

Board of Education Regular Meeting  
\*RESCHEDULED from Nov 21\*\*  
Tuesday, November 29, 2022 7:00 PM  
District Office  
508 Jefferson Ave.  
Morrill, NE 69358

I. CALL TO ORDER FOR REGULAR MEETING

I.1. Pledge to the Flag

I.2. Roll Call

I.3. Notification of Open Meetings Law Posting

I.4. Recognition of Recording

II. CONSIDER CONSENT AGENDA

II.1. Approval of Agenda for November 29, 2022.

II.2. Approval of minutes from October 17, 2022 meeting.

II.3. Claims Payable

II.4. Business Manager's and Financial Reports

II.4.a. Approval of loan / transfer of \$25,000 from the General Fund to the Cafeteria Fund to cover the shortfall if needed due to delay in NDE reimbursements.

II.4.b. Working Monthly Budget

II.4.c. Monthly Budget of Receipts

II.4.d. Activity Accounts

II.4.e. County Treasurer's Report

III. REPORTS

III.1. Curriculum/Amer.Civics: Lisa Kaufman, Shaun Hess, Bill Watson

- III.2. Facilities/Transportation: Art Steiner, Shaun Hess, Bill Watson
- III.3. Finance/Negotiations: Dave Sherrod, Shaun Hess, Art Frerichs
- III.4. Safety Committee: Art Frerichs, Art Steiner
- III.5. Morrill School's Foundation: Bill Watson, Lisa Kaufman, Art Frerichs
- III.6. Student Council Report
- III.7. Virtual CIO Report
- III.8. Activity Director's Report
- III.9. Early Childhood Principal's Report
- III.10. Elementary Principal's Report
- III.11. Secondary Principal's Report
- III.12. Superintendent's Report
- IV. RECOGNITION OF VISITORS
- V. OLD BUSINESS
- VI. NEW BUSINESS
  - VI.1. 2021-2022 Audit Report from Rauner and Associates.
  - VI.2. First reading and review for adoption, 2000 Policies from KSB.
  - VI.3. Update and possible action on negotiations.
  - VI.4. Consider / possibly approve an agreement with NASB for strategic planning.
  - VI.5. Consider / possibly approve a quote for additional safety lighting for the Early Childhood Center parking lot.
  - VI.6. Consider / possibly approve leasing an activities bus from Coach Master's.
  - VI.7. Consider / possibly approve purchase of 50 Chromebooks at a cost of \$17,950.

VI.8. Consider / possibly approve declaring for sale or disposal any technology equipment that has been in storage for two or more years.

VI.9. Review facilities plan documents.

VII. Next Regular Meeting Date - December 19, 2022.

VIII. ADJOURNMENT

**Checking Account ID: 09**

**Check Type: Check**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
1074	11/15/2022				BOKFINANC	BOK Financial Corporate Trust	83,290.64
Check Type Total:			Check			Void Total: 0.00	Total without Voids: 83,290.64
Checking Account Total:		09				Void Total: 0.00	Total without Voids: 83,290.64

**Checking Account ID: 1**

**Check Type: Automatic Payment**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
52020429	11/08/2022				VANCO	VANCO	23.95
Check Type Total:			Automatic Payment			Void Total: 0.00	Total without Voids: 23.95

**Checking Account ID: 1**

**Check Type: Check**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
42720	11/18/2022				ASCENTRAL	AS CENTRAL SERVICES -- ST OFNEBRASKA	238.13
42721	11/18/2022				BLACKHILLS	Black Hills Energy	978.13
42722	11/18/2022				CENTELEM	CENTURYLINK (ELEM)	197.88
42723	11/18/2022				CENTHIGH	CENTURYLINK (JR&SR HIGH)	587.89
42724	11/18/2022				CONNPOIN	CONNECTING POINT	520.00
42725	11/18/2022				EREMOTHEL	ERH Technology Solutions	5,530.00
42726	11/18/2022				GREAMER	GREATAMERICA FINANCIAL SVCS.	800.00
42727	11/18/2022				IDEALLINE	IDEAL LINEN SUPPLY	398.72
42728	11/18/2022				MATHESONTR	Matheson Tri-Gas	23.00
42729	11/18/2022				MOBIUSES	MOBIUS COMMUNICATIONS COMPANY	32.20
42730	11/18/2022				MORRHARD	MORRILL HARDWARE & BUILDING SUPPLIES	1,009.70
42731	11/18/2022				MORRSUPP	MORRILL SUPPLY	786.44
42732	11/18/2022				VILLMORR	VILLAGE OF MORRILL	13,115.00
42733	11/18/2022				WESTCO	WESTCO COOPERATIVE COMPANY	3,823.74
42734	11/18/2022				WEX	WEX BANK	4,090.73
42735	11/18/2022				247PLUMBIN	24/7 Plumbing	265.39
42736	11/18/2022				AMAZON	Amazon Capital Services	1,087.49
42737	11/18/2022				AMERICANR1	American Reading Company	6,800.00
42738	11/18/2022				APERTUREED	Aperture Education	3,940.00
42739	11/18/2022				APPETGYINC	Appetgy, Inc.	5,739.00
42740	11/18/2022				ASCENTRAL	AS CENTRAL SERVICES -- ST OFNEBRASKA	216.77
42741	11/18/2022				AUSTINVENT	Austin Ventures & Investments	1,378.30
42742	11/18/2022				BLUFSANI	Bluffs Facility Solutions	1,967.60
42743	11/18/2022				BOARDERSIN	Boarders Inn & Suites	327.00
42744	11/18/2022				CDWG	CDW GOVERNMENT INC	569.31
42745	11/18/2022				CROSSROADS	Crossroads Music	55.00
42746	11/18/2022				DAYSINN	DAYS INN KEARNEY	1,481.00
42747	11/18/2022				DEMCO	DEMCO	431.30
42748	11/18/2022				DICKBLIC	DICK BLICK	27.50
42749	11/18/2022				DOLLGENE	DOLLAR GENERAL REGIONS 410526	56.40
42750	11/18/2022				ESU13	EDUCATIONAL SERVICE UNIT #13	23,588.18
42751	11/18/2022		X	11/18/2022	EDWARDS	Sunny Edwards	357.50
42752	11/18/2022				EREMOTHEL	ERH Technology Solutions	1,830.27
42753	11/18/2022				ESU1	ESU #1	20.00
42754	11/18/2022				FLOYSALE	FLOYD'S TRUCK CENTER	3,383.70
42755	11/18/2022				GARDNER	Jeremiah Gardner	193.15
42756	11/18/2022				GAYLORDROC	Gaylord Rockies Resort & Convention Center	886.43
42757	11/18/2022				ACCOBRANDS	General Binding Corporation	1,922.50
42758	11/18/2022				HEALTHYCHO	Healthy Choices Counseling	270.00
42759	11/18/2022				HORSCREE	HORSE CREEK TIRE INC.	626.21
42760	11/18/2022				HULLGLAS	HULLINGER GLASS & LOCKS	397.50
42761	11/18/2022				INLATRUC	INLAND TRUCK PARTS & SERVICE	290.40
42762	11/18/2022				JJFLOORS	JJPratt Enterprises, LLC	135.00
42763	11/18/2022				JUNIORLIBR	Junior Library Guild	3,935.24
42764	11/18/2022				JWPEPPSO	JW PEPPER & SON, INC	169.74
42765	11/18/2022				KAUFMANGLA	Kaufman Glass	240.00
42766	11/18/2022				KESSLER	Ashley Kessler	357.50

