metro Regional Program for Children Who are Deaf or Hard of Hearing
- NeMTSS Regional Support
- Metro Region Postsecondary Transition
- Professional Learning Communities

65 Student Services Trainings Held Between
Sept 1 - Aug 31

2,000+ Total Participants Trained by Student
Services Department

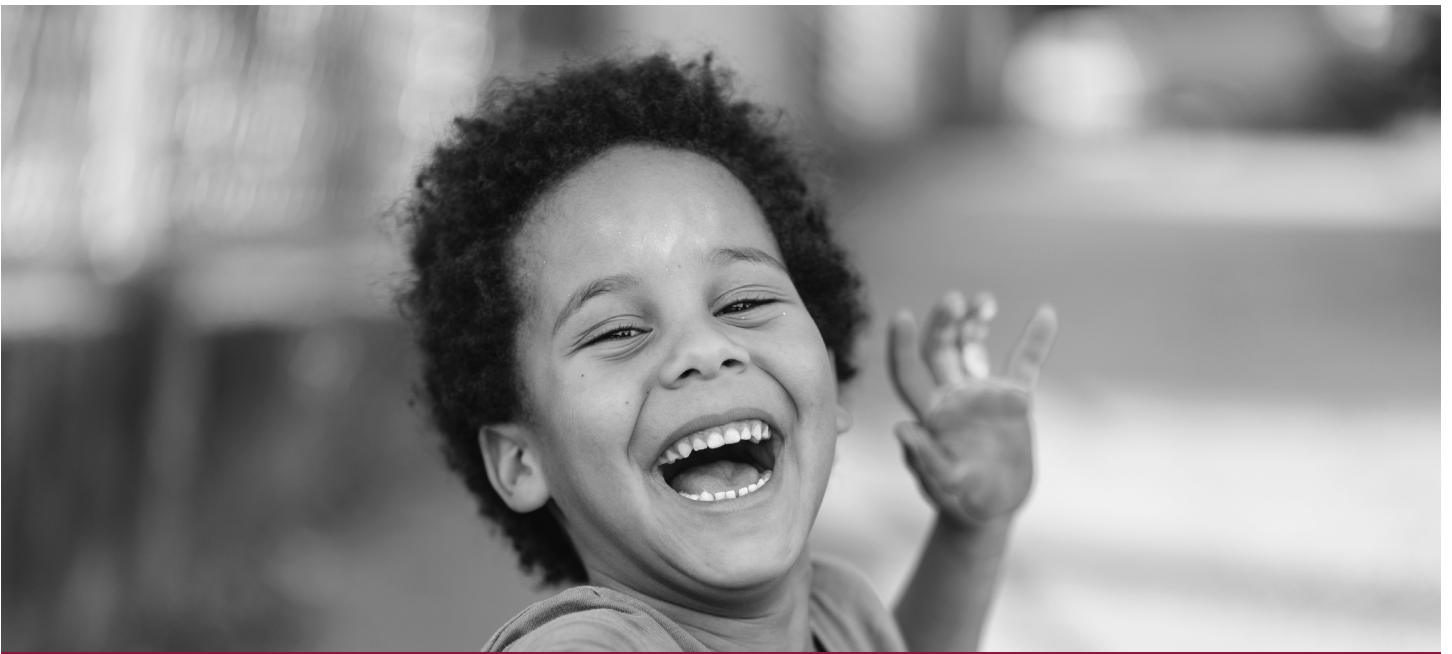
\$8 million+ in Grants and Contracts

Through Investing in Early Childhood

- Birth-3 Services Coordination
- Early Learning Connection-Professional Development
- Early Learning Connection-Coach Consultant
- NeMTSS Pyramid Model
- Planning Region Team #3

385 Pyramid Model Participants

965 Referrals for Birth-3 Services





Through Direct Services to Students

Student Services partners with our school districts to provide needed services and expertise in areas including Speech Language Pathology, School Psychology, Mental Health Therapy, Early Childhood Special Education, Vision Services, Orientation and Mobility, Audiological Support, and Deaf and Hard of Hearing Student Activities.

58 Youth Seen by Therapists

100+ Students Served at
Brook Valley

Brook Valley

Brook Valley School is an intensive intervention for students with disabilities in grades K-12+ who have significant cognitive or behavioral difficulties. Highly trained staff at Brook Valley provide specialized programming and support to help students find alternative ways to succeed. Brook Valley School is owned and operated by ESU #3



Information Systems & Technology

CIO: Bill Pulte

The IST team works to support all ESU #3 districts in their technology endeavors. Often thought of for hardware and network support, the department also has a focus on systems support, development, and state and federal reporting. ESU #3 houses a state-of-the-art Data Center that supplies internet access for 18 districts.

This support includes, for many of the districts, assistance with routing, switching, and firewall.

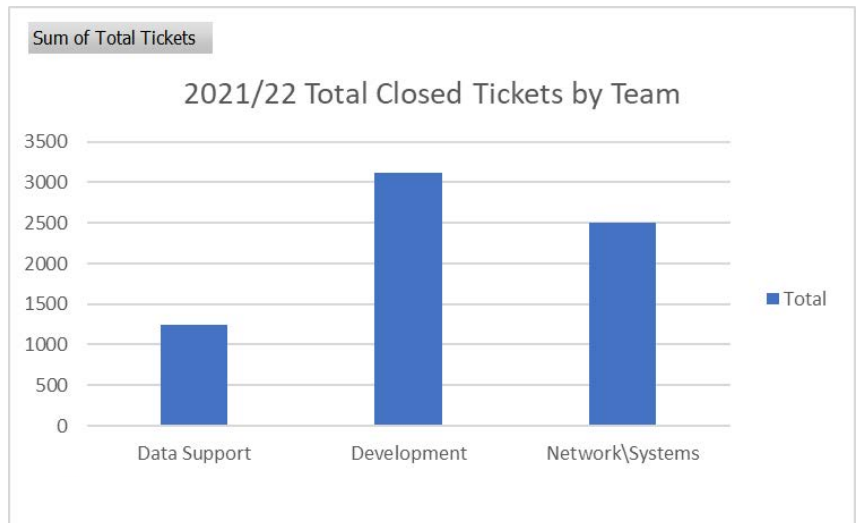
In addition, the team also supports many districts in the web filtering that is required by the Child Internet Protection Act (CIPA). In addition to the hardware and network support, the IST team assists districts by offering a Student Information System (NebSIS) and Financial system (eFinance). These systems allow districts to pool resources and money into a single entity allowing ESU #3 to take the burden of server housing, upgrades, and support off of the school districts.

This past year saw has seen an intensified effort around cybersecurity that involves all IST teams. In March a position was created that focuses on cybersecurity efforts allowing all districts to coalesce activities and purchases throughout the ESU #3 area. This has included cooperative purchasing for security tools such as Multi Factor Authentication and phishing training.

The development team continues to roll out integrations for systems such as SRS, Google and Classlink. The Network/Systems team continues to focus efforts around management and easing the burden of administering distinct systems in a changing and growing environment. These teams have also both been part of all security discussions as we focus on building a hardened network.

The 2022-23 school year will see a continued focus on systems security as we implement new wireless at ESU #3 and continue to build out our Multi Factor Authentication system. This year will also see the department and districts focus on a new ERP product.

The IST department will continue to evaluate all services through quarterly committee meetings with districts and involvement with State and National groups. Over the last year these groups have lead us to enhanced service offerings with contracts with DUO, PRTG and Classlink offering all 18 school districts combined purchasing power.



The IST team also continues to support the following systems:

- Teacher Appraisal System - Communications conduit for teachers and evaluators
- Forms Management - Customized online forms for each district
- Laserfiche - Document management system
- Moodle - Learning Management solution with customizations for Powerschool and NebSIS
- TimeClock Plus - Used for tracking time for hourly employees
- Frontline - Subfinder system
- TLC - Library System
- LMS and other system integrations



Program Services

Director: Troy Glock

Sarpy County/ESU #3 Head Start

The Head Start mission is to promote the school readiness of young children from low-income families by enhancing their cognitive, social, and emotional development. Sarpy County/ESU #3 Head Start prepares families and children for school readiness through a variety of services. The program currently has 181 slots for children. Head Start

children (ages 3-5) are served in a 6.5 hour classroom setting. Early Head Start children (ages birth to 3) are provided services in either a 7.5 hour classroom setting or through weekly home visits in the Home Based program.

Comprehensive services include health screenings and working with families to obtain preventative and follow up health care. Below is the population at the end of enrollment who were up to date on preventive health exam and dental exams:

Percentage of Children who are up to date on a schedule of preventative and primary health care per Nebraska Early and Periodic Screening, Diagnostic and Treatment (EPSDT):

Head Start 89%
 Early Head Start 54%

Percentage of Children served who received Dental Exams:

Head Start 91%
 Early Head Start 51%

Percentage of Children with Health Insurance:

Head Start 100%
 Early Head Start 100%

Families are assigned either a Family Advocate or Home Visitor to assist them in establishing goals and connecting to programs and services throughout the community. Staff work to assist families in moving towards self-sufficiency. Staff work closely with a variety of Community Partners in order to assist families as needed with rent, utilities, food pantry and other needs.

The program works to engage families in meaningful ways. The program continues to utilize both virtual platforms and in-person options to engage families. The annual Fall Festival was a drive-thru event and well attended. The program continued the Ready Rosie platform through Teaching Strategies. This web based program offers quick parent training videos and ideas for parents to work on skills in the home. Staff are able to select a playlist that coincides with lessons in the classroom or provides parents with videos based on goals they have for their child. Many parents engaged and provided feedback through using the platform. The program offered agency parent training about the importance of oral health, Mind in the Making and kindergarten transition.

Enrollment August 2021 - July 2022

MONTH	HS REPORTED	HS FUNDED	EHS REPORTED	EHS FUNDED	TOTAL REPORTED	TOTAL FUNDED	% OF ELIGIBLE CHILDREN
August 2021	77	93	57	88	134	181	74%
September 2021	78	93	71	88	149	181	82%
October 2021	78	93	72	88	150	181	83%
November 2021	78	93	75	88	153	181	85%
December 2021	75	93	73	88	148	181	82%
January 2022	75	93	74	88	149	181	82%
February 2022	74	93	71	88	145	181	80%
March 2022	72	93	69	88	141	181	78%
April 2022	72	93	72	88	144	181	80%
May 2022	70	93	68	88	138	181	76%
June 2022	NO CLASSES		68	88	68	93	73%
July 2022	NO CLASSES		HOME BASE ONLY		32		

For the 2021-22 School year, less children were enrolled due to lack of staffing.



TITLE I Boys Town

ESU #3 administers the Title I program at Boys Town, employing a program coordinator and an instructional facilitator. The instructional facilitator teaches intervention courses in study skills, executive functioning skills, and test support for the ACT. This teacher also conducts math pull-out to remediate math skills with the lowest-level middle school students.

The Title I program coordinator monitors the use of Title I funds and provides staff development and supplemental curriculum support. Title I supports supplemental activities and provides funds for supplemental materials for the hospital and home campus programs. Title I funds also support a behavioral consultant for the on-campus schools and hospital setting (RTC) and behavioral tutoring support for students in the hospital setting (RTC). Boys Town implements a behavior model to help students develop the pro-social skills they need to be successful when they leave Boys Town programs. The Behavior Consultant, Title I Program Coordinator and Behavioral Tutors provide support to teachers and students in the teaching of these skills.

Title I funds are also used to support academic endeavors in the family homes by providing materials to complete projects for teachers, a calculator loan program for students who need graphing calculators, and reading materials and educational games for students to use in the homes during their "study hour." Books for the on-campus books clubs are supported by Title I in high school and middle school. Transition support is provided through MOS and OSHA testing, tuition support for students attending Metro Community College courses, College Prep Reading (ACT preparation), and the generalization of academic and social skills.

Driver Education

ESU #3 provides a comprehensive driver education safety program consisting of 20 hours of classroom instruction along with driving lessons and a final DMV approved road test.

In 2022 we had 335 students complete safety programs at Papillion La Vista, Gretna, Bennington, Platteview and Plattsmouth high schools. Programs were offered during fall, spring and summer sessions.

Five instructors completed additional training becoming competency certified. Our plan is to involve 3 more instructors this year.

Conference Center

The Conference Center's 12 conference rooms and distance-learning technology provide effective learning environments for conference and workshop participants. The conference center hosts meetings and events for both member districts and outside agencies.

MONTH	NUMBER OF INDIVIDUALS	NUMBER OF MEETINGS	NUMBER OF DISTRICTS	NUMBER OF STUDENTS	NUMBER OF STUDENT EVENTS
September	2563	72	5	21	1
October	1699	48	3	0	0
November	2022	57	8	260	4
December	1365	40	4	154	4
January	1013	39	5	45	2
February	1492	37	5	395	6
March	1860	69	5	102	5
April	1752	69	7	51	2
May	2026	63	4	335	4
June	1997	71	2	13	0
July	1359	47	3	0	0
August	1703	73	4	0	0
September	268	86	2	0	0
Total	21119	771	57	1376	28

Gifford Farm

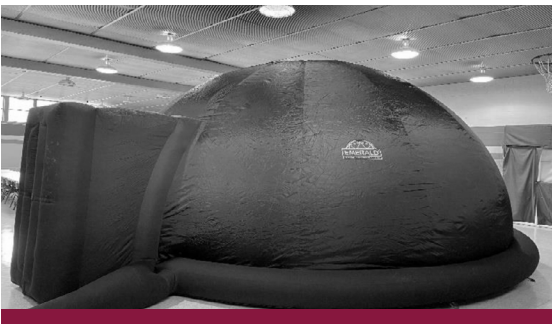
Our History: Situated in a geographically and historically significant location, Gifford Farm Education Center evolved from a family farm to an ESU #3 education entity through the generous gift of Dr. Hal Gifford to forever serve as a resource for education. Bordered by woodlands and the Missouri River oxbow, Gifford Farm consists of 420 acres, including 280 acres of cropland. This setting influences and inspires a diversity of programs, resources, and events, serving thousands of students, educators, and community members since 1973.

Our Programs: Gifford Farm provides outdoor education experiences to supplement your curriculum. Our Farm programs are designed to meet and enhance Nebraska State Education Standards. The road here leads to hands-on fun with science, history, wildlife, farm animals, agricultural products, and adventure!



Farm Programs

Preschoolers will learn the basic fundamentals about our many friendly farm animals during this hands-on program. Elementary students begin to develop an understanding of how the farm affects their everyday life. High School students will have a new appreciation for farming history, the life of a farmer, and the vital role agriculture plays in the Midwest. Farm animal interactions make learning come alive, for all ages, while creating lasting memories.



Nature and Science Programs

We have so much to discover and explore in our natural surroundings. Our Nature and Science Programs inspire play, imagination, and creativity.

Planetarium

Observe the night sky in our portable planetarium. Either at school or on the farm, an inflatable dome launches students into an imaginative journey to the far-away constellations of Greek and Roman mythology and where storytelling and science become one. Students will witness

the immensity of the universe as they learn to identify celestial bodies like the moon, stars, planets, asteroids, comets, and galaxies. Bring the science of light speed, nuclear fusion, temperature, and solar systems to your students. This immersive, experiential opportunity makes (literally) distant topics and subject matter immediate and promotes curiosity by combining active exploration of the universe with reasoned, scientific questioning.

History Program

Situated in our cropland exists Camp White Catfish, the historic location of Lewis and Clark's 1804 encampment. Our History Programs illustrate events that defined 19th century America.

Social-Emotional Learning

We have programs to promote social and emotional learning, team building, and self-esteem skills. Within these programs, students will discover the power of self and others.

Self Care

Our Mindfulness and Self Care Workshop is available to the public! Here, we invite attendees to focus on their psychological, physical and emotional well-being while simultaneously developing positive self care habits. Prioritize yourself amid peaceful surroundings and wide open spaces.



Gifford Farm is a wonderful setting for events and celebrations. We may not be a family farm, but we are a farm for the whole family to enjoy. Come experience the farm!

Cooperative Purchasing

Cooperative Purchasing is a statewide purchase agreement among Educational Service Units. This ESU service allows our schools an opportunity to purchase equipment and materials at a considerable reduction from retail cost as a result of the bidding process and achieved through combining orders.

Information on all of these programs may be accessed on the Nebraska ESU Cooperative Purchasing website at www.neesucoop.org. Our coop manager is also available throughout the year to provide our schools with purchasing information and service.

Program Information

Prime Vendor Buys: A bid-approved vendor's full product line at discounted pricing. All merchandise is ordered, delivered and billed directly to the schools or members. Current Prime Vendor Buy Programs include food & custodial contracts.

Special Buys: The term "Special Buys" refers to programs contracted by ESUCC Cooperative Purchasing. These purchase opportunities are available during the school budget year to provide timely delivery of product and services.

Annual Buy: Nebraska ESUCC Cooperative Purchasing coordinates purchases from annual bid awarded vendors on behalf of qualifying members. The objective is to obtain quality merchandise for the lowest possible price.

Year Round Buys: Participating vendors provide year round contracted discounted pricing to qualifying members through our online Marketplace.

AEPA: The association of Educational Purchasing Agencies (AEPA) is a group of Educational Service Agencies/Political Subdivisions organized through a Memorandum of Understanding between participating states for the purpose of securing combined volume purchasing contracts based on potential sales by qualifying customers in participating states.