**Checking Account ID: 1**

**Check Type: Check**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
42767	11/18/2022				KSBSCHOOLL	KSB School Law	2,398.50
42768	11/18/2022				RAMSE	The Lampo Group LLC	1,477.16
42769	11/18/2022				LANGUAGEDY	Language Dynamics	319.58
42770	11/18/2022				MC	MASTER CARD	7,162.84
42771	11/18/2022				MATHESONTR	Matheson Tri-Gas	2,131.33
42772	11/18/2022				MENARDS	Menards	1,112.16
42773	11/18/2022				MORRACTI	MPS -- ACTIVITIES FUND	928.72
42774	11/18/2022				MPSCAFETER	MPS---Cafeteria	1,401.26
42775	11/18/2022				NAPA	NAPA	14.59
42776	11/18/2022				NASSP	NASSP	845.00
42777	11/18/2022				NATIONALCO	National Council for Mental Wellbeing	2,200.00
42778	11/18/2022				NCA	Nebraska Coaches Association	100.00
42779	11/18/2022				NCSA	NEBRASKA COUNCIL OF SCHOOL ADMINISTRATOR	735.00
42780	11/18/2022				NEBRAFFAA	NEBRASKA FFA ASSOCIATION	30.00
42781	11/18/2022				NEBRASKAPR	Nebraska Printworks LLC	193.09
42782	11/18/2022				NWEA	NWEA	437.50
42783	11/18/2022				ONESOURCE	ONE SOURCE - THE BACKGROUND CHECK COMPAN	23.00
42784	11/18/2022				PATSCREA	PAT'S CREATIVE	142.99
42785	11/18/2022				QUALITYKEA	Quality Inn	1,093.50
42786	11/18/2022				RITZVIRG	Virgil Ritz	7.15
42787	11/18/2022				SCHOL	SCHOLASTIC INC	122.56
42788	11/18/2022				SIMMONS	SIMMONS OLSEN LAW FIRM PC	160.00
42789	11/18/2022				SPICSPAN	SPIC AND SPAN CLEANERS	529.90
42790	11/18/2022				TIMEMANAGE	Time Management Systems, Inc	250.00
42791	11/18/2022				TWINCITY	TWIN CITY ROOFING & SHEET METAL, INC	241.80
42792	11/18/2022				UNIVERSALA	Universal Athletic, LLC	7,750.30
42793	11/18/2022				VALLEYOUT	Valley Youth Connections	855.00
42794	11/18/2022				WESTERNNEB	Troy L. Unzicker	125.00
42795	11/18/2022				WNCC	WESTERN NEBRASKA COMMUNITY COLLEGE	2,235.12
42796	11/18/2022				WESTERNNE2	Western Nebraska Papers	385.67
42797	11/18/2022				WINSUPPLY	Winsupply	956.00
42798	11/18/2022				WPCI	WPCI - INCORP.	150.00
42799	11/18/2022				WYLIE	Becky Jo Wylie	293.75
Check Type Total:			Check		Void Total:	357.50	Total without Voids: 131,527.91
Checking Account Total:		1			Void Total:	357.50	Total without Voids: 131,551.86

**Checking Account ID: 5**

**Check Type: Check**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
8123	11/01/2022				ANABOWLIN	Adriana Bowlin	120.00
8124	11/01/2022				OTTAPRIL	April Ott	106.27
8125	11/01/2022				COLEAMBER	Amber Cole	210.00
8126	11/01/2022				FIREHOUSE	The Firehouse	800.00
8127	11/01/2022				JOHNSON2	Mark Johnson	80.00
8128	11/01/2022				JOHNSON3	Micheal Johnson	80.00
8129	11/01/2022				KOHEL2	DJ Kohel	20.00
8130	11/01/2022				MIKEHOOD	Mike Hood	240.00
8131	11/01/2022				SCHULER	Tony Schuler	100.00
8132	11/04/2022				CASHWA	CASH-WA DISTRIBUTING	193.22
8133	11/04/2022				CSCCONF	CSC Conferencing	89.55
8134	11/04/2022				OREGONTTP	Oregon Trail Trading Post	400.00
8135	11/04/2022				PEPSBOTT	PEPSI-COLA	281.39
8136	11/08/2022				BAYARDHIGH	Bayard High School	30.00
8137	11/08/2022				DERR	Ashley Derr	75.00
8138	11/08/2022				DERRBRAD	Bradley Derr	75.00
8139	11/08/2022				LOGOZ	Logoz LLC	296.00
8140	11/08/2022				MPBDESIGNS	MPB Designs	150.00
8141	11/08/2022				NCA	Nebraska Coaches Association	140.00

**Checking Account ID: 5**

**Check Type: Check**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
8142	11/08/2022				LOGOZ	Logoz LLC	538.00
8143	11/15/2022				AMAZON	Amazon Capital Services	495.59
8144	11/15/2022				CHADRONSTA	Chadron State College	330.00
8145	11/15/2022				DERR	Ashley Derr	100.00
8146	11/15/2022				DERRBRAD	Bradley Derr	100.00
8147	11/15/2022				LOGOZ	Logoz LLC	46.00
8148	11/15/2022				MPBDESIGNS	MPB Designs	50.00
8149	11/15/2022				MPSGEN	MPS -- GENERAL FUND	398.21
8150	11/15/2022				PETERSON	Cheyenne Peterson	14.85
8151	11/15/2022				LOGOZ	Logoz LLC	35.00
8152	11/16/2022				LOGOZ	Logoz LLC	3,288.00
8153	11/16/2022				CHAVEZMAR	Mario Chavez	400.00
8154	11/16/2022				MILLER	James Miller	300.00
8155	11/16/2022				OWLCREEKSC	Owl Creek Scripts	353.00
8156	11/16/2022				GONZALESTI	Tim Gonzales	300.00
8157	11/18/2022				BANNERCO	BANNER COUNTY SCHOOL	60.00
8158	11/18/2022				ELEMENTARY	Elementary PTO	33.00
8159	11/18/2022				FLOWERDEN	Flower Den	157.50
8160	11/18/2022				MC	MASTER CARD	2,224.28
8161	11/18/2022				NATIFFAORG	NATIONAL FFA ORGANIZATION	1,824.00
8162	11/18/2022				RUSTTAVE	RUSTIC TAVERN	159.00
8163	11/18/2022				SOUTHPLATH	South Platte High School	40.00
8164	11/18/2022				UNIVERSALA	Universal Athletic, LLC	177.40
8165	11/22/2022				CSCCONF	CSC Conferencing	68.00
8166	11/22/2022		X	11/23/2022	NEBRAFFAA	NEBRASKA FFA ASSOCIATION	85.00
8167	11/22/2022				NOON	Kathryn Noon	740.00
8168	11/22/2022				HEMINGFORD	Hemingford High School	160.00
Check Type Total:			Check		Void Total:	85.00	Total without Voids: 15,878.26
Checking Account Total:		5			Void Total:	85.00	Total without Voids: 15,878.26

**Checking Account ID: 6**

**Check Type: Check**

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
125785	11/15/2022				CASHWA	CASH-WA DISTRIBUTING	13,276.14
125786	11/15/2022				CASHWA	CASH-WA DISTRIBUTING	4,317.62
125787	11/15/2022				CENTCAFE	CENTURYLINK (CAF)	57.59
125788	11/15/2022				SIMPLYCLEA	Simply Clean	326.20
125796	11/18/2022				MC	MASTER CARD	744.96
Check Type Total:			Check		Void Total:	0.00	Total without Voids: 18,722.51
Checking Account Total:		6			Void Total:	0.00	Total without Voids: 18,722.51
Grand Total:					Void Total:	442.50	Total without Voids: 249,443.27

**Monthly Finance Report to the Board**  
**November 2022**

as of 11/18/2022

Reconciled Balances as of October 31, 2022			
		2021-22	2022-23
General	\$	238,779.63	\$ 610,798.19
Cafeteria	\$	25,775.72	\$ 12,581.50
Depreciation	\$	119,654.99	\$ 70,652.90
Activity	\$	86,604.21	\$ 97,409.05
QCPUF	\$	301,414.60	\$ 374,482.31
Spec Building	\$	387,308.22	\$ 673,368.75
Empl Benefit	\$	18,734.04	\$ 20,492.02
<b>FUNDS TOTAL</b>	<b>\$</b>	<b>1,178,271.41</b>	<b>\$ 1,859,784.72</b>

November GF Expenditures			
		2021-22	2022-23
GF Bills Payable	\$	80,982.38	\$ 131,885.41
GF Payroll	\$	472,989.79	\$ 504,863.61
	\$	<b>553,972.17</b>	<b>\$ 636,749.02</b>
November Revenue			
Beginning Cash	\$		610,798.19
State Aid (expected Nov 30)	\$		204,314.00
Scotts Bluff County	\$		52,911.51
Sioux County	\$		1,566.62
Title I Claim	\$		100.00
Medicaid Direct Service Claim	\$		3,467.37
Early Childhood Revenue	\$		13,293.34
<b>Total Month Available</b>	<b>\$</b>		<b>882,983.66</b>

Three Year Comparison				
GF Revenue				
	2020-21	2021-22	2022-23	
September	\$ 1,209,297.80	\$ 1,265,268.99	\$ 1,286,471.58	
October	\$ 500,826.00	\$ 370,461.37	\$ 408,016.94	
November	\$ 249,382.60	\$ 268,078.67		
December	\$ 352,088.82	\$ 987,415.21		
January	\$ 632,687.15	\$ 768,985.93		
February	\$ 629,911.29	\$ 607,567.24		
March	\$ 355,228.26	\$ 554,165.22		
April	\$ 537,162.58	\$ 470,640.56		
May	\$ 1,306,322.03	\$ 1,705,516.76		
June	\$ 663,640.80	\$ 651,742.52		
July	\$ 57,368.33	\$ 158,741.94		
August	\$ 80,234.32	\$ 157,096.54		
<b>Running Total</b>	<b>\$ 1,710,123.80</b>	<b>\$ 1,635,730.36</b>	<b>\$ 1,694,488.52</b>	
<b>Total Revenue</b>	<b>\$ 6,574,149.98</b>	<b>\$ 7,965,680.95</b>	<b>\$ 1,694,488.52</b>	

November Cafeteria Expenditures			
		2021-22	2022-23
CF Bills Payable	\$	15,418.49	\$ 18,722.51
CF Payroll	\$	7,707.78	\$ 13,769.10
	\$	<b>23,126.27</b>	<b>\$ 32,491.61</b>
November Revenue			
Beginning Cash	\$		12,581.50
Additional State Appropriation	\$		1,096.25
September SNP Claim	\$		11,205.99
October SNP Claim	\$		17,543.26
August - September CACFP Claims	\$		739.66
Aug-Oct FFV Claim	\$		4,413.56
No Kid Hungry Grant	\$		(7,232.87)
	\$		<b>40,347.35</b>

Three Year Comparison				
GF Expenditures				
	2020-21	2021-22	2022-23	
September	\$ 730,095.45	\$ 830,063.53	\$ 789,917.87	
October	\$ 574,712.87	\$ 595,775.63	\$ 670,787.04	
November	\$ 540,101.36	\$ 553,972.17		
December	\$ 522,530.22	\$ 853,673.14		
January	\$ 509,049.06	\$ 536,079.59		
February	\$ 516,363.91	\$ 547,202.98		
March	\$ 530,514.55	\$ 633,181.25		
April	\$ 520,357.43	\$ 660,015.24		
May	\$ 538,437.67	\$ 666,990.75		
June	\$ 511,141.22	\$ 560,214.00		
July	\$ 547,398.13	\$ 557,537.35		
August	\$ 518,675.63	\$ 623,398.41		
<b>Running Total</b>	<b>\$ 1,304,808.32</b>	<b>\$ 1,425,839.16</b>	<b>\$ 1,460,704.91</b>	
<b>Total Expenditures</b>	<b>\$ 6,559,377.50</b>	<b>\$ 7,618,104.04</b>	<b>\$ 1,460,704.91</b>	
Annual Budget	\$ 7,304,118.21	\$ 9,074,969.96	\$ 8,812,075.00	
<b>% of Budget Spent</b>	<b>18%</b>	<b>16%</b>	<b>17%</b>	

2019-20 Early Childhood Totals			
Total Revenue	\$661,335.13	Total Expenditures	\$ 426,767.16
2020-21 Early Childhood Totals			
Total Revenue	\$734,830.22	Total Expenditures	\$ 722,118.22
2021-22 Early Childhood Totals			
Total Revenue	\$952,937.02	Total Expenditures	\$ 760,502.85
Early Childhood Revenue Running Total			
		<b>2022-23</b>	
Childcare Stabilization Grant	\$		37,066.00
Preschool DHHS Subsidy	\$		2,542.37
Headstart payments	\$		6,000.00
Preschool Parent Payments	\$		5,726.68
<b>Total Preschool</b>	<b>\$</b>		<b>14,269.05</b>
DayCare DHHS Subsidy	\$		2,151.20
DayCare Parent Payments	\$		8,920.20
<b>Total Pride Cub Care</b>	<b>\$</b>		<b>11,071.40</b>
<b>Total Local Early Childhood Revenue</b>	<b>\$</b>		<b>62,406.45</b>
<b>22-23 portion of TEEOSA FUNDING</b>	<b>\$</b>		<b>681,000.00</b>
<b>Running Total Revenue for 22-23</b>	<b>\$</b>		<b>743,406.45</b>
<b>Running Total Expenditures to date 22-23</b>	<b>\$</b>		<b>229,609.24</b>

TAXPAYER NAME: COUNTY OF SCOTTSBLUFF

TIN: xxxxx5307

## Deposit Confirmation

Your payment has been accepted.

### Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

### REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

<b>EFT ACKNOWLEDGEMENT NUMBER:</b>	270269401563613
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#### PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
<b>Taxpayer EIN</b>	xxxxx5307
<b>Tax Form</b>	941 Employers Federal Tax
<b>Tax Type</b>	Federal Tax Deposit
<b>Tax Period</b>	Q4/2022
<b>Payment Amount</b>	\$88,659.04
<b>Settlement Date</b>	10/21/2022
<b>Subcategories:</b>	
<b>1 Social Security</b>	\$49,197.02
<b>2 Medicare</b>	\$11,505.84
<b>3 Tax Withholding</b>	\$27,956.18
<b>Account Number</b>	xxxxx4746
<b>Account Type</b>	CHECKING
<b>Routing Number</b>	104102309
<b>Bank Name</b>	PLATTE VALLEY BANK

TAXPAYER NAME: COUNTY OF SCOTTSSLUFF

TIN: xxxxx5307

## Deposit Confirmation

Your payment has been accepted.

### Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

### REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

<b>EFT ACKNOWLEDGEMENT NUMBER:</b>	270269461957791
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#### PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
<b>Taxpayer EIN</b>	xxxxx5307
<b>Tax Form</b>	941 Employers Federal Tax
<b>Tax Type</b>	Federal Tax Deposit
<b>Tax Period</b>	Q4/2022
<b>Payment Amount</b>	\$2,576.87
<b>Settlement Date</b>	10/21/2022
<b>Subcategories:</b>	
<b>1 Social Security</b>	\$1,396.64
<b>2 Medicare</b>	\$326.64
<b>3 Tax Withholding</b>	\$853.59
<b>Account Number</b>	xxxxx1676
<b>Account Type</b>	CHECKING
<b>Routing Number</b>	104102309
<b>Bank Name</b>	PLATTE VALLEY BANK



Your last visit was Wed 09/21/2022 02:31 PM CDT

## Confirmation

Please keep a record of your Confirmation Number, or [print this page](#) for your records.

Confirmation Number **NB1DOR004130984**

### Payment Details

**Description** Nebraska Revenue  
01100 - Income Tax Withholding  
<http://www.revenue.ne.gov>

**Payment Amount** \$13,113.89

**Payment Date** 10/24/2022

**Status** SCHEDULED

**Tax Period End Date** 10312022  
(MMDDYYYY)

**Nebraska ID** 732230

**Tax Type** 01100 - Withholding

### Payment Method

**Account Nickname** General

**Bank Routing Number** 104102309

**Bank Name** PLATTE VALLEY BANK

**Bank Account Number** \*4746

**Bank Account Type** Checking

**Bank Account Category** Business

**Confirmation Email** jenny.pragnell@mpslions.org



Your last visit was Fri 10/21/2022 12:15 PM CDT

## Confirmation

Please keep a record of your Confirmation Number, or [print this page](#) for your records.