ESU #3 Sales & Savings By Program 2021- 2022

PROGRAM	MEMBER COST	SAVINGS
AEPA	\$552,198.59	\$198,968.35
Annual Buy	\$305,974.77	\$126,489.76
Annual Buy Punch Out	\$285.95	\$50.46
Custodial Buy	\$266,654.61	\$128,749.12
Extended Buy	\$221.40	\$99.47
Food Buy	\$364,439.59	\$65,873.48
Paper Buy	\$119,818.60	\$7,626.90
Special Buy	\$627,188.56	\$211,295.07
GRAND TOTALS	\$2,256,066.68	\$759,631.31

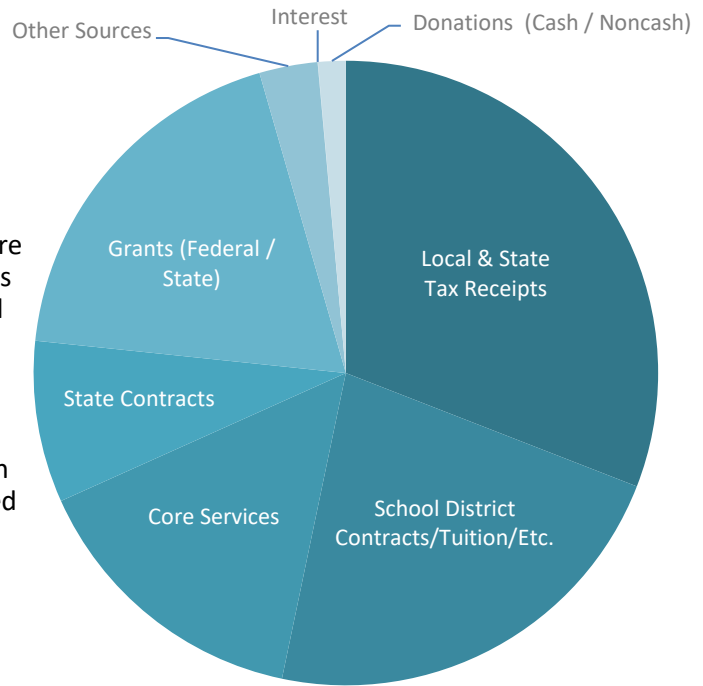
Member Savings Statewide 2022- 2023

Total Savings	\$6,707,437.22
5 Year Savings Total	\$28,864,859.43



Financial

CFO: Jan Glenn



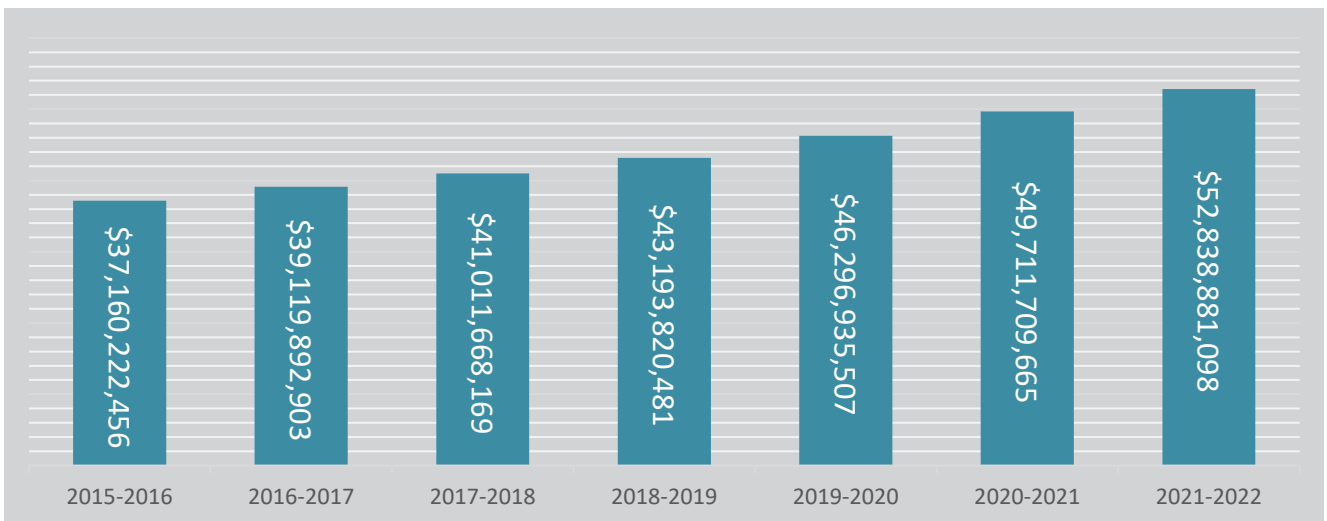
The ESU #3 revenues and expenditures are reported on a cash basis. The cash basis accounting method recognizes revenues and expenditures when the revenues are received and payments are expended. This method may not align revenues and expenditures in the same accounting period. ESU #3 maintains cash on hand to allow for instances when program expenditures are incurred or required before the revenue is received.

REVENUE

2021-2022 Actual Revenue

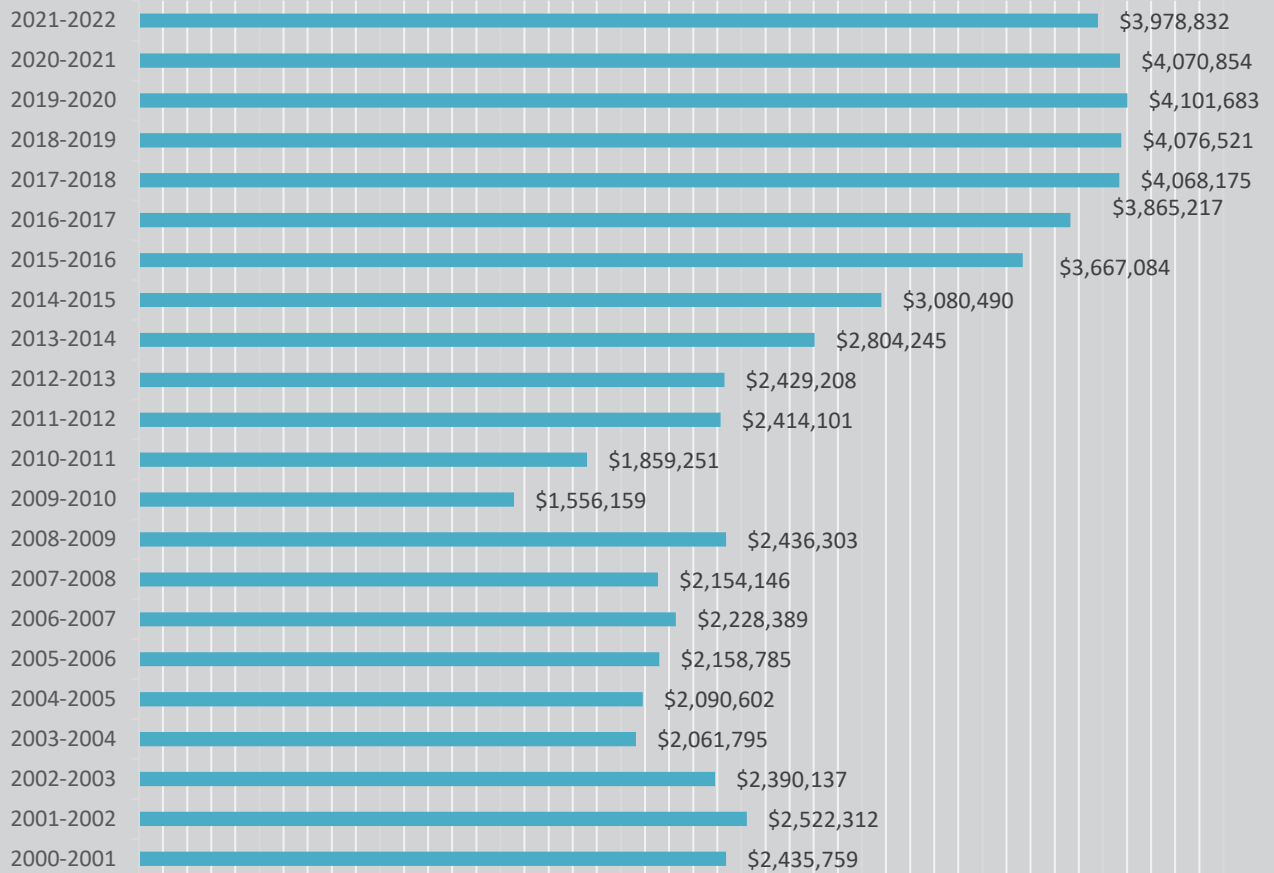
PROGRAM	LIST PRICE	MEMBER COST
Local & State Tax Receipts	\$8,199,606	30.91%
School District Contracts/Tuition/Etc.	\$5,933,307	22.37%
Core Services	\$3,978,832	15.00%
State Contracts	\$2,219,953	8.37%
Grants (Federal/State)	\$5,009,337	18.89%
Other Sources	\$800,239	3.02%
Interest	\$5,282	0.02%
Donations (Cash/Non-cash)	\$378,358	1.43%
Total	\$26,524,914	100%

VALUATION



CORE SERVICE FUNDS

ESU #3 Core Service Funds Received



EXPENDITURES

2021-2022 Actual Expenditures

Administration & Business Services	\$1,368,683	5.25%
Board Expense	\$81,451	0.31%
Program Services		
Buildings & Grounds and Coop Purchasing	\$905,939	3.47%
Capital Improvement & Building Fund	\$1,007,972	3.86%
Conference Center	\$169,732	0.65%
Driver Education	\$130,821	0.50%
Gifford Farm	\$467,321	1.79%
Head Start Program	\$3,155,056	12.09%
Program Services - General	\$3,406	0.01%
Title I Program at Boys Town	\$457,936	1.76%
Information Systems and Technology	\$5,012,652	19.21%
Professional Learning Department	\$4,017,957	15.40%
Student Services District Services, Grants, Contracts, & Other Programs	\$9,310,435	35.69%
Total	\$26,089,361	100.00%



2021-2022

Filled colored boxes indicate inclusion

Arlington	Bellevue	Bennington	Blair	Conestoga	DC West	Elkhorn	Elmwood / Murdock	Ft. Calhoun	Grétna	Louisville	Millard	Papillion / La Vista	Plattsmouth	Ralston	Springfield - Platteview	Weeping Water	Westside	Others
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Administration/Ancillary Services

Cooperative Purchasing																			
Gifford Farm																			

Substitute Teacher Program

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Driver Education

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Information Systems & Technology

Business Services																			
Student Information Services																			
Substitute Finder																			
Custom Web Development/Graphic Design																			
Internet Services																			
Networking Services																			
Document Management																			
Time Clock																			
Virtual Desktop																			
Managed Services																			

Professional Learning

Regional Staff Workshops																			
Direct Services in Curriculum, Instruction, Assessment, Instructional Technology, Digital Learning																			
Science Refurbishing																			
Pro-Quest Services																			
Principal Support Initiative																			
Coaching Cadre																			
Secondary MTSS																			

Student Services

Brook Valley School																			
Early Childhood Services																			
Services Coordination																			
Speech/Language Therapy																			
Vision Services																			
Behavior Services																			
Autism Spectrum Disorder Grant																			
Regional Deaf/Hard Hearing Contract																			
RDA																			
VR Student Conference																			
Metro Transition Grant																			
Resource Services																			
Physical Therapy Services																			
Occupational Therapy Services																			
School Psychology Services																			

Heritage Elementary Update

The administration was notified of parent concerns on 10/24/2022. These concerns focus on the application of student discipline and communication practices. Dr. Shannon Thoendel, Assistant Director of CIA, is currently serving as the building administrator with Mrs. Katie Lethcoe, serving in a supportive administrative role for the remainder of the first semester.

Heritage Elementary staff, along with Dr. Thoendel and support by the district administrators, are working to revisit the school's positive behavior system providing training opportunities for all staff, and increasing communication to families. We are working to re-establish behavior management and communication structures and procedures.

With the beginning of the second semester, it is our plan to name a new principal and Dr. Thoendel will move into a supportive role. These changes may impact other schools as well, but throughout this process, students will remain the focus. It remains the goal of Bennington Public Schools, including Heritage Elementary, to provide students with an excellent education in a safe and caring environment.

The District will continue to gather input from students, staff and parents at Heritage Elementary in identifying and addressing concerns. Progress will be measured, in the short term, through observation, discussions, and surveys of the staff. In the long term, measurement will include culture and climate surveys and data collection on behavior management.

Technology Coordinator's Report 11/14/22





HELLO!

I am Rob Uchtman

Coordinator of District Technology

Bennington Public Schools

ruchtman@bennps.org

Technology Team Team



Chris Hilliard
System Administrator



Mrs. Denae Nuismer
Database Manager



Mrs. McKenzie White
Technology Integrationist



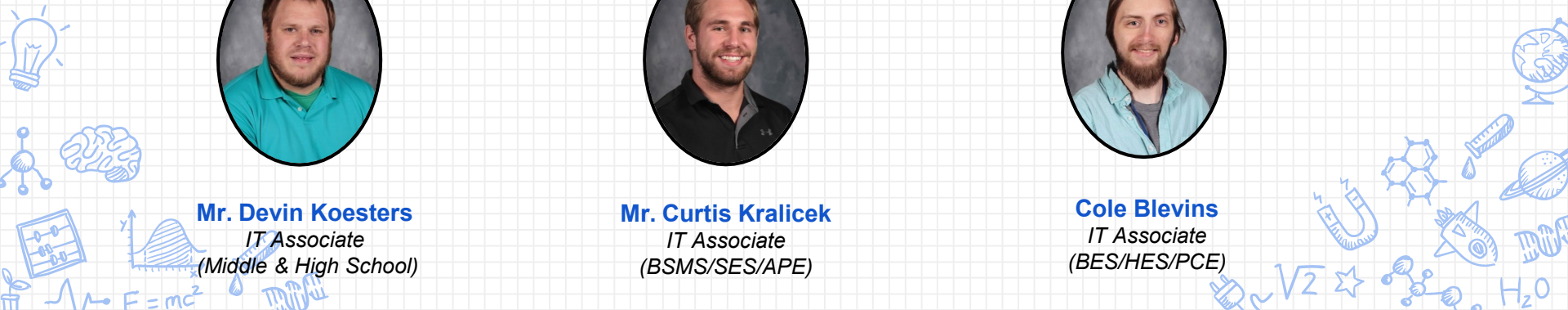
Mr. Devin Koesters
IT Associate
(Middle & High School)



Mr. Curtis Kralicek
IT Associate
(BSMS/SES/APE)

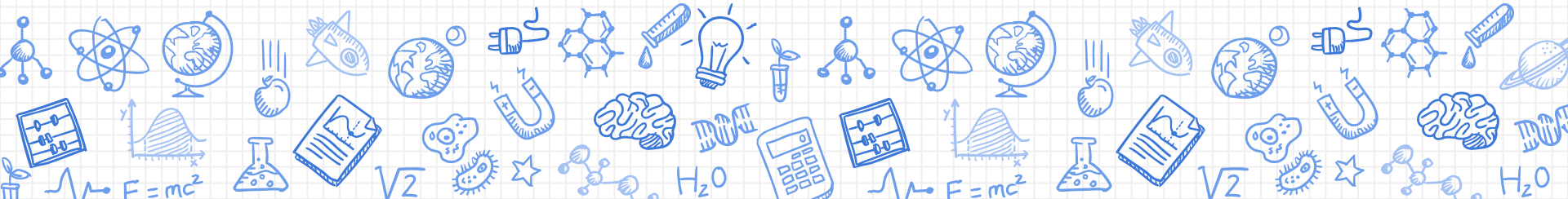


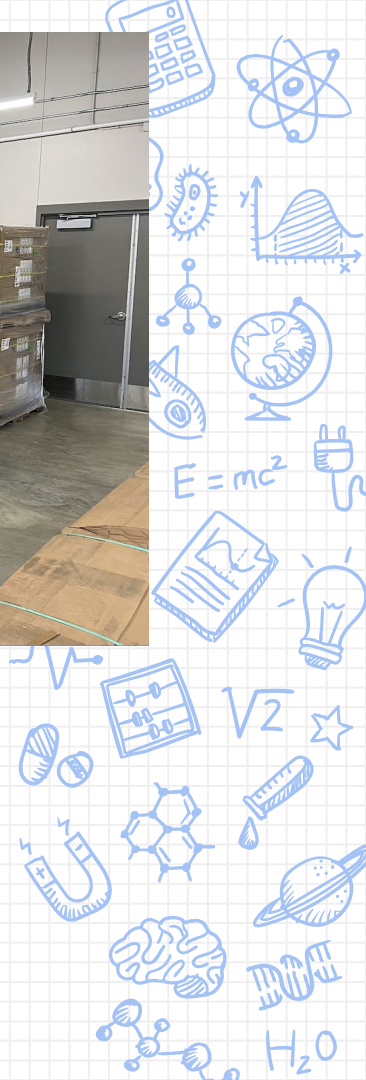
Cole Blevins
IT Associate
(BES/HES/PCE)