Confirmation Number **NB1DOR004130988**

### Payment Details

**Description** Nebraska Revenue  
01100 - Income Tax Withholding  
<http://www.revenue.ne.gov>

**Payment Amount** \$370.10

**Payment Date** 10/24/2022

**Status** SCHEDULED

**Tax Period End Date** 10312022  
(MMDDYYYY)

**Nebraska ID** 732230

**Tax Type** 01100 - Withholding

### Payment Method

**Account Nickname** Cafeteria

**Bank Routing Number** 104102309

**Bank Name** PLATTE VALLEY BANK

**Bank Account Number** \*1676

**Bank Account Type** Checking

**Bank Account Category** Consumer

**Confirmation Email** jenny.pragnell@mpslions.org

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 1
01	GENERAL FUND						
<b>1100</b>	<b>REGULAR INSTRUCTIONAL PROGRAMS</b>						
01 1100 111 1 003	Instructional Salaries Elem	453,000.00	88,710.57	0.00	84,593.56	0.00	
01 1100 111 2 001	Instructional Salaries Sec	741,000.00	203,585.04	0.00	186,743.61	0.00	
01 1100 111 4 000	DNU - Regular Flat Salaries	73,500.00	18,375.00	0.00	0.00	0.00	
01 1100 112 1 003	Para wages - Elem	0.00	0.00	0.00	0.00	0.00	
01 1100 112 2 001	Para wages - Secondary	0.00	0.00	0.00	95.63	0.00	
01 1100 123 1 003	Elementary Substitute Teachers	25,000.00	14,675.50	0.00	17,683.46	0.00	
01 1100 123 2 001	Highschool Substitute Teachers	18,000.00	6,995.00	0.00	7,505.00	0.00	
01 1100 150 1 003	DNU - Instructional Aide -Sub Para Elementary	7,500.00	1,745.88	0.00	0.00	0.00	
01 1100 151 1 003	Add'l Comp - Elem Teachers	2,500.00	2,282.80	0.00	10,125.00	0.00	
01 1100 151 2 001	Add'l Comp - Sec. Teachers	2,500.00	2,225.20	0.00	5,251.05	0.00	
01 1100 210 1 003	DNU-Benefit Package - Elementary Blue Cross Blue Shield	90,000.00	21,440.77	0.00	0.00	0.00	
01 1100 210 2 001	DNU-Benefit Package - Secondary Blue Cross Blue Shield	130,000.00	29,278.56	0.00	0.00	0.00	
01 1100 211 1 003	Group Insurance - Elem Teachers	0.00	0.00	0.00	14,390.36	0.00	
01 1100 211 2 001	Group Insurance - Sec. Teachers	0.00	0.00	0.00	33,938.44	0.00	
01 1100 220 1 003	DNU-Social Security - Elementary	44,000.00	8,836.57	0.00	0.00	0.00	
01 1100 220 2 001	DNU - Social Security Secondary	75,000.00	16,953.89	0.00	0.00	0.00	
01 1100 220 4 000	DNU - SOCIAL SECURITY-FLAT	6,500.00	1,398.78	0.00	0.00	0.00	
01 1100 221 1 003	Social Security Teachers - Elem	0.00	0.00	0.00	7,815.19	0.00	
01 1100 221 2 001	Social Security Teachers - Sec.	0.00	0.00	0.00	15,345.72	0.00	
01 1100 222 2 001	SOCIAL SECURITY AIDES - Sec.	0.00	0.00	0.00	7.32	0.00	
01 1100 223 1 003	Social Security Contributions - Sub Elem	0.00	0.00	0.00	1,352.78	0.00	
01 1100 223 2 001	Social Security Contributions - Sub Sec	0.00	0.00	0.00	574.03	0.00	
01 1100 230 1 003	DNU - Retirement - Elementary	56,000.00	9,823.39	0.00	0.00	0.00	
01 1100 230 2 001	DNU - Retirement - Secondary	98,000.00	20,067.25	0.00	0.00	0.00	
01 1100 230 4 000	DNU - RETIREMENT-FLAT	8,300.00	1,815.03	0.00	0.00	0.00	
01 1100 231 1 003	Retirement Contributions Teachers - Elem	0.00	0.00	0.00	8,559.64	0.00	
01 1100 231 2 001	Retirement Contributions Teachers - Sec	0.00	0.00	0.00	18,964.84	0.00	
01 1100 232 2 001	Retirement Contributions Aides & Assist.-Sec.	0.00	0.00	0.00	9.45	0.00	
01 1100 233 1 003	Retirement Contributions - Sub Elem	0.00	0.00	0.00	1,141.13	0.00	
01 1100 233 2	Retirement Contributions - Sub Sec	0.00	0.00	0.00	136.29	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 2
001							
01 1100 237 0 000	RETIREMENT ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	
01 1100 270 0 000	Workman's Comp-District	80,000.00	85,955.00	0.00	88,057.79	0.00	
01 1100 281 1 003	STIPEND/Health Benefits - Elem	0.00	0.00	0.00	9,355.38	0.00	
01 1100 281 2 001	STIPEND/Health Benefits - Sec	0.00	0.00	0.00	14,378.57	0.00	
01 1100 320 1 003	Professional Dev - Elem	2,000.00	210.88	0.00	86.00	0.00	
01 1100 320 2 001	Professional Dev - Sec	2,000.00	500.00	0.00	80.00	0.00	
01 1100 340 1 003	Other Professional Services - Elem	500.00	0.00	0.00	0.00	0.00	
01 1100 340 2 001	Other Professional Services - Sec	500.00	388.02	0.00	142.99	0.00	
01 1100 382 0 000	DISTANCE ED & TELECOMMUNICATIONS	55,000.00	12,100.29	0.00	8,605.86	0.00	
01 1100 443 0 000	Copier-Lease District	30,000.00	8,131.07	0.00	4,040.00	0.00	
01 1100 561 2 001	Tuition Other Dist Seco	0.00	0.00	0.00	3,000.00	0.00	
01 1100 580 0 000	Travel Expenses - Staff District	5,000.00	0.00	0.00	1,048.67	0.00	
01 1100 591 2 001	Services Purchased from ESU or district - Sec	0.00	0.00	0.00	3,870.00	0.00	
01 1100 610 0 000	SUPPLIES DISTRICT	2,500.00	29.80	0.00	128.23	0.00	
01 1100 610 1 003	SUPPLIES-- ELEM	20,000.00	15,330.43	0.00	6,438.52	0.00	
01 1100 610 2 001	SUPPLIES--SECOND	20,000.00	9,949.02	0.00	23,587.68	0.00	
01 1100 640 1 003	Curriculum/Periodicals - Elem	15,000.00	22,721.13	0.00	866.83	0.00	
01 1100 640 2 001	Curriculum/Periodicals - Sec	15,000.00	3,155.35	0.00	7,449.74	0.00	
01 1100 643 0 000	Web/Cloud based software - District	0.00	0.00	0.00	2,055.70	0.00	
01 1100 643 1 003	Web/Cloud based software - Elem	0.00	0.00	0.00	10,192.00	0.00	
01 1100 643 2 001	Web/Cloud based software - Sec.	0.00	0.00	0.00	302.39	0.00	
01 1100 650 2 001	Supplies-Technology Related - Sec.	0.00	0.00	0.00	0.00	0.00	
01 1100 733 0 000	Furniture/Fixtures >5000 - District	10,000.00	2,201.54	0.00	0.00	0.00	
01 1100 734 0 000	Tech Related Hardware >5000 - District	10,000.00	599.70	0.00	0.00	0.00	
01 1100 734 1 003	Tech Related Hardware >5000- Elem	0.00	899.25	0.00	0.00	0.00	
01 1100 734 2 001	Tech Related Hardware >5000 - Sec.	0.00	270.00	0.00	0.00	0.00	
01 1100 735 0 000	Tech Software >5000 - District	20,000.00	8,151.00	0.00	7,938.00	0.00	
01 1100 735 1 003	Tech Software >5000 - Elem	15,000.00	4,809.05	0.00	0.00	0.00	
01 1100 735 2 001	Tech Software >5000 - Sec.	10,000.00	0.00	0.00	0.00	0.00	
01 1100 810 0 000	DUES AND FEES	2,500.00	100.00	0.00	660.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 3
<b>1100</b>	<b>REGULAR INSTRUCTIONAL PROGRAMS</b>	<b>Total</b>	<b>2,145,800.00</b>	<b>623,710.76</b>	<b>0.00</b>	<b>606,516.85</b>	<b>0.00</b>
<b>1125</b>	<b>FLEX SPENDING</b>						
01 1125 111 0 000	FLEX REGULAR SALARIES	15,000.00	0.00	0.00	0.00	0.00	
01 1125 150 0 000	FLEX OTHER STAFF SALARIES	6,000.00	0.00	0.00	0.00	0.00	
01 1125 220 0 000	FLEX SOCIAL SECURITY	2,000.00	0.00	0.00	0.00	0.00	
01 1125 230 0 000	RETIREMENT	2,000.00	0.00	0.00	0.00	0.00	
01 1125 610 0 000	FLEX SUPPLIES	0.00	0.00	0.00	0.00	0.00	
<b>1125</b>	<b>FLEX SPENDING</b>	<b>Total</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>1150</b>	<b>LIMITED ENGLISH PROF PROGRAMS</b>						
01 1150 111 1 003	LEP INSTRUCTIONAL SALARIES ELEM	0.00	0.00	0.00	0.00	0.00	
01 1150 210 1 003	LEP BENEFIT PACKAGE - ELEM	1,000.00	0.00	0.00	0.00	0.00	
01 1150 220 1 003	LEP FICA/MEDICARE - ELEM	0.00	0.00	0.00	0.00	0.00	
01 1150 230 1 003	LEP RETIREMENT - ELEM	0.00	0.00	0.00	0.00	0.00	
01 1150 230 3 005	LEP RETIREMENT - PRE K	0.00	0.00	0.00	0.00	0.00	
<b>1150</b>	<b>LIMITED ENGLISH PROF PROGRAMS</b>	<b>Total</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>1160</b>	<b>PROVERTY PROGRAMS</b>						
01 1160 111 1 003	POVERTY INSTR. SALARIES - ELEM	411,720.00	93,720.93	0.00	96,256.92	0.00	
01 1160 111 4 000	DNU - REGULAR SALARIES-FLAT	0.00	0.00	0.00	0.00	0.00	
01 1160 151 1 003	Poverty Flat Salary - Teachers Elem	0.00	0.00	0.00	2,625.00	0.00	
01 1160 210 1 003	DNU-POVERTY BENEFIT PKG - ELEM	81,000.00	18,669.36	0.00	0.00	0.00	
01 1160 211 1 003	Poverty Group Insurance - Teachers Elem	0.00	0.00	0.00	12,579.74	0.00	
01 1160 220 1 003	DNU-POVERTY FICA/MEDICARE - ELEM	37,000.00	7,237.29	0.00	0.00	0.00	
01 1160 220 4 000	DNU-SOCIAL SECURITY-FLAT	0.00	0.00	0.00	0.00	0.00	
01 1160 221 1 003	Social Security Poverty - Teachers Elem	0.00	0.00	0.00	7,633.43	0.00	
01 1160 230 1 003	DNU-POVERTY RETIREMENT - ELEM	48,000.00	9,257.54	0.00	0.00	0.00	
01 1160 231 1 003	Retirement Contributions Poverty - Teachers Elem	0.00	0.00	0.00	9,767.35	0.00	
01 1160 281 1 003	STIPEND-Health Benefits- Poverty Elem	0.00	0.00	0.00	7,633.36	0.00	
01 1160 610 1 003	Poverty - Supplies Elem	0.00	0.00	0.00	64.51	0.00	
<b>1160</b>	<b>PROVERTY PROGRAMS</b>	<b>Total</b>	<b>577,720.00</b>	<b>128,885.12</b>	<b>0.00</b>	<b>136,560.31</b>	<b>0.00</b>
<b>1190</b>	<b>EARLY CHILDHOOD ED PROGRAMS</b>						
01 1190 110 3 005	PreK Building Coordinator Salary	0.00	0.00	0.00	6,144.90	0.00	
01 1190 111 3 005	INSTRUCTIONAL PRE-K	248,448.75	47,137.75	0.00	50,721.99	0.00	
01 1190 112 3 005	Preschool Instructional Aides	290,000.00	57,618.42	0.00	51,727.75	0.00	
01 1190 123 3 005	PreK Substitute Teachers	0.00	0.00	0.00	2,342.50	0.00	
01 1190 131 3 005	Teacher OT - PreK	0.00	0.00	0.00	3,016.19	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 4
01 1190 132 3 005	Para OT - PreK	0.00	0.00	0.00	5,312.54	0.00	
01 1190 141 3 005	DNU - Provisional Teacher	0.00	17,289.43	0.00	0.00	0.00	
01 1190 150 3 005	DNU - Preschool Building Coordinator	42,000.00	10,790.51	0.00	0.00	0.00	
01 1190 151 3 005	Add'l Comp - Teachers PreK	0.00	0.00	0.00	2,687.50	0.00	
01 1190 210 3 005	Group Insurance - Bldg Coord PreK	57,000.00	18,290.76	0.00	0.00	0.00	
01 1190 211 3 005	Group Insurance - Teachers PreK	0.00	0.00	0.00	6,630.96	0.00	
01 1190 212 3 005	Group Insurance - Aides PreK	0.00	0.00	0.00	4,035.06	0.00	
01 1190 220 3 005	Social Security - Bldg Coord PreK	47,000.00	10,663.63	0.00	467.95	0.00	
01 1190 221 3 005	Social Security Teachers - PreK	0.00	0.00	0.00	4,455.98	0.00	
01 1190 222 3 005	Social Security Paras - PreK	0.00	0.00	0.00	4,277.05	0.00	
01 1190 223 3 005	Social Security Contributions - Sub/Coverage	0.00	0.00	0.00	179.12	0.00	
01 1190 230 3 005	Retirement - Bldg Coord PreK	61,000.00	12,134.36	0.00	604.21	0.00	
01 1190 231 3 005	Retirement Contributions Teachers - PreK	0.00	0.00	0.00	5,705.70	0.00	
01 1190 232 3 005	Retirement Paras - PreK	0.00	0.00	0.00	5,634.33	0.00	
01 1190 233 3 005	Retirement Contributions - Sub/Coverage	0.00	0.00	0.00	231.46	0.00	
01 1190 281 3 005	STIPEND Health Benefits-PreK	0.00	0.00	0.00	2,625.00	0.00	
01 1190 320 3 005	PROF DEV	3,500.00	1,178.21	0.00	1,756.38	0.00	
01 1190 580 3 005	Travel Expenses - Staff PreK	1,000.00	0.00	0.00	2,241.65	0.00	
01 1190 610 3 005	SUPPLIES -- PRE-K	12,000.00	3,688.46	0.00	5,482.84	0.00	
01 1190 640 3 005	Curriculum/Periodicals - PreK	2,500.00	3,400.00	0.00	2,442.59	0.00	
01 1190 643 3 005	Web/Cloud based software - PreK	0.00	0.00	0.00	370.00	0.00	
01 1190 733 3 005	Furniture/Fixtures >5000 - PreK	5,000.00	834.46	0.00	0.00	0.00	
01 1190 734 3 005	Tech Related Hardware >5000 - PreK	0.00	0.00	0.00	0.00	0.00	
01 1190 735 3 005	Tech Software >5000 - PreK	1,500.00	392.49	0.00	185.00	0.00	
01 1190 810 3 005	DUES AND FEES-PRE K	500.00	0.00	0.00	0.00	0.00	
<b>1190</b>	<b>EARLY CHILDHOOD ED PROGRAMS</b>	<b>Total</b>	<b>771,448.75</b>	<b>183,418.48</b>	<b>0.00</b>	<b>169,278.65</b>	<b>0.00</b>
<b>1200</b>	<b>SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS</b>						
01 1200 111 1 003	SPED Salaries - Teachers Elem	86,400.00	7,379.11	0.00	21,177.38	0.00	
01 1200 111 2 001	SPED Salaries - Teachers Sec	0.00	12,275.82	0.00	12,267.01	0.00	
01 1200 111 3 005	DNU - Sped Sal Preschool	42,000.00	10,898.12	0.00	0.00	0.00	
01 1200 112 1 003	SPED Salaries - Aides Elem	103,000.00	38,708.15	0.00	39,035.41	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 5
01 1200 112 2 001	SPED Salaries - Aides Sec	68,000.00	13,699.93	0.00	26,297.31	0.00	
01 1200 132 1 003	SPED OT - Aides Elem	0.00	0.00	0.00	22.96	0.00	
01 1200 151 0 000	Add'l Compensation SPED - Teacher/Prof District	0.00	0.00	0.00	999.99	0.00	
01 1200 210 1 003	DNU - Sped Bene Elem	24,000.00	11,445.78	0.00	0.00	0.00	
01 1200 210 2 001	DNU - Sped Bene Sec	18,000.00	3,443.15	0.00	0.00	0.00	
01 1200 210 3 005	DNU - Sped Bene Prek	10,500.00	0.00	0.00	0.00	0.00	
01 1200 211 1 003	Group Insurance SPED - Teachers Elem	0.00	0.00	0.00	5,361.62	0.00	
01 1200 211 2 001	Group Insurance SPED - Teachers Sec	0.00	0.00	0.00	2,327.28	0.00	
01 1200 212 1 003	Group Insurance SPED - Aides Elem	0.00	0.00	0.00	995.54	0.00	
01 1200 212 2 001	Group Insurance SPED - Aides Sec	0.00	0.00	0.00	2,027.98	0.00	
01 1200 220 1 003	DNU - Soc Sec	17,000.00	3,374.81	0.00	0.00	0.00	
01 1200 220 2 001	DNU - SOCIAL SECURITY	11,009.00	2,058.46	0.00	0.00	0.00	
01 1200 220 3 005	DNU - SOCIAL SECURITY	4,000.00	794.67	0.00	0.00	0.00	
01 1200 221 0 000	Social Security - SPED Teachers/Prof District	0.00	0.00	0.00	76.50	0.00	
01 1200 221 1 003	Social Security SPED - Teachers Elem	0.00	0.00	0.00	1,620.88	0.00	
01 1200 221 2 001	Social Security SPED - Teachers Sec	0.00	0.00	0.00	928.87	0.00	
01 1200 222 1 003	Social Security SPED - Aides Elem	0.00	0.00	0.00	2,920.10	0.00	
01 1200 222 2 001	Social Security SPED - AidesSec.	0.00	0.00	0.00	1,994.21	0.00	
01 1200 230 1 003	DNU - Sped Retire Elem	20,600.00	3,434.83	0.00	0.00	0.00	
01 1200 230 2 001	DNU - Sped Retire Sec	8,000.00	2,360.21	0.00	0.00	0.00	
01 1200 230 3 005	DNU - RETIREMENT	5,200.00	882.03	0.00	0.00	0.00	
01 1200 231 0 000	Retirement SPED - Teachers/Prof District	0.00	0.00	0.00	98.79	0.00	
01 1200 231 1 003	Retirement SPED - Teachers Elem	0.00	0.00	0.00	2,091.85	0.00	
01 1200 231 2 001	Retirement SPED - Teachers Sec	0.00	0.00	0.00	1,211.72	0.00	
01 1200 232 1 003	Retirement SPED - Aides Elem	0.00	0.00	0.00	3,858.13	0.00	
01 1200 232 2 001	Retirement SPED - Aides Sec.	0.00	0.00	0.00	2,586.92	0.00	
01 1200 270 1 003	Sped Workmns Elem	9,400.00	9,893.00	0.00	5,058.64	0.00	
01 1200 270 2 001	Sped Workmns Sec	4,600.00	4,944.00	0.00	5,058.64	0.00	
01 1200 270 3 005	DNU - WORKER'S COMPENSATION	4,000.00	0.00	0.00	0.00	0.00	
01 1200 281 1 003	STIPEND-Health Benefits-SPED Elem	0.00	0.00	0.00	2,090.20	0.00	
01 1200 320 1 003	Emp Training/Dev Svcs SPED - Elem	1,000.00	0.00	0.00	295.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 6
01 1200 328 1 003	DNU - PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	
01 1200 338 1 003	DNU - REPAIRS AND MAINTENANCE	1,000.00	0.00	0.00	0.00	0.00	
01 1200 340 1 003	OTHER PROFESSIONAL SVCS - SPED Elem	2,500.00	0.00	0.00	315.00	0.00	
01 1200 382 0 000	DISTANCE ED/TELECOMMUNICATION - SPED District	7,000.00	0.00	0.00	0.00	0.00	
01 1200 441 0 000	RENTALS of LAND/BLDGS SPED - District	0.00	0.00	0.00	298.00	0.00	
01 1200 520 0 000	Liability Insurance - SPED District	0.00	0.00	0.00	0.00	0.00	
01 1200 561 2 001	Tuition pd to other Districts - SPED Sec	5,000.00	0.00	0.00	7,509.00	0.00	
01 1200 561 3 005	DNU - TUIT PD OTHER DIST	5,000.00	0.00	0.00	0.00	0.00	
01 1200 580 1 003	Travel Exp SPED - Elem	2,000.00	155.40	0.00	293.75	0.00	
01 1200 580 2 001	Travel Exp SPED - Sec	1,000.00	0.00	0.00	(180.52)	0.00	
01 1200 580 3 005	DNU - TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00	0.00	
01 1200 591 0 000	Svcs Purchased from Dist or ESU - SPED District	20,000.00	1,448.39	0.00	2,500.22	0.00	
01 1200 591 1 003	Svcs Purchased from Dist or ESU - SPED Elem	75,000.00	6,480.85	0.00	11,877.33	0.00	
01 1200 591 2 001	Svcs Purchased from Dist or ESU - SPED Sec	20,000.00	6,732.14	0.00	3,889.27	0.00	
01 1200 610 1 003	Supplies - SPED Elem	7,000.00	1,733.48	0.00	1,491.30	0.00	
01 1200 610 2 001	Supplies - SPED Sec	9,000.00	2,382.17	0.00	2,374.56	0.00	
01 1200 610 3 005	DNU - Pre K SUPPLIES	2,500.00	216.77	0.00	0.00	0.00	
01 1200 640 1 003	Curriculum/Periodicals - SPED Elem	500.00	0.00	0.00	258.50	0.00	
01 1200 640 2 001	Curriculum/Periodicals - SPED Sec	500.00	0.00	0.00	0.00	0.00	
01 1200 734 0 000	Tech Related Hardware >5000 - SPED District	500.00	0.00	0.00	0.00	0.00	
01 1200 735 1 003	Technology Software >5000 - SPED Elem	0.00	0.00	0.00	0.00	0.00	
01 1200 810 0 000	Dues and Fees - SPED District	500.00	0.00	0.00	879.95	0.00	
01 1200 890 0 000	OTHER MISC EXPENSES	0.00	0.00	0.00	0.00	0.00	
<b>1200</b>	<b>SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS</b>	<b>Total</b>	<b>595,709.00</b>	<b>144,741.27</b>	<b>0.00</b>	<b>171,909.29</b>	<b>0.00</b>
<b>1291</b>	<b>EARLY CHILDHOOD SPECIAL EDUCATION INSTRU</b>						
01 1291 270 3 005	EC SPED Workmen's Comp	0.00	0.00	0.00	5,058.64	0.00	
01 1291 591 3 005	Sped Age 3-5 Contract Services	60,000.00	1,884.55	0.00	2,137.18	0.00	
01 1291 610 3 005	SPED PreK Supplies	0.00	0.00	0.00	1,744.10	0.00	
<b>1291</b>	<b>EARLY CHILDHOOD SPECIAL EDUCATION INSTRU</b>	<b>Total</b>	<b>60,000.00</b>	<b>1,884.55</b>	<b>0.00</b>	<b>8,939.92</b>	<b>0.00</b>
<b>1292</b>	<b>BIRTH-2 SPECIAL ED INSTRUCTIONAL PROGRAM</b>						