Recent Projects

Let's look at some changes







Live



Live



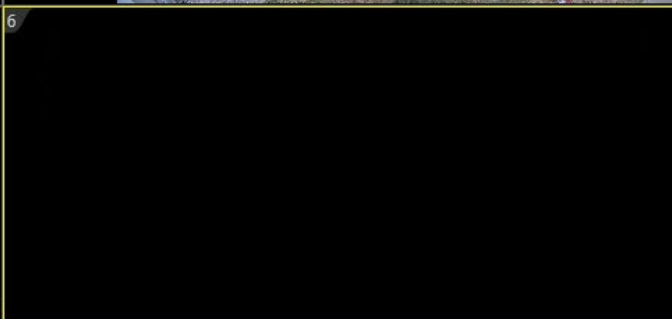
Live



Live



Live



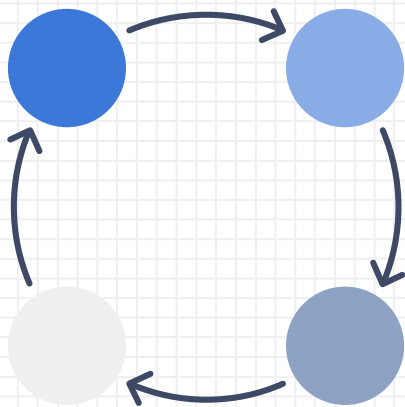
Recent Initiatives 22-23

X Construction Projects

X SES/BSMS

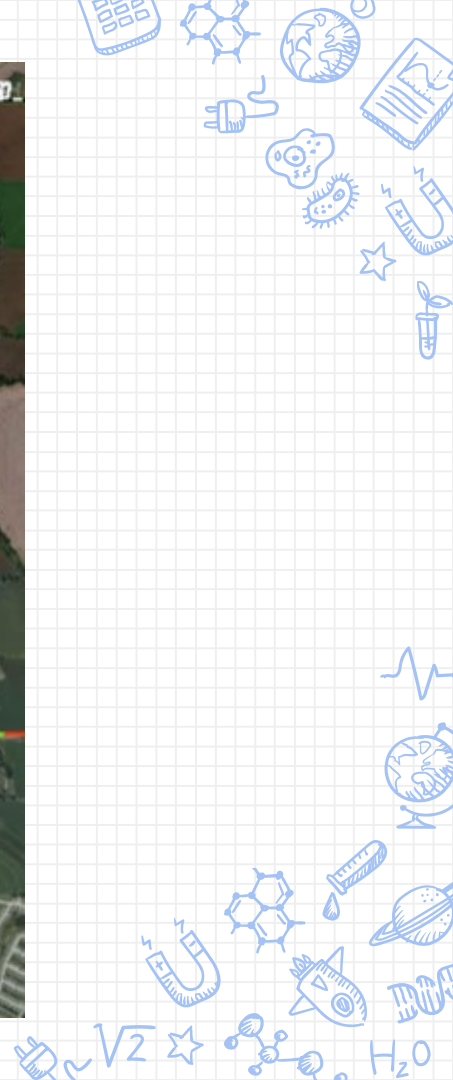
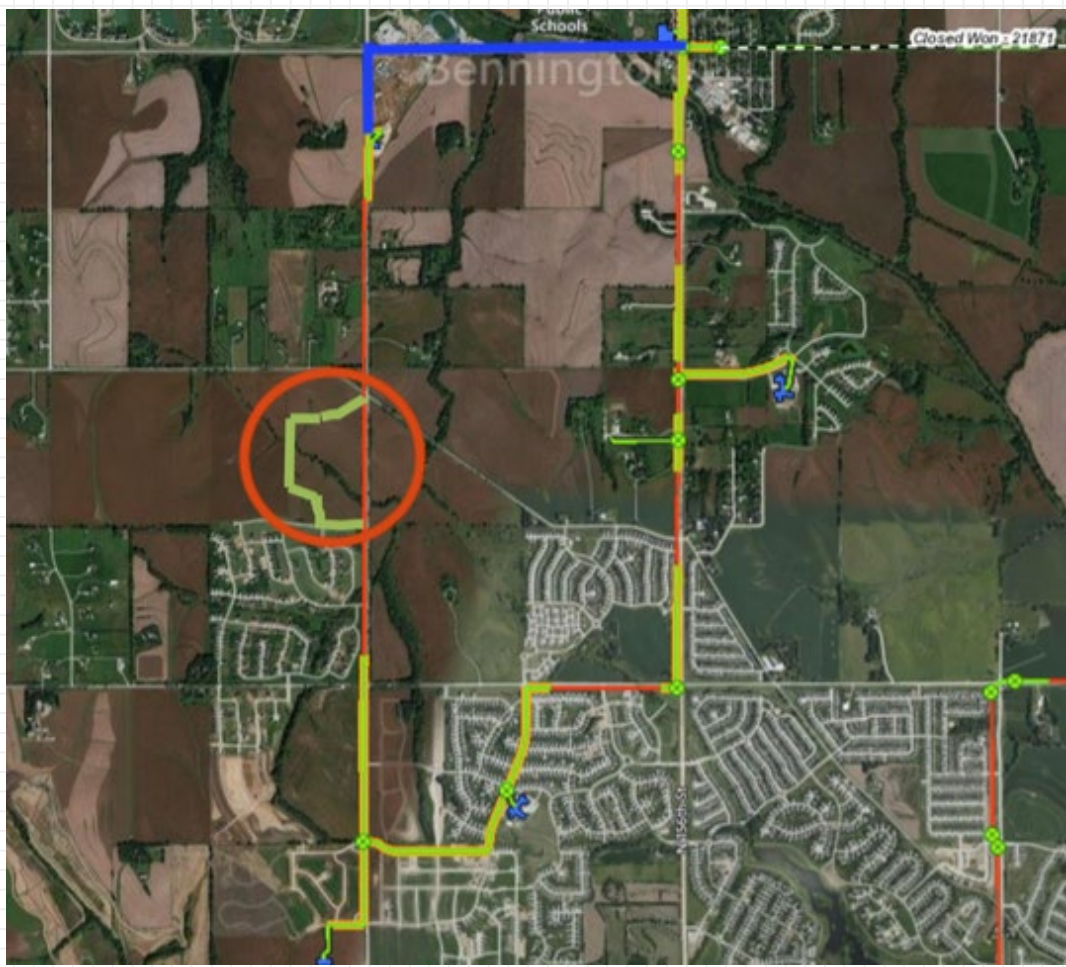
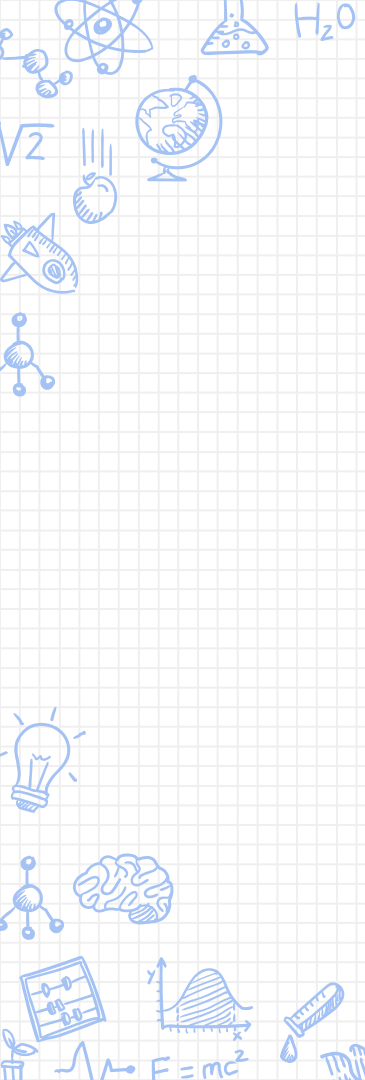
- Wireless - Completed
- Switches - Completed
- Boxlight/ Enhanced Audio - Completed
- Low Voltage - Completed
- Phones/ Security - Completed
- Fiber WAN- Completed
- Security and Intrusion - completed

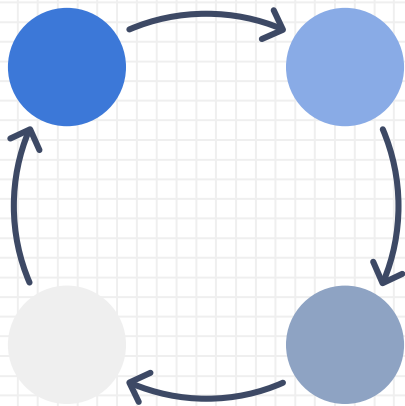




★ Fiber Wan ★

Adding SES and BSMS





★ Fiber Wan ★

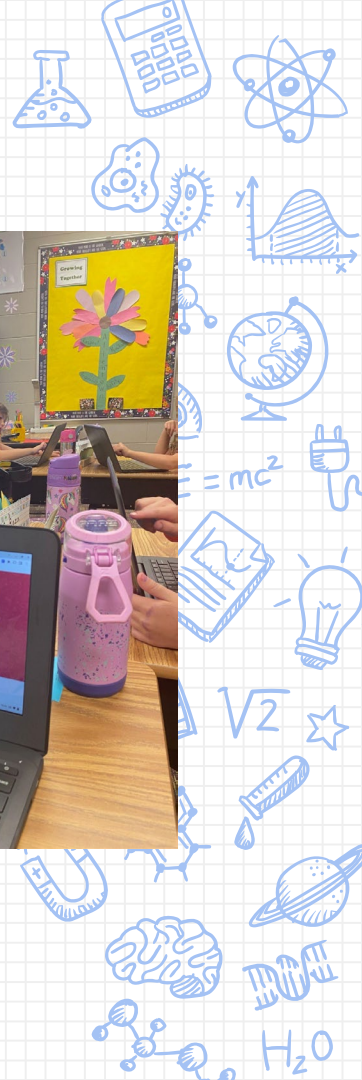
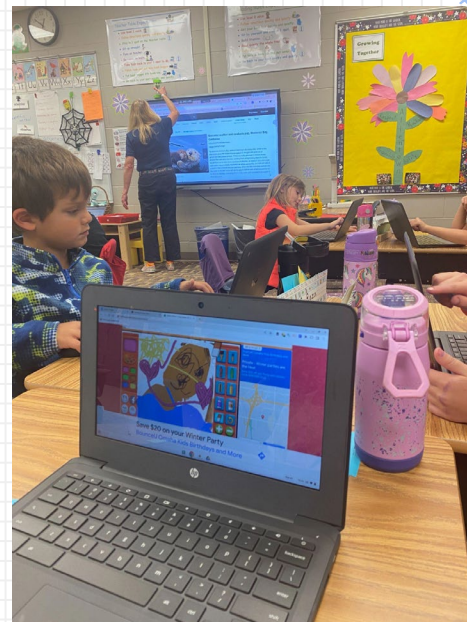
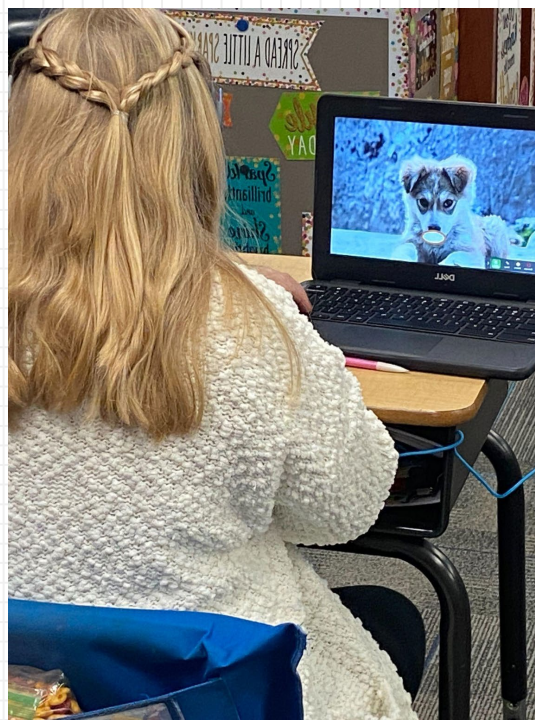
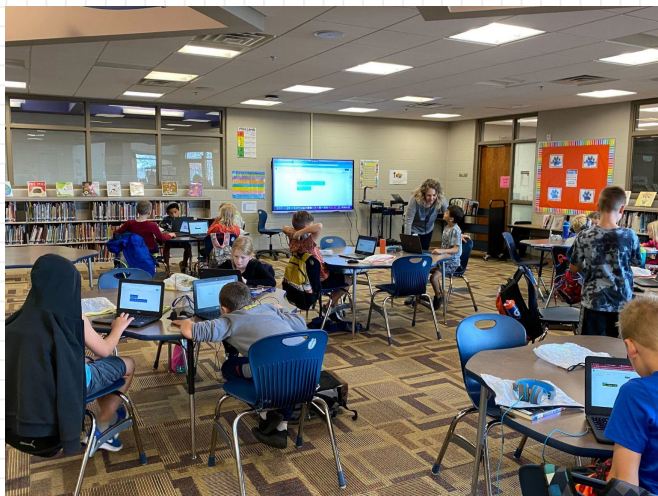
Connecting Softball Press Box to Badger Stadium

Integration - School Sessions

- X New Teacher Consults 49 of 83 first semester
- X Working with individual teachers on projects
- X Pear Deck & Nearpod
- X Revised units for 4th grade Social Studies Google Workspace for Education, S
- X Unite for Literacy XELL/ Special Education
- X Library Sources
- X Library Media Curriculum Review Committee
- X OTUS Amplify Science Implementation BMS/BSMS
- X Special Education Universal Design for Learning Framework
- X Tech Cafe at BMS, BSMS, BHS
- X District Training: Boxlight panels, MacBook Foundational Skills, Canva, Perso
- X Learning Networks
- X Nutrition Services Managing Inbox
- X Badger Tech Brigade 4th grade Bennington Elementary



See us in action



Spotlight on Reading In Bennington Public Schools ...



Bennington Board of Education
November 14, 2022

Topics

Core Instruction K-8

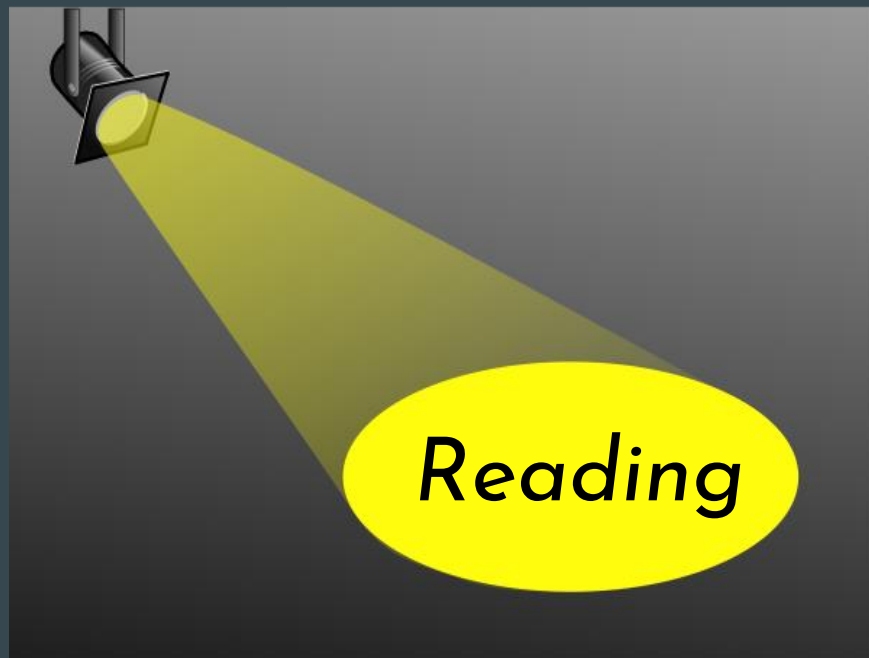
Elements of Effective Reading Instruction

Layers of Student Support

- Classroom Teacher
- Interventions
- Special Services

Material Adoption Process

Professional Development



Core Instruction

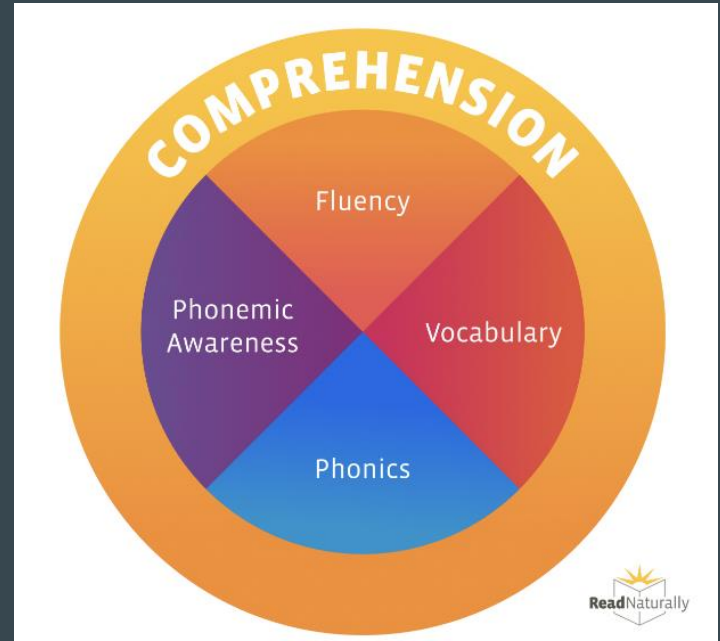
- Requirement in Grades K-8
 - Rule 10
 - Nebraska Reading Improvement Act
- ELA Block
 - Approximately 90 Block in Elementary
 - 42 Minutes of Reading & English in MS
 - Hexter of Computers/Keyboarding (G6-G7)
- Included Elements
 - Reading
 - 5 Elements
 - Writing/English
 - Spelling, Grammar, Handwriting (K-5), Keyboarding (K-7)
 - Speaking/Presentation



5 Elements of Reading

Known as the “Pillars” of Reading Instruction

- Phonemic Awareness
- Phonics
- Fluency
- Vocabulary
- Comprehension



#1 PHONEMIC AWARENESS

Phonemic awareness is the ability to identify the different sounds that make up speech.



#2 PHONICS

Phonics helps kids match sounds to letters or letter groups.



#3 FLUENCY

Fluency is the ability to read accurately and quickly.



#4 VOCABULARY

Vocabulary is the key to knowing more about everything.



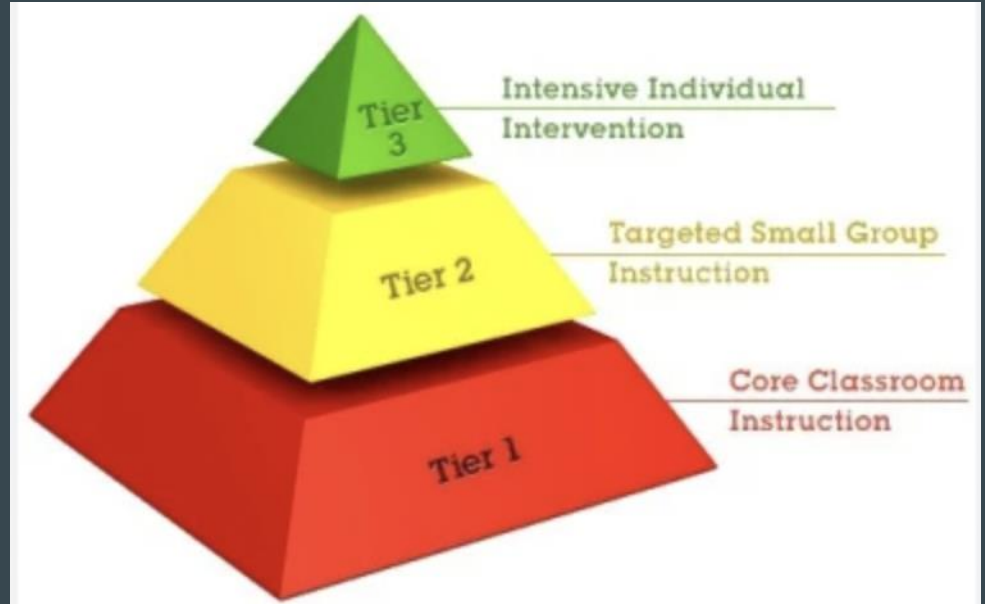
#5 COMPREHENSION

Comprehension happens when the words become ideas.



MTSS

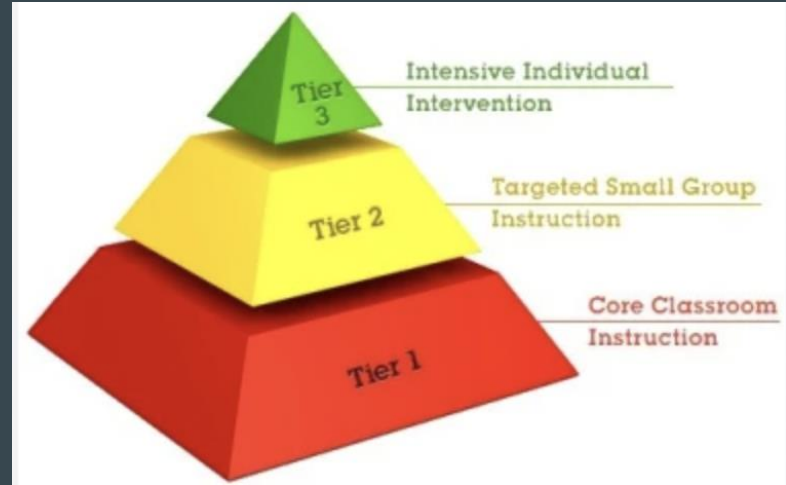
MTSS is a layered problem solving system. Every layer is put in place to best support students in order to help them be most successful.



- **Tier 1**

- All students receive access to instruction and materials appropriate for their grade level
- Typically, 80% of students are successful

MTSS



- **Tier 2/3**

- Additional supports for students layered in on an as needed basis if systems in place in Tier 1 are not working for some students
 - Approximately, 15% of students find benefit from additional supports to be successful with grade level content at Tier 2
 - Approximately, 5% of students find benefit from additional supports to be successful with grade level content at Tier 3

Reading Instruction



- Tier 1
 - Whole Group Instruction
 - All students receive access to instruction and materials for grade level appropriate content.
 - Students are instructed using various strategies around each of the 5 pillars of reading
 - Small Group
 - Two main areas:
 - Scaffolding up for students to be successful with grade level rigor
 - Explicit instruction on learning gaps, as indicated by student assessment measures
 - Individualized Support
 - Increased intensity for individualized students to support any of the above

Reading Instruction



- Tier 2/3
 - Individual Reading Improvement Plans (IRIP)
 - From the Nebraska Reading Improvement Act
 - Qualify students based on NWEA MAP-Reading or NSCAS-Reading
 - Students receive target instruction and are continuously monitored on specific learning goals identified on NWEA Map Growth benchmark assessment
 - Intervention Services
 - Reading Intervention (Elementary)
 - Student Support Time (Middle School)
 - Academic & Behavior Intervention (Middle School)
 - Qualify students based on triangulated data measures
 - ELEMENTARY: NWEA Map Growth or NSCAS Growth, Fountas & Pinnell reading levels, decoding skills assessments, grade level fluency reads assessing words correct per minute
 - MIDDLE SCHOOL: NSCAS Growth, STARS assessment, grade reports
 - Special Education Services & HAL

Data - IRIP

School & Intervention	K	1	2	3	4	5	6	TOTAL
AP – IRIP	1	3	11	7	4	1	NA	27
BE - IRIP	0	6	16	12	2	2	NA	38
HE – IRIP	5	5	30	25	2	3	NA	70
PC – IRIP	5	11	28	10	7	1	NA	62
SE – IRIP	4	1	20	6	3	2	NA	36
BMS – IRIP	NA	NA	NA	NA	NA	NA	3	3
BSMS – IRIP	NA	NA	NA	NA	NA	NA	3	3
TOTAL	15	26	105	60	18	9	6	239

Data - Reading Intervention - Tier 2

School & Intervention	1	2	3	4	5	6	7	8	TOTAL
AP – READ	2	8	3	4	4	NA	NA	NA	21
BE – READ	5	6	8	2	4	NA	NA	NA	25
HE – READ	7	18	11	0	2	NA	NA	NA	38
PC – READ	21	4	9	2	1	NA	NA	NA	37
SE – READ	3	14	3	1	1	NA	NA	NA	22
BMS – READ	NA	NA	NA	NA	NA	22	11	20	53
BSMS – READ	NA	NA	NA	NA	NA	22	20	10	52
TOTAL	38	50	34	9	12	44	31	30	248

Data - Reading Intervention - Tier 3

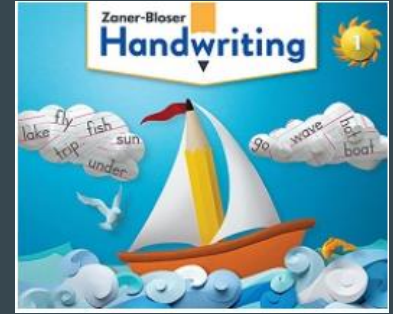
School & Intervention	K	1	2	3	4	5	6	7	8	TTL
AP – SPED-SLD	1	0	2	2	3	5	NA	NA	NA	13
BE – SPED-SLD	0	1	1	4	7	6	NA	NA	NA	19
HE – SPED-SLD	0	0	4	9	5	4	NA	NA	NA	22
PC – SPED-SLD	1	0	1	6	6	7	NA	NA	NA	21
SE – SPED-SLD	0	1	4	3	4	4	NA	NA	NA	16
BMS – SPED-SLD	NA	NA	NA	NA	NA	NA	12	9	9	30
BMS – T3	NA	NA	NA	NA	NA	NA	8	4	5	17
BSMS – SPED-SLD	NA	NA	NA	NA	NA	NA	10	13	4	27
BSMS – T3	NA	NA	NA	NA	NA	NA	0	3	2	5
TOTAL	2	2	12	24	25	26	30*	29*	20*	170

SPED-SLD = Approximately 80% of Students Have T3 Reading Goal

*Students May Received Layered Support – May Be Duplicated

Materials

- Elementary-
 - Current Curriculum: *Wonders 2014*
 - Kindergarten pairs with Jen Jones Phonemic Awareness System
 - Zaner-Bloser Handwriting
 - Currently in an adoption year
 - Material selection brought before the board in May
- Middle School-
 - Current Curriculum: *HMH Into Literature*
 - Adopted last school year



Materials Adoption Process

- Review Mission and Beliefs
- Book Study: *Shifting the Balance* (Jan Burkins & Kari Yates)
- Study of the New ELA Standards
- Critical Issues Within the District
- District Data Analysis of Student Need
- Content
 - Reading, Writing, Spelling, Grammar, Handwriting, Keyboarding
- Review and Rate Curriculum Materials Using an Evaluation Tool
- Vendor Presentations (of the highest rated curriculums based on the tool)
- Material Selection
- Board and Community Presentations- May



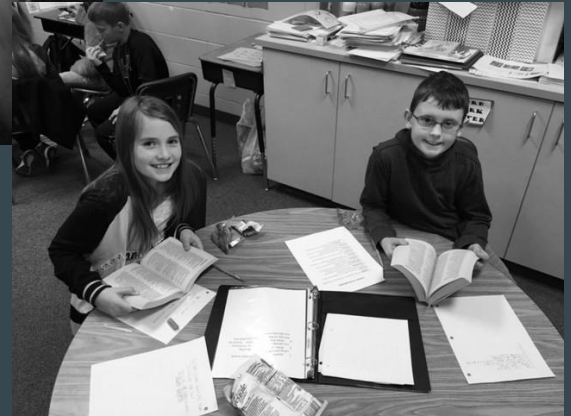
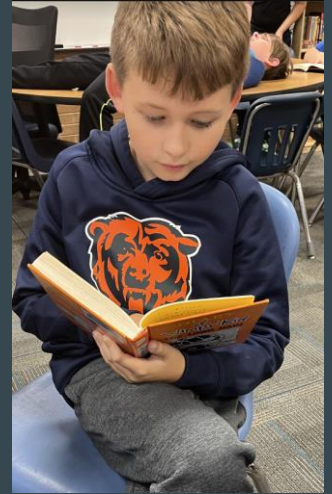
Professional Learning-

In response to the requirement for training teachers to be highly qualified under the Nebraska Reading Improvement Act

- Metlink Literacy Conference at UNO
 - Training from the authors of *Shifting the Balance* and local educators on teaching using the Science of Reading and the new ELA standards
 - Three teachers representing the district presenting at the conference
- UNO Pathway Program
 - Teachers have the opportunity to enroll in courses to work toward a reading degree in partnership with UNO while taking classes here in Bennington, with Bennington teachers leading the courses
- Student Achievement Partners Online Module Series *Improving Reading for Older Students* (grades 3-8)
 - This spring/summer series provided strategies to intermediate level elementary and middle school teachers on the benefits of fluency and using text sets to build knowledge

Professional Learning- In response to the requirement for training teachers to be highly qualified under the Nebraska Reading Improvement Act

- **Boot Camps**
 - Each summer the district offers teachers an opportunity for teachers to collaborate on numerous topics related to enhancing reading instruction, such as engagement practices, small group systems, and differentiation for student practice opportunities
- **January Inservice**
 - Teachers will have the opportunity to attend sessions related to teaching Foundational Skills and deepening their understanding of the new ELA Standards Shifts
- **Covid Critical Response Action Plan**
 - Data analysis identified the current third graders as showing an impact from the loss of learning related to COVID-19. The Reading Specialists and classroom teachers have partnered together to create and implement a strategic plan specific to these students, that has been looping with them as they accelerate to the next grade level
- **ESU Support**
 - Numerous teachers have attended *Decoding and the Emerging Reader* workshops at the ESU to receive training around best practices surrounding the Science of Reading



QUESTIONS?

Strategic Goal #2

Personalized Learning

Matt Wilson, Jodie Green, Danielle Robb



Strategic Goal #2:

Bennington Public Schools will meet the educational needs of all students by personalizing the students' learning environment.

Critical Initiatives

01

Define personalizing students' learning environment.

02

Determine the educational needs and interests of all students: PK - 2, 3-5, 6-8, 9-12.

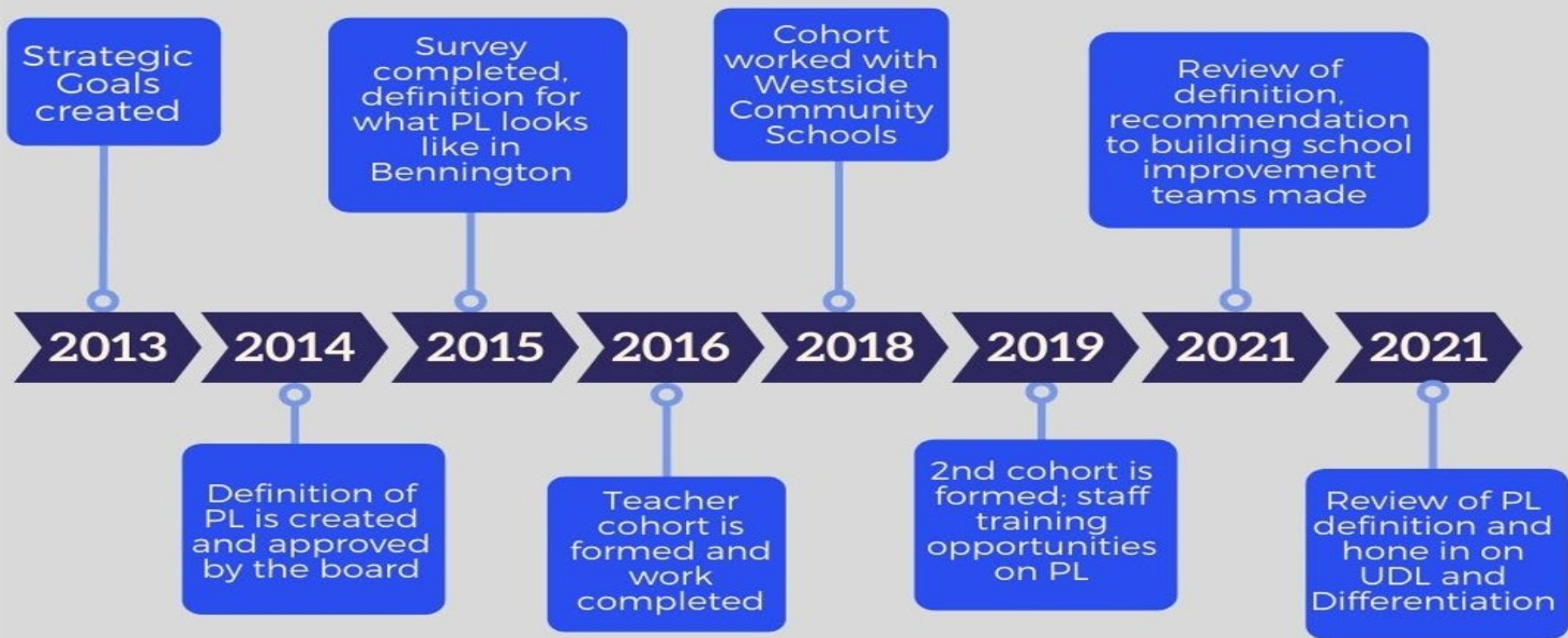
03

Expand instructional methodologies for personalizing student learning experiences.

04

Establish a process for teachers to personalize educational opportunities for students to meet learning objectives.

Where has this committee been?



Most Recent Work

- Committee met last school year
 - Revisited definition
 - Committee determined to focus on Differentiation
- Sent out survey this school year
 - Results are as follows

The background is a dark blue gradient with diagonal stripes and scattered white dots. Four gold-outlined paperclip icons are positioned around the central text. The text '100%' is large and white, centered on the page.

100%

Committee members feel we've met the goal!

Survey Results Continued

Critical Initiatives

Definition

85%

85%

Needs/Interests
of students

Expand
Methodologies

71%

57%

Establish a
process



Administrative Recommendation

Further consideration needs to be given on the focus of this goal. Is this goal too focused on one practice?



Questions?

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2021-2022
NEBRASKA EDUCATION PROFILE (NEP) PER PUPIL COST REPORT

28-0059-000 BENNINGTON PUBLIC SCHOOLS

Chart 1		Allocated General Fund Expenditures Per Pupil					Total District
Name	ADM (A)	Salaries (B)	Benefits (C)	Federal (D)	State/Local (E)	3% Building & Contents (F)	Per Pupil Cost (G)
BENNINGTON PUBLIC SCHOOLS (28-0059-000)	3815.74	\$5,664	\$2,191	\$305	\$9,172	\$1,656	\$11,133
BENNINGTON HIGH SCHOOL (28-0059-001)	956.42	\$5,681	\$2,154	\$132	\$10,489	\$2,388	\$13,009
BENNINGTON ELEMENTARY SCHOOL (28-0059-002)	400.04	\$6,037	\$2,473	\$539	\$9,534	\$1,747	\$11,820
PINE CREEK ELEMENTARY (28-0059-003)	593.10	\$5,243	\$2,077	\$129	\$8,287	\$1,172	\$9,588
HERITAGE ELEMENTARY (28-0059-004)	433.62	\$6,073	\$2,254	\$129	\$9,531	\$1,612	\$11,272
BENNINGTON MIDDLE SCHOOL (28-0059-005)	848.50	\$5,548	\$2,150	\$129	\$8,641	\$1,400	\$10,170
ANCHOR POINTE ELEMENTARY (28-0059-006)	584.06	\$5,673	\$2,188	\$991	\$8,172	\$1,293	\$10,456

Chart 2		District Only Submitted General Fund Expenditures Per Pupil					District Submitted
Name	ADM (A)	Salaries (B)	Benefits (C)	Federal (H)	State/Local (I)	3% Building & Contents (J)	Per Pupil Cost (K)
BENNINGTON PUBLIC SCHOOLS (28-0059-000)	3,815.74	\$603	\$198	\$129	\$1,174	\$387	\$1,690

Chart 3		School Only Submitted General Fund Expenditures Per Pupil					School Submitted	District Submitted	Total School
Name	ADM (A)	Salaries (B)	Benefits (C)	Federal (L)	State/Local (M)	3% Building & Contents (N)	Per Pupil Cost (O)	Per Pupil Cost (K)	Per Pupil Cost (P)
BENNINGTON HIGH SCHOOL (28-0059-001)	956.42	\$5,078	\$1,956	\$3	\$9,315	\$2,000	\$11,318	\$1,690	\$13,008
BENNINGTON ELEMENTARY SCHOOL (28-0059-002)	400.04	\$5,434	\$2,276	\$410	\$8,361	\$1,360	\$10,131	\$1,690	\$11,821
PINE CREEK ELEMENTARY (28-0059-003)	593.10	\$4,640	\$1,879	\$0	\$7,113	\$784	\$7,897	\$1,690	\$9,587
HERITAGE ELEMENTARY (28-0059-004)	433.62	\$5,471	\$2,056	\$0	\$8,358	\$1,224	\$9,582	\$1,690	\$11,272
BENNINGTON MIDDLE SCHOOL (28-0059-005)	848.50	\$4,945	\$1,953	\$0	\$7,468	\$1,013	\$8,481	\$1,690	\$10,171
ANCHOR POINTE ELEMENTARY (28-0059-006)	584.06	\$5,070	\$1,990	\$862	\$6,999	\$906	\$8,767	\$1,690	\$10,457

Total District Exclusions (Adjustments to Current Expense)	\$6,854,358
---	--------------------

2021-2022
NEBRASKA EDUCATION PROFILE (NEP) PER PUPIL COST REPORT

28-0059-000 BENNINGTON PUBLIC SCHOOLS

Excluded Expenses	Debt interest, capital purchases, equipment, adult education, Pre-K, State & Local Grants, and Community Services
Membership Count	ADM = Average Daily Membership

Each *Chart* include:

- Membership Count used is the School District's Average Daily Membership (ADM).
 - ADM is used at the District level and at each School within the District.
- Salary and Benefits are identified for informational purposes and are included in Federal and State/Local Expenditures from the 2021-2022 Annual Financial Reports submitted by the Districts.
 - *Since salary and benefits are included in the Federal and State/Local amounts, salary and benefits should not be added again when calculating per pupil costs.*
- State/Local and Federal Expenditures are from the 2021-2022 Annual Financial Reports submitted by the Districts at the District and School levels.
- Three (3) percent of Building & Contents are based on district reporting of its buildings, land, and contents of the District Buildings and each School Building. (Most districts rely on insurable value for reporting purposes.)
 - Three percent of this total is considered "Annual Depreciation" of the district building & contents and is included in Per Pupil Cost calculations per Nebraska State Status §79-598 and §79-1003.