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 7
01 1292 591 3 005	0-2 Sped Contracted Services	21,000.00	3,711.32	0.00	7,972.95	0.00	
<b>1292 BIRTH-2 SPECIAL ED INSTRUCTIONAL PROGRAM</b>	<b>Total</b>	<b>21,000.00</b>	<b>3,711.32</b>	<b>0.00</b>	<b>7,972.95</b>	<b>0.00</b>	
<b>2120 GUIDANCE SERVICES</b>							
01 2120 111 1 003	Guidance Counselor Salary - Elem	0.00	0.00	0.00	12,155.01	0.00	
01 2120 111 2 001	Guidance Counselor Salary - Sec	0.00	0.00	0.00	15,774.69	0.00	
01 2120 116 1 003	DNU - Guidance Counselor Salary - Elem	44,000.00	5,576.12	0.00	0.00	0.00	
01 2120 116 2 001	DNU - Guidance Counselor Secondary	0.00	8,710.35	0.00	0.00	0.00	
01 2120 151 1 003	Add'l Compensation - Guidance Elem	0.00	0.00	0.00	565.14	0.00	
01 2120 151 2 001	Add'l Compensation - Guidance Sec	0.00	0.00	0.00	857.34	0.00	
01 2120 210 1 003	DNU - Benefits	10,500.00	0.00	0.00	0.00	0.00	
01 2120 210 2 001	DNU - Benefits	5,600.00	2,336.98	0.00	0.00	0.00	
01 2120 211 2 001	Group Insurance - Guidance Sec	0.00	0.00	0.00	2,327.28	0.00	
01 2120 220 1 003	DNU - Social Security	4,000.00	426.57	0.00	0.00	0.00	
01 2120 220 2 001	DNU - Social Security	5,600.00	753.90	0.00	0.00	0.00	
01 2120 221 1 003	Social Security - Guidance Elem	0.00	0.00	0.00	1,173.91	0.00	
01 2120 221 2 001	Social Security - Guidance Sec	0.00	0.00	0.00	1,376.45	0.00	
01 2120 230 1 003	DNU - Retirement	5,200.00	550.80	0.00	0.00	0.00	
01 2120 230 2 001	DNU - Retirement	7,200.00	860.39	0.00	0.00	0.00	
01 2120 231 1 003	Retirement - Guidance Elem	0.00	0.00	0.00	1,256.47	0.00	
01 2120 231 2 001	Retirement - Guidance Sec	0.00	0.00	0.00	1,642.89	0.00	
01 2120 281 1 003	STIPEND-Fringe Benefits - Guidance Elem	0.00	0.00	0.00	2,625.00	0.00	
01 2120 281 2 001	STIPEND-Fringe Benefits - Guidance Sec	0.00	0.00	0.00	1,396.44	0.00	
01 2120 320 0 000	Professional Development - Guidance	0.00	0.00	0.00	0.00	0.00	
01 2120 580 0 000	Travel Exp - Guidance District	0.00	465.00	0.00	39.90	0.00	
01 2120 580 1 003	Travel Exp - Guidance Elem	500.00	100.00	0.00	0.00	0.00	
01 2120 580 2 001	Travel Exp - Guidance Sec	500.00	600.00	0.00	0.00	0.00	
01 2120 610 0 000	Supplies - Guidance	10,000.00	734.03	0.00	989.30	0.00	
01 2120 643 1 003	Web/Cloud Based Software - Guidance Elem	0.00	0.00	0.00	6,269.00	0.00	
01 2120 735 0 000	Technology Software >5000 - Guidance	2,000.00	2,259.00	0.00	0.00	0.00	
01 2120 810 0 000	DUES AND FEES - Guidance	750.00	0.00	0.00	0.00	0.00	
01 2120 890 0 000	Misc Expenses - Guidance	2,000.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 8
<b>2120</b>	<b>GUIDANCE SERVICES</b>	<b>Total</b>	<b>97,850.00</b>	<b>23,373.14</b>	<b>0.00</b>	<b>48,448.82</b>	<b>0.00</b>
<b>2130</b>	<b>HEALTH SERVICES</b>						
01 2130 116 0 000	Salary Nurse	64,000.00	15,750.00	0.00	16,250.01	0.00	
01 2130 210 0 000	DNU - Nurse-Benefits	0.00	4,525.23	0.00	0.00	0.00	
01 2130 216 0 000	Group Insurance - Nurse	0.00	0.00	0.00	4,887.21	0.00	
01 2130 220 0 000	DNU - Social Security - Nurse	4,100.00	1,000.95	0.00	0.00	0.00	
01 2130 226 0 000	Social Security - Nurse	0.00	0.00	0.00	1,030.95	0.00	
01 2130 230 0 000	DNU - Retirement Nurse	7,000.00	1,555.74	0.00	0.00	0.00	
01 2130 236 0 000	Retirement Contributions - Nurse	0.00	0.00	0.00	1,605.15	0.00	
01 2130 580 0 000	Travel Exp - Nurse	500.00	191.70	0.00	0.00	0.00	
01 2130 610 0 000	Supplies Nurse	1,500.00	1,126.82	0.00	963.35	0.00	
01 2130 810 0 000	DUES AND FEES - Nurse	300.00	0.00	0.00	0.00	0.00	
01 2130 890 0 000	Misc Expense - Nurse	0.00	0.00	0.00	0.00	0.00	
<b>2130</b>	<b>HEALTH SERVICES</b>	<b>Total</b>	<b>77,400.00</b>	<b>24,150.44</b>	<b>0.00</b>	<b>24,736.67</b>	<b>0.00</b>
<b>2140</b>	<b>PSYCHOLOGICAL SERVICES</b>						
01 2140 111 0 000	Salary LMHP	0.00	0.00	0.00	15,500.01	0.00	
01 2140 211 0 000	Group Insurance - LMHP	0.00	0.00	0.00	4,887.21	0.00	
01 2140 221 0 000	Social Security - LMHP	0.00	0.00	0.00	1,030.91	0.00	
01 2140 231 0 000	Retirement - LMHP	0.00	0.00	0.00	1,531.05	0.00	
01 2140 330 0 000	Dev Svcs - LMHP	0.00	0.00	0.00	2,470.00	0.00	
01 2140 610 0 000	Supplies - LMHP	0.00	0.00	0.00	50.00	0.00	
01 2140 643 0 000	Web/Cloud based software - LMHP	0.00	0.00	0.00	25.00	0.00	
<b>2140</b>	<b>PSYCHOLOGICAL SERVICES</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,494.18</b>	<b>0.00</b>
<b>2151</b>	<b>Speech Pathology - SPED School Age</b>						
01 2151 111 1 003	Speech Path SPED Salary - Elem	0.00	0.00	0.00	11,724.99	0.00	
01 2151 111 2 001	Speech Path SPED Salary - Sec	0.00	0.00	0.00	1,749.99	0.00	
01 2151 211 1 003	Group Insurance - Speech Path SPED Elem	0.00	0.00	0.00	1,559.28	0.00	
01 2151 211 2 001	Group Insurance - Speech Path SPED Sec	0.00	0.00	0.00	232.73	0.00	
01 2151 221 1 003	Social Security - Speech Path SPED Elem	0.00	0.00	0.00	896.97	0.00	
01 2151 221 2 001	Social Security - Speech Path SPED Sec	0.00	0.00	0.00	133.89	0.00	
01 2151 231 1 003	Retirement - Speech Path SPED Elem	0.00	0.00	0.00	1,158.15	0.00	
01 2151 231 2 001	Retirement - Speech Path SPED Sec	0.00	0.00	0.00	172.86	0.00	
<b>2151</b>	<b>Speech Pathology - SPED School Age</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,628.86</b>	<b>0.00</b>

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 9
<b>2152</b>	<b>Speech Pathology - SPED Ages 3-5</b>						
01 2152 111 3 005	Speech Path SPED Salary - PreK	0.00	0.00	0.00	4,025.01	0.00	
01 2152 211 3 005	Group Insurance - Speech Path SPED PreK	0.00	0.00	0.00	535.27	0.00	
01 2152 221 3 005	Social Security - Speech Path SPED PreK	0.00	0.00	0.00	307.89	0.00	
01 2152 231 3 005	Retirement - Speech Path SPED PreK	0.00	0.00	0.00	397.59	0.00	
<b>2152</b>	<b>Speech Pathology - SPED Ages 3-5</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,265.76</b>	<b>0.00</b>
<b>2190</b>	<b>OTHER PUPIL SUPPORT SERVICES</b>						
01 2190 110 0 000	Clerical Salaries - AD	0.00	0.00	0.00	7,351.34	0.00	
01 2190 112 0 000	DNU - ACTIVITY BUS DRIVER	17,000.00	2,711.01	0.00	0.00	0.00	
01 2190 116 0 000	Salaries AD	0.00	0.00	0.00	18,125.01	0.00	
01 2190 120 0 000	Community Coach Salary	0.00	0.00	0.00	6,690.00	0.00	
01 2190 150 0 000	Non Instructional staff wages - Activity	120,000.00	31,890.03	0.00	5,605.24	0.00	
01 2190 151 0 000	Activity Salaries - Teachers	152,000.00	23,406.27	0.00	32,482.68	0.00	
01 2190 156 0 000	Activity Salaries - Prof Staff	0.00	0.00	0.00	1,850.64	0.00	
01 2190 210 0 000	DNU - Insurance	11,000.00	2,236.88	0.00	0.00	0.00	
01 2190 220 0 000	Social Security -- Activity Comm Coach/AD clerical	19,000.00	4,722.54	0.00	1,486.68	0.00	
01 2190 221 0 000	Social Security - Activity Teachers	0.00	0.00	0.00	2,485.03	0.00	
01 2190 226 0 000	Social Security - Activity Prof Staff	0.00	0.00	0.00	1,528.14	0.00	
01 2190 230 0 000	Retirement - Activity AD Clerical	25,000.00	5,323.77	0.00	1,014.92	0.00	
01 2190 231 0 000	Retirement Contributions - Activity Teachers	0.00	0.00	0.00	3,208.59	0.00	
01 2190 236 0 000	Retirement Contributions - Activity Prof Staff	0.00	0.00	0.00	1,973.16	0.00	
01 2190 320 0 000	DNU - EXTRA DUTY -- NON-STAFF	26,000.00	5,600.00	0.00	0.00	0.00	
01 2190 340 0 000	Athletic Trainer Services	2,000.00	0.00	0.00	462.00	0.00	
01 2190 440 0 000	Rentals - Other	0.00	0.00	0.00	150.00	0.00	
01 2190 490 0 000	Other Purchased Property Svcs - Activity	25,000.00	12,187.20	0.00	1,120.00	0.00	
01 2190 580 0 000	Travel Exp - Activity	8,000.00	721.97	0.00	506.88	0.00	
01 2190 610 0 000	Supplies - Activity	0.00	0.00	0.00	30,306.93	0.00	
01 2190 626 0 000	Gas & Oil - Activity	9,000.00	0.00	0.00	0.00	0.00	
01 2190 643 0 000	Web/Cloud based software - Activity	0.00	0.00	0.00	4,974.00	0.00	
01 2190 739 0 000	Track/Fball Field Equip >5000	200,000.00	2,996.99	0.00	0.00	0.00	
01 2190 810 0 000	Dues and Fees - Activity	0.00	0.00	0.00	1,620.09	0.00	
01 2190 890 0 000	Misc. Exp - Activity	7,500.00	2,336.25	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 10
<b>2190</b>	<b>OTHER PUPIL SUPPORT SERVICES</b>	<b>Total</b>	<b>621,500.00</b>	<b>94,132.91</b>	<b>0.00</b>	<b>122,941.33</b>	<b>0.00</b>
<b>2211</b>	<b>SCHOOL IMPROVEMENT</b>						
01 2211 580 0	Travel Exp - School Improvement	5,000.00	0.00	0.00	0.00	0.00	
01 2211 890 0	Accreditation Exp - School Improvement	5,000.00	0.00	0.00	0.00	0.00	
<b>2211</b>	<b>SCHOOL IMPROVEMENT</b>	<b>Total</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2212</b>	<b>INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>						
01 2212 150 0	DNU - Curriculum Development	0.00	0.00	0.00	0.00	0.00	
01 2212 151 0	Salary DAC	0.00	0.00	0.00	1,250.01	0.00	
01 2212 221 0	Social Security - Curr Dev Teacher/Prof Staff	0.00	0.00	0.00	95.64	0.00	
01 2212 231 0	Retirement - Curr Dev Teachers/Prof Staff	0.00	0.00	0.00	123.48	0.00	
01 2212 320 0	Professional Svcs - Curr Dev	10,000.00	0.00	0.00	0.00	0.00	
01 2212 580 0	Travel Exp - Curr Dev	10,000.00	211.65	0.00	0.00	0.00	
<b>2212</b>	<b>INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>	<b>Total</b>	<b>20,000.00</b>	<b>211.65</b>	<b>0.00</b>	<b>1,469.13</b>	<b>0.00</b>
<b>2213</b>	<b>INSTRUCTIONAL STAFF TRAINING</b>						
01 2213 151 1	Professional Dev - Teachers Elem	0.00	0.00	0.00	110.00	0.00	
01 2213 151 2	Professional Dev - Teachers Sec	0.00	0.00	0.00	0.00	0.00	
01 2213 151 3	Professional Dev - Teachers PreK	0.00	0.00	0.00	0.00	0.00	
01 2213 210 1	DNU - Health Insurance/Benefits	0.00	0.00	0.00	0.00	0.00	
01 2213 220 1	DNU - Social Security/Medicare	0.00	0.00	0.00	0.00	0.00	
01 2213 220 2	DNU - Social Security/Medicare	0.00	0.00	0.00	0.00	0.00	
01 2213 220 3	DNU - Social Security/Medicare	0.00	0.00	0.00	0.00	0.00	
01 2213 221 1	Social Security - PD Teachers Elem	0.00	0.00	0.00	8.41	0.00	
01 2213 230 1	DNU - RETIREMENT	0.00	0.00	0.00	0.00	0.00	
01 2213 230 2	DNU - RETIREMENT	0.00	0.00	0.00	0.00	0.00	
01 2213 230 3	DNU - RETIREMENT	0.00	0.00	0.00	0.00	0.00	
01 2213 231 1	Retirement Prof Dev - Teachers Elem	0.00	0.00	0.00	10.87	0.00	
01 2213 330 0	EMPLOYEE TRAINING & DEV SVCS	0.00	0.00	0.00	0.00	0.00	
<b>2213</b>	<b>INSTRUCTIONAL STAFF TRAINING</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>129.28</b>	<b>0.00</b>
<b>2220</b>	<b>LIBRARY/MEDIA SERVICES</b>						
01 2220 111 0	Salary Librarian	49,600.00	0.00	0.00	12,959.37	0.00	
01 2220 112 1	Library Para Salary - Elem	21,000.00	6,172.80	0.00	7,455.30	0.00	
01 2220 132 1	Library Para OT - Elem	0.00	0.00	0.00	540.38	0.00	
01 2220 210 0	DNU - Benefit Library	10,500.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 11
000							
01 2220 220 0 000	DNU - Fica Librarian	4,600.00	0.00	0.00	0.00	0.00	