District and School Level Per Pupil Cost Calculation:

- Federal Expenditures + State/Local Expenditures + 3% of District Building & Contents / ADM

Per Pupil Costs Calculations shown in Charts:

- *Chart 1:* Allocated General Fund Expenditures Per Pupil Cost (G) = (D + E + F)
- *Chart 2:* District Only Submitted General Fund Expenditures Per Pupil Cost (K) = (H + I + J)
- *Chart 3:* School Only Submitted General Fund Expenditures Per Pupil Cost (O) = (L + M + N) per school building
- *Chart 3:* Total School Per Pupil Cost (P) =(K + O)

District allocations and school level figures may not match School Level Per Pupil Costs (Columns G & P) due to rounding in the calculations.

ACCOUNT BALANCES AUGUST 31, 2013-AUGUST 31, 2022

	General Fund	Bond Fund	QCPUF	Special Building Fund	Nutrition Services Fund	Activity Fund	Student Fee Fund	Depreciation Fund	Employee Benefit Fund	Total Funds
August 31, 2022	\$ 11,828,158	\$ 7,710,074	\$ 3,479,947	\$ 24,615,075	\$ 1,042,700	\$ 552,770	\$ 24,910	\$ 2,696,169	\$ 289,053	\$ 52,238,856
August 31, 2021	\$ 11,789,534	\$ 6,032,579	\$ 2,836,157	\$ 12,713,050	\$ 831,116	\$ 511,074	\$ 26,859	\$ 2,686,936	\$ 288,093	\$ 37,715,398
August 31, 2020	\$ 11,587,603	\$ 5,239,281	\$ 2,308,938	\$ 34,738,553	\$ 335,955	\$ 383,563	\$ 29,059	\$ 2,424,295	\$ 188,952	\$ 57,236,199
August 31, 2019	\$ 10,711,582	\$ 4,778,548	\$ 1,714,840	\$ 15,511,124	\$ 462,087	\$ 422,791	\$ 24,376	\$ 2,395,471	\$ 189,486	\$ 36,210,305
August 31, 2018	\$ 10,267,546	\$ 4,276,077	\$ 1,184,516	\$ 9,855,615	\$ 317,578	\$ 338,582	\$ 23,201	\$ 1,925,883	\$ 88,907	\$ 28,277,905
August 31, 2017	\$ 8,971,185	\$ 3,730,709	\$ 730,931	\$ 6,533,960	\$ 262,673	\$ 344,633		\$ 1,820,203	\$ 88,756	\$ 22,483,050
August 31, 2016	\$ 8,120,103	\$ 4,111,615	\$ 354,732	\$ 20,531,176	\$ 414,236	\$ 341,484		\$ 1,878,255	\$ 88,690	\$ 35,840,291
August 31, 2015	\$ 7,462,052	\$ 3,135,042	\$ 206,345	\$ 1,110,033	\$ 298,750	\$ 274,191		\$ 1,295,657	\$ 68,548	\$ 13,850,618
August 31, 2014	\$ 6,624,647	\$ 12,521,446	\$ 151,526	\$ 2,965,394	\$ 177,109	\$ 207,973		\$ 1,293,204	\$ 77,841	\$ 24,019,140
August 31, 2013	\$ 5,628,844	\$ 2,371,136	\$ 99,549	\$ 2,969,909	\$ 128,250	\$ 221,684		\$ 1,505,610	\$ 77,759	\$ 13,002,741

**School District No. 59
Bennington Public Schools,
Douglas County, Nebraska
Omaha, Nebraska**

**Financial Statements and Supplementary Information
August 31, 2022**

Together with Independent Auditor's Report

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

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Independent Auditor's Report

The Board of Education
School District No. 59
Bennington Public Schools
Douglas County, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the modified cash-basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the School District No. 59, Bennington Public Schools, Douglas County, Nebraska (the District) as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2022, and the respective changes in modified cash-basis financial position, for the year then ended in accordance with the modified cash-basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash-basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting as described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The budgetary comparison schedules on pages 21 through 29 and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____ on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Omaha, Nebraska
November 3, 2022.

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Statement of Net Position – Modified Cash Basis
August 31, 2022**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Cash on deposit	\$ 48,744,380	1,042,700	49,787,080
Funds held by County Treasurer	2,451,776	--	2,451,776
Total assets	<u>\$ 51,196,156</u>	<u>1,042,700</u>	<u>52,238,856</u>
NET POSITION:			
Restricted for:			
Capital projects	\$ 30,791,191	--	30,791,191
Debt service	7,710,074	--	7,710,074
School lunch program	--	1,042,700	1,042,700
Employee benefits	289,053	--	289,053
Other	577,680	--	577,680
Unrestricted	<u>11,828,158</u>	<u>--</u>	<u>11,828,158</u>
Total net position	<u>\$ 51,196,156</u>	<u>1,042,700</u>	<u>52,238,856</u>

See notes to financial statements

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Statement of Activities – Modified Cash Basis
For the Year Ended August 31, 2022**

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-Type Activities	
PRIMARY GOVERNMENT						
Governmental activities:						
Regular instruction	\$ 21,721,735	24,749	26,317	(21,670,669)	--	(21,670,669)
Limited English proficiency	105,939	--	--	(105,939)	--	(105,939)
Poverty programs	44,840	--	--	(44,840)	--	(44,840)
Special education instructional programs	3,393,215	--	1,390,249	(2,002,966)	--	(2,002,966)
Support services	5,041,109	--	--	(5,041,109)	--	(5,041,109)
Office of principals	2,000,225	--	--	(2,000,225)	--	(2,000,225)
Central services	476,906	--	--	(476,906)	--	(476,906)
Maintenance and operation of buildings	5,452,305	--	--	(5,452,305)	--	(5,452,305)
Pupil transportation	649,234	184,939	--	(464,295)	--	(464,295)
School age special education						
pupil transportation	281,740	--	82,386	(199,354)	--	(199,354)
Capital outlay	32,602,591	--	--	(32,602,591)	--	(32,602,591)
State categorical programs	194,587	--	--	(194,587)	--	(194,587)
Federal programs	1,180,070	--	665,677	(514,393)	--	(514,393)
Summer school	154,857	--	--	(154,857)	--	(154,857)
Debt service	7,398,563	--	--	(7,398,563)	--	(7,398,563)
Total governmental activities	<u>80,697,916</u>	<u>209,688</u>	<u>2,164,629</u>	<u>(78,323,599)</u>	<u>--</u>	<u>(78,323,599)</u>
Business-type activities:						
School nutrition programs	2,732,292	389,263	2,553,543	--	210,514	210,514
Total business-type activities	<u>2,732,292</u>	<u>389,263</u>	<u>2,553,543</u>	<u>--</u>	<u>210,514</u>	<u>210,514</u>
Total primary government	<u>\$ 83,430,208</u>	<u>598,951</u>	<u>4,718,172</u>	<u>(78,323,599)</u>	<u>210,514</u>	<u>(78,113,085)</u>
GENERAL RECEIPTS						
Taxes:						
Property				26,681,692	--	26,681,692
Motor vehicle				2,418,250	--	2,418,250
Public power district sales				44,064	--	44,064
Fines and licenses				2,020	--	2,020
State aid				17,922,423	--	17,922,423
Interest income				354,398	--	354,398
Other				802,722	1,070	803,792
Total general receipts				<u>48,225,569</u>	<u>1,070</u>	<u>48,226,639</u>
OTHER FINANCING SOURCES (USES)						
Bond, note payable and short-term financing proceeds				44,409,904	--	44,409,904
CHANGE IN NET POSITION				<u>14,311,874</u>	<u>211,584</u>	<u>14,523,458</u>
NET POSITION, BEGINNING OF YEAR				36,884,282	831,116	37,715,398
NET POSITION, END OF YEAR				<u>\$ 51,196,156</u>	<u>1,042,700</u>	<u>52,238,856</u>

See notes to financial statements

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Balance Sheet – Modified Cash Basis
Governmental Funds
August 31, 2022**

	<u>General Fund</u>	<u>Bond Fund</u>	<u>Special Building Fund</u>	<u>Qualified Capital Purpose Undertaking Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS:						
Cash on deposit	\$ 9,966,903	7,176,187	24,613,570	3,424,818	3,562,902	48,744,380
Funds held by County Treasurer	<u>1,861,255</u>	<u>533,887</u>	<u>1,505</u>	<u>55,129</u>	<u>--</u>	<u>2,451,776</u>
Total assets	<u>\$ 11,828,158</u>	<u>7,710,074</u>	<u>24,615,075</u>	<u>3,479,947</u>	<u>3,562,902</u>	<u>51,196,156</u>
FUND BALANCES:						
Restricted	\$ --	7,710,074	24,615,075	3,479,947	24,910	35,830,006
Committed	--	--	--	--	3,537,992	3,537,992
Unassigned	<u>11,828,158</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>11,828,158</u>
Total fund balances	<u>\$ 11,828,158</u>	<u>7,710,074</u>	<u>24,615,075</u>	<u>3,479,947</u>	<u>3,562,902</u>	<u>51,196,156</u>

See notes to financial statements

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Statement of Receipts, Disbursements, and Changes in Fund Balances – Modified Cash Basis
Governmental Funds
For the Year Ended August 31, 2022**

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS:						
Taxes:						
Property	\$ 19,649,228	6,350,083	18,111	664,270	--	26,681,692
Motor vehicle	2,418,250	--	--	--	--	2,418,250
Public power district sales	41,835	808	3	1,418	--	44,064
Fines and licenses	2,020	--	--	--	--	2,020
Tuition and fees	209,688	--	--	--	--	209,688
State aid	19,421,375	--	--	--	--	19,421,375
Federal aid	665,677	--	--	--	--	665,677
Interest income	31,797	19,931	71,286	220,707	10,677	354,398
Other	44,530	--	5,312	--	752,880	802,722
Total receipts	42,484,400	6,370,822	94,712	886,395	763,557	50,599,886
DISBURSEMENTS:						
Instructional services	21,721,735	--	--	--	--	21,721,735
Limited English proficiency	105,939	--	--	--	--	105,939
Poverty programs	44,840	--	--	--	--	44,840
Instruction - special education	3,393,215	--	--	--	--	3,393,215
Support services	4,277,492	--	--	--	763,617	5,041,109
Office of principals	2,000,225	--	--	--	--	2,000,225
Central services	476,906	--	--	--	--	476,906
Operation and maintenance of buildings	5,452,305	--	--	--	--	5,452,305
Pupil transportation - regular	649,234	--	--	--	--	649,234
Pupil transportation - SPED	281,740	--	--	--	--	281,740
Capital outlay	--	--	32,602,591	--	--	32,602,591
State categorical programs	194,587	--	--	--	--	194,587
Federal programs	1,180,070	--	--	--	--	1,180,070
Summer school	154,857	--	--	--	--	154,857
Debt service	2,462,631	4,693,327	--	242,605	--	7,398,563
Total disbursements	42,395,776	4,693,327	32,602,591	242,605	763,617	80,697,916
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	88,624	1,677,495	(32,507,879)	643,790	(60)	(30,098,030)
OTHER FINANCING SOURCES (USES):						
Bond proceeds	--	--	42,435,000	--	--	42,435,000
Premium received on bond issuance	--	--	1,974,904	--	--	1,974,904
Transfers in	--	--	--	--	50,000	50,000
Transfers out	(50,000)	--	--	--	--	(50,000)
Total other financing sources (uses), net	(50,000)	--	44,409,904	--	50,000	44,409,904
CHANGE IN FUND BALANCES	38,624	1,677,495	11,902,025	643,790	49,940	14,311,874
FUND BALANCES, BEGINNING OF YEAR	11,789,534	6,032,579	12,713,050	2,836,157	3,512,962	36,884,282
FUND BALANCES, END OF YEAR	\$ 11,828,158	7,710,074	24,615,075	3,479,947	3,562,902	51,196,156

See notes to financial statements

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Statement of Net Position – Modified Cash Basis
Proprietary Funds
August 31, 2022**

	<u>School Nutrition Fund</u>
ASSETS - Cash on deposit	\$ <u>1,042,700</u>
NET POSITION - Restricted	\$ <u>1,042,700</u>

See notes to financial statements

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Statement of Receipts, Disbursements and Changes in Net Position – Modified Cash Basis
Proprietary Funds
For the Year Ended August 31, 2022**

	School Nutrition Fund
OPERATING RECEIPTS:	
Charges for sales and services - food sales	\$ <u>389,263</u>
Total operating receipts	<u>389,263</u>
OPERATING DISBURSEMENTS:	
Cost of sales and services	<u>2,732,292</u>
Total disbursements	<u>2,732,292</u>
OPERATING LOSS	<u>(2,343,029)</u>
NONOPERATING RECEIPTS:	
Federal subsidy	2,553,543
Interest	<u>1,070</u>
Total nonoperating receipts	<u>2,554,613</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	211,584
NET POSITION, BEGINNING OF YEAR	<u>831,116</u>
NET POSITION, END OF YEAR	\$ <u><u>1,042,700</u></u>

See notes to financial statements

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Notes to Basic Financial Statements
August 31, 2022**

(1) Description of Reporting Entity and Summary of Significant Accounting Policies

The following describes the reporting entity and provides a summary of significant accounting policies of School District No. 59, Bennington Public Schools, Douglas County, Nebraska.

A. Organization

School District No. 59, Bennington Public Schools, Douglas County, Nebraska (the District) is a tax-exempt political subdivision and a Class III school district of the State of Nebraska.

B. Reporting Entity

The financial statements of the District include all significant separately administered organizations for which the District is financially accountable with the exception of the Bennington Public Schools Foundation, which is reported separately, as it is not considered a significant component unit under Governmental Accounting Standards Board (GASB) criteria to be considered in determining financial accountability. These criteria include the basis of selection of governing authority, imposition of will, a financial benefit/burden relationship and/or fiscal dependency.

C. Basis of Accounting

The financial statements are presented in accordance with a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This basis of accounting involves modifications to the cash basis of accounting to report in the statement of net position or balance sheet cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include funds held by the County Treasurer which has arisen from cash collected by the County on behalf of the District.

This modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected, and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods or services received but not yet paid, and other accrued expenses and liabilities) are not recorded in these financial statements. In addition, other economic assets, deferred outflows, liabilities, and deferred inflows of resources that do not arise from a cash transaction or event that would be reported in GAAP basis financial statements (such as donated assets and pension or postemployment benefit liabilities) are not reported in this modified cash basis presentation, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

D. Basis of Presentation

Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

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The statement of net position presents the District's nonfiduciary assets and net position. Net position is reported in the following categories:

Restricted net position results when constraints placed on net position use are either externally imposed or are imposed by law through constitutional provisions or enabling legislation. Enabling legislation did not result in any restricted net position.

Unrestricted net position consists of net position not meeting the definition of the preceding category. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included as program revenue are reported instead as general receipts.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Proprietary funds are used to account for the District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the District's own programs. The District does not hold any funds in a fiduciary capacity.

The District reports the following major governmental funds:

General Fund – This fund is the operating fund of the District.

Bond Fund – This fund accounts for taxes levied and other revenue specifically earmarked for the retirement of bond indebtedness.

Special Building Fund – This fund accounts for taxes levied and other revenue specifically maintained for future building and equipment purchases.

Qualified Capital Purpose Undertaking Fund – This fund can be used for removal of environmental hazards, the reduction or elimination of accessibility barriers, modifications for life safety code violations, indoor air quality projects and mold abatement and prevention projects. The tax levy for this fund is limited to 5.2% per one hundred dollars of valuation of school district property and shall not exceed ten years for any of the above allowable projects.

The District reports the following other governmental funds:

Employee Benefits Fund – This fund accounts for retirees' separation payments and health insurance benefits.

Depreciation Fund – This fund accumulates funds for eventual significant future capital outlays.

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Student Fee Fund – This fund accounts for all monies collected from students pursuant to certain provisions of State of Nebraska Legislative Bill 1172. The money expended from this fund must be for purposes for which it was collected from students.

Activities Fund – This fund accounts for monies used for special board-designated projects and at District schools for miscellaneous student activities.

The District reports the following major proprietary fund:

School Nutrition Fund – This fund accounts for the operations of the District's food service program.

E. Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – This component of fund balance consists of amounts that are not in a spendable form or are required to be maintained intact. At August 31, 2022, the District had no nonspendable fund balances.

Restricted – This component of fund balance consists of amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation. Effectively, restrictions may be changed or lifted only with the consent of resource providers. At August 31, 2022, the District had restricted fund balances of \$35,830,006.

Committed – This component of fund balance consist of amounts that can be used only for the specific purposes determined by a formal action by the Board of Education. Commitments may be changed or lifted only by the District taking the same formal action that imposed the constraint originally. At August 31, 2022, the District had committed fund balances of \$3,537,992.

Assigned – This component of fund balance consists of amounts intended to be used by the District for specific purposes as intended by the Board of Education. At August 31, 2022, the District had no assigned fund balances.

Unassigned – This component of fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

The District considers that all incurred and spent restricted, committed, and assigned amounts have been utilized first before unassigned amounts are used.

F. Net Position

In the government-wide and proprietary fund statements of net position, net position classifications are as follows:

Restricted – Net position is reported as restricted when constraints placed on net position use are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or are imposed by law through constitutional provisions or enabling legislation.

Unrestricted – Net position reported as unrestricted does not meet the definition of restricted net position.

**School District No. 59
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**Notes to Basic Financial Statements
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G. Budgetary Data

Prior to August 31, the Board of Education prepares and legally adopts an operating budget prepared essentially on the cash receipts and disbursements basis for the fiscal year commencing the following September 1. Once approved by the Board, total expenditures cannot legally exceed total appropriations at the fund level without holding a public budget hearing and obtaining approval from the Board of Education.

H. Capital Assets

Capital assets are recognized as disbursements when paid for by the District and are not capitalized in the government-wide or fund financial statements.

I. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosure at the date of the financial statements and the reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates.

J. Major Revenue Source

Property taxes are a major source of revenue for the District. The first half year of the taxes are due to the County prior to April 1st, and the second half year of the taxes are due prior to August 1st of a given year. The District receives property tax receipts on the 15th of each month. All levy information for property taxes must be submitted to the County by September 20th of each year.

K. Risk Management

The District is exposed to various risks of loss related to torts; theft; damage to and destruction of assets; errors and omissions; employee injuries and illnesses; and natural disasters. Commercial insurance coverage is purchased for claims arising from such matters. The District assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

(2) Deposits and Investments and Funds Held by County Treasurer

Nebraska Revised Statute §79-1043 provides that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another.

The District's bank accounts and investments are held by the District's agents in the District's name in accordance with State statutes. The accounts and investments are fully insured or collateralized through joint custody security arrangements or, in the case of U.S. government instruments, are registered in the District's name.

The funds held by the County Treasurer represent amounts collected for the District during August 2022 and remitted to the District during September 2022.

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Notes to Basic Financial Statements
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(3) Nebraska School Employees Retirement System

Plan Description

The District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2021, there were 266 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the Plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the monthly average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of 2.0%, and an actuarial factor based on age.

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of 2%, and an actuarial factor based on age.

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or 2.5%. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75% of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or 1%. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2022, the District's total payroll for all employees was approximately \$22,300,000. Total covered payroll was approximately \$21,400,000. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to 2% of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78% from July 1, 2020, to June 30, 2021. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2022 was \$2,117,025.

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Pension Liabilities/Asset

At June 30, 2021 the District had an asset of \$10,385,582 for its proportionate share of the net pension asset. (This asset is not recognized in the accompanying modified cash basis financial statements.) The net pension asset was measured as of June 30, 2021, and the total pension asset used to calculate the net pension asset was determined using an actuarial valuation as of that date. The NPERS School Plan was 109.93% funded as of June 30, 2021 based on actuarial calculations comparing total pension asset to the plan fiduciary net position. The District's proportion of the net pension asset was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the District's proportion was 0.733288%, which was an increase of 0.063438% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District's allocated pension income was \$1,809,778.

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 2.65%
- Investment rate of return, net of investment expense and including inflation: 7.30%
- Projected salary increases, including inflation: 3.15% - 13.15%
- Cost-of-living adjustments (COLA): 2.15%, with a floor benefit equal to 75% purchasing power of original benefit*

*1% and no floor benefit for members joining on or after July 1, 2013.

The Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The Plan's post-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The Plan's beneficiaries mortality rates were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree Mortality Table (static table).

The actuarial assumptions used in the valuation are based on the results of an actuarial experience study which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table:

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large Cap US Equity	26.1%	5.83%
Small Cap US Equity	2.9	7.56
Global Equity	15.0	6.51
International Developed Equity	10.8	6.80
Emerging Markets	2.7	10.55
Core Bonds	20.0	1.63
High Yield	3.5	5.22
Bank Loans	5.0	2.78
International Bonds	1.5	1.41
Private Equity	5.0	9.70
Real Estate	7.5	5.18
Total	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the Total Pension Asset at June 30, 2021 was 7.3%. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015 through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployees will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2119.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.3%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.3%) or 1-percentage-point higher (8.3%) than the current rate:

	<u>Discount Rate</u>	<u>District's Proportionate Share of Net Pension Liability (Asset)</u>
1% decrease	6.3%	\$4,236,105
Current discount rate	7.3%	(\$10,385,582)
1% increase	8.3%	(\$22,395,347)

Plan Fiduciary Net Pension

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report can be obtained from <https://npers.ne.gov> under Related Links-Retirement Plan Audits, by writing to Public Employees Retirement Systems, PO Box 94816, Lincoln, NE 68509-4816, or by calling 402-471-2053.

**School District No. 59
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**Notes to Basic Financial Statements
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(4) Long-Term Debt

Details of the District's long-term debt obligations as of August 31, 2022 are as follows:

General Obligation Qualified School Construction Bonds – Series 2011

On March 16, 2011, the District authorized the issuance of general obligation qualified school construction bonds in the amount of \$4,200,000. Interest payments are made semi-annually with the interest rate equal to 5.75%. Principal is due in one lump sum in 2025.

General Obligation School Building Bonds – Series 2015

On November 5, 2015, the District authorized issuance of general obligation bonds in the amount of \$9,985,000 to fund the cost of certain property requisition, capital improvement, construction and equipment projects. Principal and interest payments are made annually and semi-annually, respectively, with the interest rate ranging from 1.85% to 3.50%. These bonds were partially called and refunded during fiscal year 2021 by the issuance of the Series 2020C bonds.

General Obligation School Building Bonds – Series 2016A

On February 16, 2016, the District authorized issuance of general obligation bonds in the amount of \$28,000,000. Interest only payments are made semi-annually, with the interest rate increasing from 2.00% to 4.00%. Principal payments begin December 15, 2022. Final payment is due December 15, 2041. As of August 31, 2022, the outstanding balance was \$28,000,000.

General Obligation Refunding Bonds – Series 2016B

On November 15, 2016 the District authorized issuance of general obligation refunding bonds in the amount of \$1,840,000 to refund previous bond issues. Principal and interest payments are made annually and semi-annually, respectively, with the interest rate ranging from 1.00% to 1.50%. Final payment is due December 15, 2022. As of August 31, 2022, the outstanding balance was \$315,000.

General Obligation School Building Bonds – Series 2018

On June 20, 2018, the District authorized issuance of general obligation bonds in the amount of \$9,980,000, to fund the cost of certain property requisition, capital improvement, construction and equipment projects. Interest only payments are made semi-annually, with the interest rate ranging from 2.15% to 3.50%. Principal payments begin on an annual basis on June 15, 2023. Final payment is due June 15, 2043. As of August 31, 2022 the outstanding balance was \$9,980,000.

General Obligation School Building Bonds – Series 2019

On March 15, 2019 the District authorized issuance of general obligation bonds in the amount of \$22,985,000 to fund the cost of certain property requisition, capital improvement, construction and equipment projects. Interest only payments are made semi-annually, with the interest rate ranging from 3.00% to 4.00%. Principal payments begin on an annual basis on June 15, 2023. Final payment is due June 15, 2043. As of August 31, 2022 the outstanding balance was \$22,985,000.

General Obligation Refunding Bonds – Series 2019B

On August 27, 2019 the District authorized issuance of general obligation refunding bonds in the amount of \$8,375,000 to refund previous bond issues. Principal and interest payments are made annually and semi-annually, respectively, with the interest rate ranging from 1.35% to 3.00%. Principal payments are due December 15, 2019, and then Annually from December 2023 through 2032. Final payment is due December 15, 2032. As of August 31, 2022 the outstanding balance was \$8,355,000.

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**Notes to Basic Financial Statements
August 31, 2022**

General Obligation Refunding Bonds – Series 2020A

On June 11, 2020 the District authorized issuance of general obligation bonds in the amount of \$9,410,000 to refund previous bond issues. Principal and interest payments are made annually and semi-annually, respectively, with the interest rate ranging from 2.00% to 3.00%. Final payment is due June 15, 2032. As of August 31, 2022 the outstanding balance was \$8,430,000.

General Obligation School Building Bonds – Series 2020B

On August 20, 2020 the District authorized issuance of general obligation bonds in the amount of \$30,000,000 to fund the cost of certain property requisition, capital improvement, construction and equipment projects. Interest only payments are made semi-annually, with the interest rate ranging from 2.00% to 3.00%. Principal payments are made on an annual basis, beginning December 15, 2025. Final payment is due December 15, 2045. As of August 31, 2022 the outstanding balance was \$30,000,000.

General Obligation Refunding Bonds – Series 2020C

On September 22, 2020 the District authorized issuance of general obligation bonds in the amount of \$9,355,000 to refund previous bond issues. Interest only payments are made semi-annually, with the interest rate ranging from 0.50% to 2.00%. Principal payments are made on an annual basis, beginning December 15, 2024. Final payment is due December 15, 2035. As of August 31, 2022 the outstanding balance was \$9,355,000.

General Obligation Refunding Bonds – Series 2021A

On January 22, 2021 the District authorized issuance of general obligation bonds in the amount of \$5,045,000 to refund previous bond issues. Principal and interest payments are made annually and semi-annually, respectively, with the interest rate ranging from 0.60% to 2.00%. Final payment is due December 15, 2027. As of August 31, 2022 the outstanding balance was \$5,045,000.

General Obligation Refunding Bonds – Series 2021B

On January 22, 2021 the District authorized issuance of general obligation bonds in the amount of \$8,940,000 to refund previous bond issues. Principal and interest payments are made annually and semi-annually, respectively, with the interest rate ranging from 0.33% to 2.66%. Final payment is due June 15, 2041. As of August 31, 2022 the outstanding balance was \$8,940,000.

General Obligation School Building Bonds – Series 2021C

On November 10, 2021, the District authorized issuance of general obligation bonds in the amount of \$34,905,000 to fund the cost of certain property requisition, capital improvement, construction and equipment projects. Interest is payable semiannually on June 15 and December 15, starting on June 15, 2022. Principal is payable annually on June 15, starting June 15, 2027. As of August 31, 2022, the outstanding balance was \$34,905,000.

General Obligation School Building Bonds – Series 2022

On August 15, 2022, the District authorized issuance of general obligation bonds in the amount of \$7,530,000 to fund the cost of certain property requisition, capital improvement, construction and equipment projects. Interest is payable semiannually on June 15 and December 15, starting December 15, 2022. Principal is payable annually on June 15, starting June 15, 2030.

**School District No. 59
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**Notes to Basic Financial Statements
August 31, 2022**

The changes in outstanding indebtedness for the year ended August 31, 2022, were:

<u>Issue Date</u>	<u>Interest Rate(s)</u>	<u>Outstanding Balance 8/31/2021</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Outstanding Balance 8/31/2022</u>	<u>Due Within One Year</u>
3/16/2011	5.75%	\$ 4,200,000	--	--	4,200,000	--
11/5/2015	1.85% - 3.50%	425,000	--	--	425,000	--
2/16/2016	2.00% - 4.00%	28,000,000	--	--	28,000,000	100,000
11/15/2016	1.00% - 1.50%	625,000	--	310,000	315,000	315,000
6/20/2018	2.15% - 3.50%	9,980,000	--	--	9,980,000	360,000
3/15/2019	3.00% - 4.00%	22,985,000	--	--	22,985,000	765,000
8/27/2019	1.35% - 3.00%	8,355,000	--	--	8,355,000	--
6/11/2020	2.00% - 3.00%	9,135,000	--	705,000	8,430,000	700,000
8/20/2020	2.00% - 3.00%	30,000,000	--	--	30,000,000	--
9/22/2020	0.50% - 2.00%	9,355,000	--	--	9,355,000	--
1/22/2021	0.60% - 2.00%	5,045,000	--	1,290,000	3,755,000	1,290,000
1/22/2021	0.33% - 2.66%	8,940,000	--	500,000	8,440,000	--
11/10/2021	2.5% - 4%	--	34,905,000	--	34,905,000	--
8/15/2022	4%	--	7,530,000	--	7,530,000	--
		\$ <u>137,045,000</u>	<u>42,435,000</u>	<u>2,805,000</u>	<u>176,675,000</u>	<u>3,530,000</u>

Bond principal and interest requirements for bond issues outstanding as of August 31, 2022, are as follows:

<u>Years Ending August 31</u>	<u>Bond Requirements</u>	<u>Interest Requirements</u>	<u>Total</u>
2023	3,530,000	3,929,952	7,459,952
2024	3,675,000	3,843,924	7,518,924
2025	8,105,000	3,752,342	11,857,342
2026	4,610,000	3,527,144	8,137,144
2027	5,765,000	3,285,749	9,050,749
2028-2032	35,220,000	14,187,541	49,407,541
2033-2037	40,320,000	9,863,079	50,183,079
2038-2042	51,845,000	4,586,638	56,431,638
2043-2046	<u>23,605,000</u>	<u>47,951,232</u>	<u>71,556,232</u>
Total	\$ <u>176,675,000</u>	<u>94,927,601</u>	<u>271,602,601</u>

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Notes to Basic Financial Statements
August 31, 2022**

(5) Commitments and Contingencies

Commitments

The District has entered into multiple construction contracts for various building projects. Total construction costs under these contracts is approximately \$51,700,199, with approximately \$3,943,827 remaining to be paid as work is completed subsequent to August 31, 2022. The construction projects will be paid from proceeds of previous and future bond issues, as well as property taxes levied by the District.

The District leases certain copier and printer equipment under a lease with a term expiring in December 2026. Future minimum lease payments are as follows:

Fiscal year ending August 31,	
2023	\$ 160,412
2024	160,412
2025	160,412
2026	160,412
2027	<u>53,471</u>
Total	\$ <u>695,119</u>

Contingencies

The District is involved in litigation arising in the normal course of business. After consultation with legal counsel, management estimates these matters will be resolved without material adverse effect on the District's future financial position or results from operations.

COVID-19 Funding

The District has been awarded approximately \$975,000 in funding through the Elementary and Secondary School Emergency Relief (ESSER) Fund, as authorized under the CARES Act and the American Rescue Plan Act. The District has spent approximately \$277,000 of this award in its 2022 fiscal year.

There is considerable flexibility in determining how best to use the ESSER award, that includes funding the cost of personal protective equipment, cleaning and sanitizing materials, and activities that will support remote learning for all students. The District has approximately \$580,000 in ESSER funding that has been awarded, and remains unobligated as of August 31, 2022, and is not included in the financial statements. The District's timeframe for obligating funds awarded under ESSER extends through September 30, 2023.

Federal Awards

The District receives funds under various federal grant programs to be expended in accordance with the provisions of the grant. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material impact on the District's financial statements.

(6) Subsequent Event

In October 2022, the District closed on the purchase of land to be held and used for a future school site. The purchase price was approximately \$6,600,000 and was paid for with funds from the Special Building Fund.

**School District No. 59
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**Other Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended August 31, 2022**

	<u>Function Code</u>	<u>Budgeted (Original and Final)</u>	<u>Actual</u>
RECEIPTS:			
County treasurer - taxes	1110-1140; 3130-3134; 3180	\$ 19,475,690	20,796,210
County treasurer - fines and licenses	1911; 2110	62,000	96,833
		<u>19,537,690</u>	<u>20,893,043</u>
State aid	3110	17,429,266	17,429,266
State aid - appropriations	3100; 3120-3125; 3155; 3400; 3535-3599	1,806,000	3,208,379
Tuition and fees	1311; 1323; 1331; 1410-1411; 1423; 1431	100,000	209,688
Interest income	1510	35,000	31,797
Other	1910-1990; 2210	10,000	27,654
		<u>19,380,266</u>	<u>20,906,784</u>
Categorical receipts:			
IDEA	4512-4523	683,138	447,930
ESSA - Title I	4500-4511	87,500	87,621
Medical assistance	4708-4709	8,500	11,673
ESSA - Title II	4509	--	17,428
ESSA - Title IV	4969	--	10,000
Other Federal receipts	4524	--	86,728
Vocational education	4525	--	4,297
		<u>779,138</u>	<u>665,677</u>
Nonrevenue receipts:			
Sale of property	5300	--	43
Insurance adjustments	5301	--	10,664
Other nonrevenue receipts	5690	--	8,189
		<u>--</u>	<u>18,896</u>
Total receipts		<u>39,697,094</u>	<u>42,484,400</u>
DISBURSEMENTS:			
Instructional services	1100-1190; 1200; 2900; 3400	27,912,424	25,265,729
Support services:			
Pupils	2110-2190	2,004,469	1,776,967
Instructional staff	2210-2290	2,094,197	1,864,142
General administration	2310-2330	483,299	636,383
Building administration	2410-2490	1,940,607	2,000,225
Central services	2510-2590	495,060	476,906
Maintenance and operation of plant	2610-2670	4,834,559	5,452,305
Pupil transportation	2700	1,049,173	930,974
State categorical programs	3535-3599	206,713	194,587
Summer school	1300	--	154,857
Debt service	5000	1,300,000	2,462,631
Discretionary	9000	1,073,000	--
		<u>43,393,501</u>	<u>41,215,706</u>
Categorical disbursements:			
IDEA	6402-6412	687,487	790,802
ESSA - Title I	6200	100,884	103,593
ESSA - Title II	6310	41,797	6,009
ESSA - Title III	6925-6926	--	43
Vocational education	6700	--	2,735
ESSER II	6997	301,690	276,888
		<u>1,131,858</u>	<u>1,180,070</u>
Total disbursements		<u>44,525,359</u>	<u>42,395,776</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS		<u>(4,828,265)</u>	<u>88,624</u>
OTHER FINANCING USES - Transfers out	8000	(45,000)	(50,000)
CHANGE IN FUND BALANCE		<u>\$ (4,873,265)</u>	<u>38,624</u>
FUND BALANCE, Beginning of year			<u>11,789,534</u>
FUND BALANCE, End of year			<u>\$ 11,828,158</u>

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Other Supplementary Information
Budgetary Comparison Schedule
Special Building Fund
For the Year Ended August 31, 2022**

	<u>Function Code</u>	<u>Budgeted (Original and Final)</u>	<u>Actual</u>
RECEIPTS:			
County treasurer - taxes	1100-1140; 3130	\$ --	18,114
Interest income	1510	1,500	71,286
Other	1100; 1990	<u>500</u>	<u>5,312</u>
Total receipts		2,000	94,712
DISBURSEMENTS - Capital expenditures, remodeling, renovation and maintenance of buildings	2620; 4100-4500; 5000	<u>52,683,860</u>	<u>32,602,591</u>
DEFICIENCY OF RECEIPTS OVER DISBURSEMENTS		(52,681,860)	(32,507,879)
OTHER FINANCING SOURCES - Bond and note payable proceeds	5100; 5400	<u>41,000,000</u>	<u>44,409,904</u>
CHANGE IN FUND BALANCE		\$ <u><u>(11,681,860)</u></u>	11,902,025
FUND BALANCE, Beginning of year			<u>12,713,050</u>
FUND BALANCE, End of year			\$ <u><u>24,615,075</u></u>

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Other Supplementary Information
Budgetary Comparison Schedule
Bond Fund
For the Year Ended August 31, 2022**

	<u>Function Code</u>	<u>Budgeted (Original and Final)</u>	<u>Actual</u>
RECEIPTS:			
County treasurer - taxes	1100-1990; 3130-3180	\$ 6,324,510	6,350,891
Interest income	1510	<u>15,650</u>	<u>19,931</u>
Total receipts		6,340,160	6,370,822
DISBURSEMENTS - principal and interest payments	5000	<u>9,986,574</u>	<u>4,693,327</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS		(3,646,414)	<u>1,677,495</u>
CHANGE IN FUND BALANCE		<u>\$ (3,646,414)</u>	1,677,495
FUND BALANCE, Beginning of year			<u>6,032,579</u>
FUND BALANCE, End of year			<u>\$ 7,710,074</u>

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Other Supplementary Information
Budgetary Comparison Schedule
Qualified Capital Purpose Undertaking Fund
For the Year Ended August 31, 2022**

	<u>Function Code</u>	<u>Budgeted (Original and Final)</u>	<u>Actual</u>
RECEIPTS:			
County treasurer - taxes	1100-1990; 3130-3180	\$ 660,000	665,688
Interest income	1510	<u>500</u>	<u>220,707</u>
Total receipts		<u>660,500</u>	<u>886,395</u>
DISBURSEMENTS - Principal and interest payments	5000	<u>242,600</u>	<u>242,605</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS		<u>\$ 417,900</u>	643,790
FUND BALANCE, Beginning of year			<u>2,836,157</u>
FUND BALANCE, End of year		\$	<u><u>3,479,947</u></u>

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Other Supplementary Information
Budgetary Comparison Schedule
Employee Benefit Fund
For the Year Ended August 31, 2022**

	<u>Function Code</u>	<u>Budgeted (Original and Final)</u>	<u>Actual</u>
RECEIPTS - Interest income	5200	\$ --	959
DISBURSEMENTS - Worker's compensation	2900	<u>288,060</u>	<u>--</u>
DEFICIENCY OF RECEIPTS OVER DISBURSEMENTS		<u>(288,060)</u>	<u>959</u>
CHANGE IN FUND BALANCE		<u>\$ (288,060)</u>	959
FUND BALANCE, Beginning of year			<u>288,094</u>
FUND BALANCE, End of year			<u>\$ 289,053</u>

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Other Supplementary Information
Budgetary Comparison Schedule
Depreciation Fund
For the Year Ended August 31, 2022**

	<u>Function Code</u>	<u>Budgeted (Original and Final)</u>	<u>Actual</u>
RECEIPTS - Interest Income	5200	\$ --	9,232
DISBURSEMENTS - Capital expenditures	4300	<u>2,686,295</u>	<u>--</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS		(2,686,295)	<u>9,232</u>
CHANGE IN FUND BALANCE		<u>\$ (2,686,295)</u>	9,232
FUND BALANCE, Beginning of year			<u>2,686,937</u>
FUND BALANCE, End of year			\$ <u><u>2,696,169</u></u>

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Other Supplementary Information
Budgetary Comparison Schedule
Student Fee Fund
For the Year Ended August 31, 2022**

	<u>Function Code</u>	<u>Budgeted (Original and Final)</u>	<u>Actual</u>
RECEIPTS - Student fees	1741-1743	\$ 5,000	16,504
DISBURSEMENTS - Salaries	1300; 2190	<u>31,880</u>	<u>18,454</u>
DEFICIENCY OF RECEIPTS OVER DISBURSEMENTS		\$ <u><u>(26,880)</u></u>	(1,950)
FUND BALANCE, Beginning of year			<u>26,860</u>
FUND BALANCE, End of year			\$ <u><u>24,910</u></u>

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Other Supplementary Information
Budgetary Comparison Schedule
Activities Fund
For the Year Ended August 31, 2022**

	<u>Function Code</u>	<u>Budgeted (Original and Final)</u>	<u>Actual</u>
RECEIPTS:			
Activities	1790	\$ 995,437	736,376
Interest income	5200	<u>500</u>	<u>486</u>
Total receipts		995,937	736,862
DISBURSEMENTS - Supplies and materials	2900	<u>1,500,000</u>	<u>745,163</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS		(504,063)	(8,301)
OTHER FINANCING SOURCES - Transfers in	5200	<u>--</u>	<u>50,000</u>
CHANGE IN FUND BALANCE		\$ <u><u>(504,063)</u></u>	41,699
FUND BALANCE, Beginning of year			<u>511,071</u>
FUND BALANCE, End of year			\$ <u><u>552,770</u></u>

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Other Supplementary Information
Budgetary Comparison Schedule
School Nutrition Fund
For the Year Ended August 31, 2022**

	<u>Function Code</u>	<u>Budgeted (Original and Final)</u>	<u>Actual</u>
RECEIPTS:			
Charges for sales and services - food sales	1611; 1630	\$ 175,000	389,263
Federal subsidy	4210	1,875,000	2,553,543
State subsidy	3150	3,800	--
Interest Income	1510	200	--
Other	1410	<u>3,500</u>	<u>1,070</u>
Total receipts		<u>2,057,500</u>	<u>2,943,876</u>
DISBURSEMENTS:			
Salaries	3100	695,000	554,515
Employee benefits	3100	175,000	151,812
Purchased services	3100	75,000	53,737
Supplies and materials	3100	275,000	99,046
Food	3100	975,000	1,076,579
Capital outlay	3100	523,883	788,395
Other expenditures	3100	<u>25,000</u>	<u>8,208</u>
Total disbursements		<u>2,743,883</u>	<u>2,732,292</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS		<u>\$ (686,383)</u>	211,584
NET POSITION, Beginning of year			<u>831,116</u>
NET POSITION, End of year			<u>\$ 1,042,700</u>

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Schedule of Expenditures of Federal Awards – Modified Cash Basis
For the Year Ended August 31, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed through the Nebraska Department of Education			
Special Education Cluster (IDEA)			
Special Education - Grants to States	84.027	28-0059-000	\$ 634,665
Special Education - Preschool Grants	84.173	28-0059-000	<u>7,957</u>
Total Special Education Cluster (IDEA)			642,622
Title I, Part A	84.010	28-0059-000	103,593
Title IIA - Federal Teacher Quality Program	84.367	28-0059-000	6,009
COVID-19 - Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	28-0059-000	276,888
Career and Technical Education	84.048	28-0059-000	2,735
Title III - English Language Acquisition State Grants	84.365	28-0059-000	<u>43</u>
Total passed through the Nebraska Department of Education			<u>1,031,890</u>
Passed through Educational Service Unit #3			
Career and Technical Education - Basic Grants to States	84.048	Unknown	<u>4,297</u>
Total U.S. DEPARTMENT OF EDUCATION			<u>1,036,187</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through the Nebraska Department of Health and Human Services			
Medicaid Cluster			
Medical Assistance Program	93.778	28-0059-000	<u>11,673</u>
Total passed through the Nebraska Department of Health and Human Services			<u>11,673</u>
Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>11,673</u>
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster			
Passed through the Nebraska Department of Education			
National School Lunch Program	10.555	28-0059-000	1,951,984
COVID-19 - National School Lunch Program	10.555	28-0059-000	27,901
School Breakfast Program	10.553	28-0059-000	573,658
Passed through the Nebraska Department of Health and Human Services			
Food Commodities Received - Non Cash Award	10.555	28-0059-000	<u>124,311</u>
Total Child Nutrition Cluster			<u>2,677,854</u>
Total U.S. DEPARTMENT OF AGRICULTURE			<u>2,677,854</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through the Nebraska Emergency Management Agency			
COVID-19 - Disaster Grants - Public Assistance	97.036	4521DRNEP00002161	<u>86,728</u>
Total DEPARTMENT OF HOMELAND SECURITY			<u>86,728</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 3,812,442</u>

The accompanying notes are an integral part of this schedule.

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended August 31, 2022**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended August 31, 2022. The information in this Schedule is presented in accordance with the requirements for Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures of federal awards for the Child Nutrition Cluster and Medical Assistance Program are not separately identifiable in the accounting records of the District. These programs are jointly funded with District monies and are not required to be accumulated in the accounting records by funding source. For schedule purposes, the amount of federal expenditures shown is equal to the amount of federal funds received for the above mentioned awards.

Note 3. Pass Through Awards

The District receives certain federal awards in the form of pass-through awards from the State of Nebraska. Such amounts received as pass-through awards are specifically identified on the Schedule of Expenditures of Federal Awards. Pass-through entity identifying numbers are presented where available. No federal financial assistance has been provided to a subrecipient.

Note 4. Indirect Cost Rate

The District has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.



Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To the Board of Education
School District No. 59
Bennington Public Schools
Douglas County, Nebraska:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash-basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of School District No. 59, Bennington Public Schools, Douglas County, Nebraska (the District) as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 3, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 and 2022-002 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2022-003.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Omaha, Nebraska,
November 3, 2022.



Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

The Board of Education
School District No. 59
Bennington Public Schools
Douglas County, Nebraska:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited School District No. 59, Bennington Public Schools, Douglas County, Nebraska's (the District), compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2022. The District's major federal programs are identified in the summary of independent auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Eide Sallee LLP

Omaha, Nebraska,
November 3, 2022.

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Schedule of Findings and Questioned Costs
For the Year Ended August 31, 2022**

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with the modified cash basis of accounting: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes _____ x No
- Significant deficiency(ies) identified? _____ x Yes _____ None Reported

Noncompliance material to financial statements noted? _____ Yes _____ x No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? _____ Yes _____ x No
- Significant deficiency(ies) identified? _____ Yes _____ x None Reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes _____ x No

Identification of major federal programs:

Federal Financial Assistance Listing Number(s)	Name of Federal Program or Cluster
10.555	Child Nutrition Cluster
10.555	National School Lunch Program
10.555	COVID-19 National School Lunch Program
10.553	Food Commodities Received
10.553	School Breakfast Program
84.425D	COVID-19 Elementary and Secondary School Emergency Relief Fund (ESSER)

Dollar threshold used to distinguish between type A and type B programs _____ \$750,000 _____

Auditee qualified as low-risk auditee? _____ Yes _____ x No

II: FINANCIAL STATEMENT FINDINGS

Item 2022-001

Significant Deficiency

<i>Criteria:</i>	One important aspect of internal control over financial reporting is segregation of duties among employees to prevent an individual employee the ability to circumvent the system of internal control.
<i>Condition:</i>	A lack of segregation of duties exists in the District's system of internal control.
<i>Cause:</i>	Due to the limited number of administrative personnel, a lack of segregation of duties exists in the District's system of internal control.
<i>Effect:</i>	Financial transactions of the District are exposed to a lack of segregation of duties, which increases risks of fraud and defalcation.
<i>Recommendation:</i>	The District should review and evaluate its internal control policies, procedures, and job assignments to ensure an adequate internal control structure.
<i>Views of Responsible Officials:</i>	Management acknowledges that due a limited number of administrative personnel, a lack of segregation of duties exists in the District's system of internal control. Management plans to review its internal control policies, procedures and job assignments to ensure an adequate internal control structure exists.

Item 2022-002

Significant Deficiency

<i>Criteria:</i>	The District's auditor cannot be part of the District's system of internal control over financial reporting.
<i>Condition:</i>	The auditor provided guidance and assistance to management in the preparation of the financial statements and notes to the financial statements.
<i>Cause:</i>	Drafting financial statements and notes to the financial statements of the District is a complex undertaking.
<i>Effect:</i>	Should the auditor have not provided guidance and assistance to management in preparation of the financial statements and notes to the financial statements, it is possible that errors could have occurred.
<i>Recommendation:</i>	The District should review and evaluate its internal control policies, procedures, and job assignments to ensure an adequate internal control structure.
<i>Views of Responsible Officials:</i>	Management acknowledges that due to the complexities in drafting financial statements and notes to the financial statements, assistance from the auditor was requested in order to ensure accurate financial reporting and footnote disclosures were prepared. Management reviews the financial statements and footnote drafts and agrees them to the District's underlying supporting documentation and approves the draft financial statements and footnotes prior to finalization of the audit process.

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Schedule of Findings and Questioned Costs
For the Year Ended August 31, 2022**

Item 2022-003

Instances of Noncompliance

<i>Criteria:</i>	State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to adopt. The amounts that may be budgeted for specific funds are subject to various expenditures and/or tax levy limitations. Total fund expenditures may not exceed total appropriations at the fund level.
<i>Condition:</i>	Expenditures for the year ended August 31, 2022 exceeded the amounts budgeted in the Qualified Capital Purpose Undertaking Fund.
<i>Cause:</i>	Certain debt principal and interest costs exceeded budgeted expenditures.
<i>Effect:</i>	The District incurred higher than budgeted expenditures for principal and interest payments.
<i>Recommendation:</i>	We recommend the District amend future Fund budgets in accordance with the Nebraska Budget Act when it becomes known that actual expenditures will exceed the originally adopted budget.
<i>Views of Responsible Officials:</i>	The District will incorporate procedures to ensure a budget amendment is prepared for any future refinancing of debt to ensure actual expenditures do not exceed amounts budgeted in the Qualified Capital Purpose Undertaking Fund.

BENNINGTON PUBLIC SCHOOLS

The mission of the Bennington Public Schools is to provide educational opportunities in a safe, caring environment that will prepare all students to meet the challenges of the future.

Dr. Terry Haack - Superintendent

11620 N 156th Street Bennington, NE 68007

P: (402) 238-3044 F: (402) 238-2185 www.benningtonschools.org

School District No. 59

Bennington Public Schools, Douglas County, Nebraska

Corrective Action Plan

For the Year Ended August 31, 2022

Finding No. 2022-001

Criteria: One important aspect of internal control over financial reporting is segregation of duties among employees to prevent an individual employee the ability to circumvent the system of internal control.

Condition: A lack of segregation of duties exists in the district's system of internal control.

Planned Corrective Action: Management will continue to review its internal control policies, procedures and job assignments to ensure an adequate internal control structure exists. It is likely that even after this review of policies, procedures and job assignments that imperfect segregation of duties is likely to exist, due to the limited number of administrative personnel.

Finding No. 2022-002

Criteria: The District's auditor cannot be part of the District's system of internal control over financial reporting.

Condition: The auditor provided guidance and assistance to management in the preparation of the financial statements and notes to the financial statements.

Planned Corrective Action: Management will continue to review and approve financial statement and footnote drafts provided by the auditor, and continue reconciling the information to the District's underlying records. Management will also continue attending applicable training and education events to further develop financial reporting competencies.

Administration:

Dr. Terry Haack, Superintendent

Dr. Denise Hoge, Asst. Superintendent

Mrs. Whitney Fagan, Director of Student Services

Dr. Shannon Thoendel, Asst. Director of CIA

Board of Education:

Mark Byars, Valerie Calderon, Tim Drees, Heather Goertz, Kara Neuverth, Allyson Slobotski

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School District No. 59

Bennington Public Schools, Douglas County, Nebraska

Corrective Action Plan

For the Year Ended August 31, 2022

Finding No. 2022-003

Criteria:	State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to adopt. The amounts that may be budgeted for specific funds are subject to various expenditures and/or tax levy limitations. Total fund expenditures may not exceed total appropriations at the fund level.
Condition:	Expenditures for the year ended August 31, 2022 exceeded the amounts budgeted in the Qualified Capital Purpose Undertaking Fund.
Planned Corrective Action:	Management will review its policies and procedures related to the budgeting process to ensure that budget amendments are filed appropriately and timely as necessary to ensure that actual expenditures do not exceed budgeted amounts.

Respectfully submitted by:

Dr. Terry Haack
Superintendent
School District No. 59
Bennington Public Schools, Douglas County, Nebraska

Administration:

Dr. Terry Haack, Superintendent
Dr. Denise Hoge, Asst. Superintendent
Mrs. Whitney Fagan, Director of Student Services
Dr. Shannon Thoendel, Asst. Director of CIA

Board of Education:

Mark Byars, Valerie Calderon, Tim Drees, Heather Goertz, Kara Neuverth, Allyson Slobotski

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**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

Summary Schedule of Prior Audit Findings For the Year Ended August 31, 2022

Finding No. 2021-001

Condition: A lack of segregation of duties exists in the district's system of internal control.

Previous Response for Finding

Management will continue to review its internal control policies, procedures and job assignments to ensure an adequate internal control structure exists. It is likely that even after this review of policies, procedures and job assignments that imperfect segregation of duties is likely to exist, due to the limited number of administrative personnel.

Corrective Action:

Management reviewed its internal control policies, procedures and job assignments during 2022. Due to growth in the size of the student population of the District, certain new administrative roles were created in the current year which improved segregation of duties in certain areas, however these new administrative roles did not completely alleviate the lack of segregation of duties. Management believes the current design of its internal control policies and procedures, coupled with oversight from the Board of Education, is appropriate for an organization of the size and complexity of the District.

Status:

Finding not cleared, see Finding 2022-001.

Administration:

Dr. Terry Haack, Superintendent
Dr. Denise Hoge, Asst. Superintendent
Mrs. Whitney Fagan, Director of Student Services
Dr. Shannon Thoendel, Asst. Director of CIA

Board of Education:

Mark Byars, Valerie Calderon, Tim Drees, Heather Goertz, Kara Neuverth, Allyson Slobotski



Independent Auditor's Report on the Supplementary Information

The Board of Education
Douglas County School District No. 59
Bennington, Nebraska:

We have audited the modified-cash basis financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of School District No. 59, Bennington Public Schools (the "District"), as of and for the year ended August 31, 2022, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 3, 2022, which contained an unmodified opinion on those basic financial statements. Our audit was performed for the purpose of forming an opinion on the basic financial statements as a whole.

The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The supplementary information submitted herewith is as follows:

1. Schedule of Classification of Payrolls by NCCI Codes and Payrolls in Total.

Eide Bailly LLP

Omaha, Nebraska,
November 3, 2022.

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Schedule of Classification of Payrolls by NCCI Codes and Payrolls in Total and Note to Schedule
For the Year Ended August 31, 2022**

<u>Class</u>	<u>Code</u>	<u>Total Payroll</u>
8868	Professional employees, teachers, administrators, aides, and clerical	\$ 21,278,612
9101	Custodians, cooks, and all other employees	1,186,131
7380	Bus drivers	<u>304,214</u>
	Total payroll subject to Workers' Compensation	\$ <u><u>22,768,957</u></u>

Note to Schedule

Basis of Presentation - The Schedule of Classification of Payrolls by NCCI Codes and Payrolls in Total (the Schedule) has been prepared for the purpose of complying with the interlocal agreement with the Nebraska Association of School Boards Workers' Compensation Pool and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. Payroll information is presented in the Schedule based on gross wages paid on a cash basis, as permitted by Nebraska Department of Education regulations.

**School District No. 59
Bennington Public Schools,
Douglas County, Nebraska
Omaha, Nebraska**

Report to the Board of Education

**As of and for the Year Ended
August 31, 2022**

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

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To the Board of Education of
School District No. 59
Bennington Public Schools
Omaha, Nebraska:

Dear Board of Education:

We are pleased to present this report related to our audit of the financial statements of School District No. 59, Bennington Public Schools, Douglas County, Nebraska (the District), as of and for the year ended August 31, 2022. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Education and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Omaha, Nebraska,
November 3, 2022.

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Required Communications
As of and for the Year Ended August 31, 2022**

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities With Regard to the Financial Statement Audit

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our arrangement letter dated May 24, 2022. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated May 24, 2022 regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

As a result of our audit procedures, we noted the addition of a risk related to our involvement in the financial statement preparation process, in addition to the significant risks identified to you in our initial letter.

Accounting Policies and Practices

Preferability of Accounting Policies and Practices

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. Management has selected to report under the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The use of the modified cash basis of accounting is permissible under Rule 1 of the Nebraska Department of Education for school districts. In our view, in such circumstances, management has selected the preferable accounting practice.

Adoption of, or Change in, Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.

Significant Accounting Policies

We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant or Unusual Transactions

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Management's Judgments and Accounting Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts and disclosure at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Required Communications
As of and for the Year Ended August 31, 2022**

Audit Adjustments and Uncorrected Misstatements

There were three audit adjustments, including one provided by management, identified during audit procedures. These entries are summarized in the accompanying Summary of Recorded Audit Adjustments.

There was one uncorrected misstatement identified related to the lack of inclusion of the Bennington Public Schools Foundation as a component unit of the District. This item was discussed with management, and the correction to include the Bennington Public Schools Foundation as a component unit was not made to the District's financial statements.

Departure From the Auditor's Standard Report

The District prepares its financial statements on the modified cash basis of accounting as allowed by the Nebraska Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America. In regards to this, we will include an emphasis of matter paragraph in the auditors report. Below is a draft of the paragraph to be included in the auditor's report.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. In light of this matter, we will include an other matter paragraph in the auditor's report. Below is a draft of the paragraph to be included in the auditor's report.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The budgetary comparison schedules on pages 21 through 29, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, on pages 30 through 31 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying budgetary comparison schedules and schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the management's discussion and analysis, budgetary comparison schedules and schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Observations About the Audit Process

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultation with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Required Communications
As of and for the Year Ended August 31, 2022**

Significant Issues Discussed with Management

No significant issues arising from the audit were discussed or were the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Difficult or Contentious Matters that Required Consultation

We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.

Letter Communicating Internal Control Related Matters

We have separately communicated the deficiencies in internal control over financial reporting identified during our audit of the financial statements. Please refer to the internal control related matters letter attached as Exhibit A.

Certain Written Communications between Management and Eide Bailly LLP

Copies of significant written communications between our firm and management of the District, including the representation letter provided to us by management, are attached as Exhibit B.

Quality Review

A copy of our most recent quality review is attached to this correspondence.

**School District No. 59
Bennington Public Schools, Douglas County, Nebraska**

**Summary of Recorded Audit Adjustments
As of and for the Year Ended August 31, 2022**

Number	Date	Name	Account No	Debit	Credit
1	8/31/2022	Public Power District Sales Tax	01 1120 GF01		41,835.00
1	8/31/2022	Motor Vehicle Taxes	01 1125 GF01		2,418,250.00
1	8/31/2022	Penalties and Interest on Taxes	01 1140 GF01		52,387.00
1	8/31/2022	County Fines and License Fees	01 2110 GF01		96,833.00
1	8/31/2022	State Tax Appropriations	01 3100 GF01		1,216,270.00
1	8/31/2022	TAXES	04 1100 CPF01	3,136.00	
1	8/31/2022	Public Power District Sales Tax	04 1120 CPF01		3.00
1	8/31/2022	Penalties and Interest on Taxes	04 1140 CPF01		17.00
1	8/31/2022	State Tax Appropriations	04 3100 CPF01		1,161.00
1	8/31/2022	TAXES	06 1100 GF01	5,905,778.00	
1	8/31/2022	Public Power District Sales Tax	15 1120 SRF01		1,418.00
1	8/31/2022	Penalties and Interest on Taxes	15 1140 SRF01		680.00
1	8/31/2022	State Tax Appropriations	15 3100 SRF01		41,264.00
1	8/31/2022	TAXES	16 1100 SRF01	129,496.00	
1	8/31/2022	Local Property Taxes	25 1100 DSF01	1,077,032.00	
1	8/31/2022	Public Power District Sales Tax	25 1120 DSF01		808.00
1	8/31/2022	Penalties and Interest on Taxes	25 1140 DSF01		5,934.00
1	8/31/2022	State Tax Appropriations	25 3100 DSF01		394,088.00
1	8/31/2022	Cash at County Treasurers	01-0-TREAS GF01		2,080,203.00
1	8/31/2022	Cash at County Treasurers	04-0-TREAS CPF01		1,955.00
1	8/31/2022	Cash at County Treasurers	15-0-TREAS SRF01		86,134.00
1	8/31/2022	Cash at County Treasurers	25-0-TREAS DSF01		676,202.00
		To record cash held at county at year-end.			
2	8/31/2022	Issuance of Bonds	14 5100 CPF01	1,660,406.00	
2	8/31/2022	Premium Proceeds from Debt Issuance	14 5120 CPF01		1,974,904.00
2	8/31/2022	Bond Issuance and Other Debt-Related Costs	14 5000 833 CPF01	314,498.00	
		To properly record underwriting costs and premium proceeds			
CJE 2	8/31/2022	ACCOUNTS PAYABLE	01 431 GF01	277.00	
CJE 2	8/31/2022	REG INSTR - HEALTH BEN TEACHERS BE	01 1100 281 002 GF01		277.00
		To remove payable balance at year-end			

Quality Review
As of and for the Year Ended August 31, 2022



Report on the Firm's System of Quality Control

January 20, 2021

To the Partners of Eide Bailly LLP and the
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, an audit of a broker dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Cherry Bekaert LLP". The signature is written in a cursive, flowing style.

Cherry Bekaert LLP

**Letter Communicating Internal Control Related Matters
As of and for the Year Ended August 31, 2022**

Internal Control Related Matters Letter

November 3, 2022

To the Board of Education of
School District No. 59
Bennington Public Schools
Douglas County, Nebraska:

In planning and performing our audit of the financial statements of School District No. 59, Bennington Public Schools, Douglas County, Nebraska (the District) as of and for the year ended August 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the District's internal control to be significant deficiencies:

Segregation of Duties Over Financial Reporting

One important aspect of internal control over financial reporting is segregation of duties among employees to prevent an individual employee the ability to circumvent the system of internal control. In reviewing the financial reporting preparation process and controls, due to a limited number of administrative personnel, a lack of segregation of duties exists. In order to have proper segregation of duties, ideally, the following four items should be performed by separate individuals:

- *Authorization* – the process of reviewing and approving transactions.
- *Custody* – having access to or control over any physical asset (cash, checks, equipment, supplies, or materials) and intangible assets such as computer systems and data.
- *Recordkeeping* – the process of creating and maintaining departmental records (e.g. revenues, expenditures, etc.). These may be manual records or records maintained in automated computer systems.
- *Reconciliation* – verifying the processing or recording of transactions to ensure that all transactions are valid, properly authorized, and properly recorded on a timely basis. This includes following-up on any differences or discrepancies identified.

Proper segregation of duties ensures an adequate internal control structure and, without this segregation, a greater risk of fraud and defalcation may exist. While we realize that it is not always economically feasible to employ additional personnel for the purpose of greater segregation of duties, we recommend management continue to review internal control policies and procedures and job assignments to ensure an adequate internal control structure.

Financial Statement Preparation

Most of the organizations we serve ask for our assistance as it relates to the preparation of the annual audit report, which includes the financial statements and notes to the financial statements. Audit standards emphasize that our Firm cannot be part of the system of internal control over financial reporting.

As a result of these audit standards, we are required to indicate to those charged with governance that we provided guidance to management in its preparation of the notes to the financial statements. We have provided such guidance to the Company, as well as other clients, due to the high degree of technical expertise that is required to keep up with all of the accounting standards, including those that are issued on an annual basis.

The following are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving the District's policies and procedures:

COVID-19 Funding

The District has been awarded approximately \$975,000 in funding through the Elementary and Secondary School Emergency Relief (ESSER) Fund, as authorized under the CARES Act and the American Rescue Plan Act. The District has spent approximately \$105,000 of this award in its 2022 fiscal year. The District's timeframe for obligating funds awarded under ESSER extends through September 30, 2022

There is considerable flexibility in determining how best to use the ESSER award, that includes funding the cost of personal protective equipment, cleaning and sanitizing materials, and activities that will support remote learning for all students. We recommend management continue to monitor the Department of Education, Office of Elementary and Secondary Education website for resources governing the user of the ESSER award, including changes to ESSER Frequently Asked Questions to ensure the award is obligated for allowable costs and used within the specified timeframe.

This communication is intended solely for the information and use of the Board of Education, management and others within the organization and the Nebraska Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate serving the District, and would be happy to assist you in addressing and implementing any of the suggestions in this letter.

Sincerely,

EIDE BAILLY LLP



Justin M. Hope

**Management Representation Letter
As of and for the Year Ended August 31, 2022**

Representation Letter

Management Representation Letter
As of and for the Year Ended August 31, 2022

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BENNINGTON PUBLIC SCHOOLS

The mission of the Bennington Public Schools is to provide educational opportunities in a safe, caring environment that will prepare all students to meet the challenges of the future.

Dr. Terry Haack - Superintendent
11620 N 156th Street Bennington, NE 68007
P: (402) 238-3044 F: (402) 238-2185 www.benningtonschools.org

November 3, 2022

Eide Bailly, LLP
18081 Burt Street, Suite 200
Omaha, NE 68022

This representation letter is provided in connection with your audit of the basic financial statements of Bennington Public Schools (the District) as of and for the year ended August 31, 2022 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting described in Note 1 to the financial statements, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

We confirm, to the best of our knowledge and belief, that as of November 3, 2022:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated May 24, 2022, for the preparation and fair presentation of the financial statements referred to above in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. The methods, data, and, significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting. Types of related party transactions engaged in by the District include:
 - a. Those with the primary government having accountability for the District.
 - b. Those with component units for which the District is accountable.

Administration:

Dr. Terry Haack, Superintendent
Dr. Denise Hoge, Asst. Superintendent
Mrs. Whitney Fagan, Director of Student Services
Dr. Shannon Thoendel, Asst. Director of CIA

Board of Education:

Mark Byars, Valerie Calderon, Tim Dreesen,
Heather Goertz, Kara Neuverth, Allyson Slobotski

**Management Representation Letter
As of and for the Year Ended August 31, 2022**

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Eide Bailly, LLP
November 3, 2022
Page 2

- c. Those with other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
- d. Interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees.
6. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
7. All events subsequent to the date of the financial statements, and for which the modified cash basis of accounting requires adjustment or disclosure, have been adjusted or disclosed.
8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with the modified cash basis of accounting.
9. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
10. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance.
11. As of and for the year ended August 31, 2022, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate to the opinion units of the basic financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

There was one uncorrected misstatement identified related to the lack of inclusion of the Bennington Public Schools Foundation as a component unit of the District.

Information Provided

12. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. All transactions have been recorded in the accounting records and are reflected in the basic financial statements.

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14. We have disclosed to you the results of our assessment of risk that the basic financial statements may be materially misstated as a result of fraud.
15. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.
16. We have no knowledge of allegations of fraud or suspected fraud affecting the District's basic financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the basic financial statements.
17. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's basic financial statements received in communications from employees, former employees, analysts, regulators, short sellers or others.
18. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
19. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
20. We have disclosed to you the identity of all of the District's related parties and all the related-party relationships and transactions of which we are aware.
21. We have informed you of all significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the District's ability to record, process, summarize and report financial data.
22. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
23. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Compliance Considerations

In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm that management:

24. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
25. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.

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26. Has identified and disclosed to the auditor all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
27. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
28. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
29. Has taken timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements that the auditor reports.
30. Has a process to track the status of audit findings and recommendations.
31. Has identified for the auditor previous audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.
32. Has identified for the auditor any investigations or legal proceedings that have been initiated with respect to the period under audit.
33. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
34. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm:

35. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
36. Management is responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of its federal programs.
37. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.
38. Management is responsible for the preparation of the schedule of expenditures of federal awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for

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- such changes has been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.
39. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
 40. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
 41. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
 42. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was not such noncompliance.
 43. Management believes that the auditee has complied with the direct and material compliance requirements (except for noncompliance it has disclosed to the auditor).
 44. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
 45. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
 46. Management has disclosed to the auditor any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
 47. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
 48. Management is responsible for taking corrective action on audit findings of the compliance audit and has developed a corrective action plan that meets the requirements of the Uniform Guidance.
 49. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
 50. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
 51. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.

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52. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
53. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
54. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
55. If applicable, management has monitored subrecipients to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
56. If applicable, management has issued management decisions for audit findings that relate to federal awards it makes to subrecipients and that such management decisions are issued within six months of acceptance of the audit report by the FAC. Additionally, management has followed up to ensure that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
57. If applicable, management has considered the results of subrecipient monitoring and audits and has made any necessary adjustments to the auditee's own books and records.
58. Management has charged costs to federal awards in accordance with applicable cost principles.
59. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.
60. The reporting package does not contain protected personally identifiable information.
61. Management has accurately completed the appropriate sections of the data collection form.
62. If applicable, management has disclosed all contracts or other agreements with service organizations.
63. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Supplementary Information

64. With respect to supplementary information presented in relation to the basic financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

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- d. When supplementary information is not presented with the audited basic financial statements, we will make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

Bennington Public Schools

DocuSigned by:

2805332FF542498
Dr. Terry Haack,
Superintendent

DocuSigned by:

88D771EBA8434A2
Lynne Lurvey,
Coordinator of Business Services



BENNINGTON PUBLIC SCHOOLS

Independent Auditor's Presentation to the Board of Education
November 14, 2022

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REQUIRED COMMUNICATIONS

AU-C 260 - *The Auditor's Communication with Those Charged with Governance*

- Auditor's responsibility
- Audit team
- Accounting policies and practices
- Management judgments and accounting estimates
- Audit adjustments
 - 3, including one provided by management
- Uncorrected misstatements

Draft For Discussion Purposes Only

2

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REQUIRED COMMUNICATIONS

AU-C 260 - *The Auditor's Communication with Those Charged with Governance*

- No -
 - Disagreements with management
 - Difficulties encountered in performing the audit
 - Significant issues discussed

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REQUIRED COMMUNICATIONS

AU-C 265 - *Communicating Internal Control Related Matters*

- Segregation of duties over financial reporting
- Financial statement preparation

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FINANCIAL STATEMENTS

- Independent Auditor's Report
 - Modified cash-basis as allowed by NE Dept of Education
 - Auditing standards generally accepted in USA
 - Government Auditing Standards, issued by the Comptroller General of the United States
 - Unmodified opinions – best result
 - Reference to additional report in accordance with Government Auditing Standards

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FINANCIAL STATEMENTS

- Government wide statements
- Fund financial statements
- Footnotes
- Supplementary information
 - Budgetary comparison schedules
 - Schedule of Expenditures of Federal Awards

Draft For Discussion Purposes Only

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ADDITIONAL REPORTING

- Report on internal control and compliance required by Government Auditing Standards
 - Internal controls – segregation of duties and financial statement prep
 - Compliance – exceeded budget for QCP fund
- Report on compliance and internal control over compliance required by Uniform Guidance (federal awards)
 - No findings

Draft For Discussion Purposes Only

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THANK YOU



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