01 2220 220 1 003	DNU - Elem Library Paraprofessional	2,000.00	472.23	0.00	0.00	0.00	
01 2220 221 0 000	Social Security - Library - Teachers/Prof Staff	0.00	0.00	0.00	1,125.26	0.00	
01 2220 222 1 003	Social Security Library Para - Elem	0.00	0.00	0.00	611.67	0.00	
01 2220 230 0 000	DNU - Retire Library	6,000.00	0.00	0.00	0.00	0.00	
01 2220 230 1 003	DNU - RETIREMENT	350.00	60.52	0.00	0.00	0.00	
01 2220 231 0 000	Retirement Contributions Library Teacher/Prof Staff	0.00	0.00	0.00	1,280.10	0.00	
01 2220 232 1 003	Retirement Library Para - Elem	0.00	0.00	0.00	789.80	0.00	
01 2220 281 0 000	Fringe Benefit Stipend	0.00	0.00	0.00	1,750.00	0.00	
01 2220 580 0 000	Travel Exp - Library	200.00	0.00	0.00	0.00	0.00	
01 2220 610 1 003	Elem Library Supplies	1,000.00	469.20	0.00	187.65	0.00	
01 2220 610 2 001	Sec Library Supplies	2,000.00	352.18	0.00	0.00	0.00	
01 2220 640 1 003	Library Books Elem	2,500.00	1,412.62	0.00	1,721.26	0.00	
01 2220 640 2 001	Library Books Sec	1,500.00	1,615.83	0.00	2,457.63	0.00	
01 2220 643 0 000	Web/Cloud based software - Library Dist	0.00	0.00	0.00	167.50	0.00	
01 2220 643 1 003	Web/Cloud based software - Library Elem	0.00	0.00	0.00	167.87	0.00	
01 2220 643 2 001	Web/Cloud based software - Library Sec.	0.00	0.00	0.00	167.86	0.00	
01 2220 735 0 000	Tech Software >5000 - Library	350.00	176.00	0.00	0.00	0.00	
01 2220 810 0 000	Dues and Fees - Library	200.00	0.00	0.00	0.00	0.00	
<b>2220 LIBRARY/MEDIA SERVICES</b>	<b>Total</b>	<b>101,800.00</b>	<b>10,731.38</b>	<b>0.00</b>	<b>31,381.65</b>	<b>0.00</b>	
<b>2230 INSTRUCTION-RELATED TECHNOLOGY</b>							
01 2230 112 1 003	Computer Para Salaries - Elem	0.00	7,748.46	0.00	8,447.83	0.00	
01 2230 114 0 000	Technology Assistants Salaries	25,000.00	7,134.75	0.00	8,096.25	0.00	
01 2230 132 1 003	Computer Para OT - Elem	0.00	0.00	0.00	1,773.44	0.00	
01 2230 210 1 003	DNU - Computer Aide - Health Insurance/Benefits	0.00	2,012.12	0.00	0.00	0.00	
01 2230 212 1 003	Group Insurance Computer Paras - Elem	0.00	0.00	0.00	2,327.28	0.00	
01 2230 220 0 000	DNU - Fica Tech	1,900.00	545.80	0.00	0.00	0.00	
01 2230 220 1 003	DNU - Computer Aide - Social Security/Medicare	0.00	551.86	0.00	0.00	0.00	
01 2230 222 1 003	Social Security Computer Paras - Elem	0.00	0.00	0.00	743.71	0.00	
01 2230 224 0 000	Social Security Technical Staff	0.00	0.00	0.00	619.35	0.00	
01 2230 230 0 000	DNU - Retire Tech	2,500.00	704.76	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 12
01 2230 230 1 003	DNU - Computer Aid - RETIREMENT	0.00	765.37	0.00	0.00	0.00	
01 2230 232 1 003	Retirement Computer Paras - Elem	0.00	0.00	0.00	1,009.64	0.00	
01 2230 234 0 000	Retirement Contributions Technical Staff	0.00	0.00	0.00	799.73	0.00	
01 2230 320 0 000	Professional Development - Tech	250.00	0.00	0.00	0.00	0.00	
01 2230 340 1 003	Repairs Elem Tech	500.00	0.00	0.00	0.00	0.00	
01 2230 340 2 001	Repairs Sec Tech	500.00	0.00	0.00	0.00	0.00	
01 2230 432 0 000	Technology Contracted Services	70,000.00	15,390.00	0.00	16,265.00	0.00	
01 2230 580 0 000	Travel Exp - Tech	200.00	0.00	0.00	0.00	0.00	
01 2230 610 0 000	Supplies Tech	5,000.00	3,486.88	0.00	0.00	0.00	
01 2230 650 0 000	Supplies-Technology Related	0.00	0.00	0.00	330.66	0.00	
01 2230 734 0 000	Tech Related Hardware >5000	15,000.00	72.53	0.00	0.00	0.00	
01 2230 735 0 000	Tech Software >5000	0.00	0.00	0.00	0.00	0.00	
01 2230 810 0 000	Dues and Fees - Tech	200.00	0.00	0.00	0.00	0.00	
01 2230 890 0 000	Misc Expense - Tech	0.00	0.00	0.00	0.00	0.00	
<b>2230 INSTRUCTION-RELATED TECHNOLOGY</b>	<b>Total</b>	<b>121,050.00</b>	<b>38,412.53</b>	<b>0.00</b>	<b>40,412.89</b>	<b>0.00</b>	
<b>2310 BOARD OF EDUCATION</b>							
01 2310 310 0 000	Professional Development - BOE	8,000.00	2,986.00	0.00	1,840.00	0.00	
01 2310 350 0 000	Advertising And Printing - BOE	10,000.00	0.00	0.00	274.47	0.00	
01 2310 520 0 000	District Liability Insurance	80,000.00	81,393.00	0.00	84,123.29	0.00	
01 2310 580 0 000	Travel Exp - BOE	3,000.00	0.00	0.00	(86.17)	0.00	
01 2310 610 0 000	Supplies - BOE	500.00	4.25	0.00	0.00	0.00	
01 2310 810 0 000	Dues And Fees - BOE	10,000.00	1,225.00	0.00	1,389.00	0.00	
01 2310 890 0 000	Misc Expense - BOE	1,000.00	0.00	0.00	(72.00)	0.00	
<b>2310 BOARD OF EDUCATION</b>	<b>Total</b>	<b>112,500.00</b>	<b>85,608.25</b>	<b>0.00</b>	<b>87,468.59</b>	<b>0.00</b>	
<b>2320 EXECUTIVE ADMINISTRATION</b>							
01 2320 105 0 000	Superintendent Salary	135,000.00	33,500.01	0.00	32,499.99	0.00	
01 2320 110 0 000	Clerical Salaries - Supt	0.00	0.00	0.00	19,327.07	0.00	
01 2320 130 0 000	Clerical OT - Supt	0.00	0.00	0.00	1,128.70	0.00	
01 2320 210 0 000	Group Insurance Clerical - Supt	23,100.00	5,987.22	0.00	82.26	0.00	
01 2320 215 0 000	Group Insurance - Supt	0.00	0.00	0.00	4,820.40	0.00	
01 2320 220 0 000	Social Security Clerical - Supt	15,000.00	3,312.04	0.00	1,497.95	0.00	
01 2320 225 0 000	Social Security - Supt	0.00	0.00	0.00	2,449.47	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 13
01 2320 230 000	Retirement Clerical - Supt	26,000.00	4,391.95	0.00	2,005.02	0.00	
01 2320 235 000	Retirement - Supt	0.00	0.00	0.00	3,210.27	0.00	
01 2320 285 000	Health Benefits (HSA) - Supt	0.00	0.00	0.00	736.77	0.00	
01 2320 320 000	Professional Development - Supt	3,500.00	75.00	0.00	0.00	0.00	
01 2320 580 000	Travel Exp - Supt	2,000.00	1,652.51	0.00	1,066.92	0.00	
01 2320 610 000	Office Supplies - Supt	250.00	0.00	0.00	329.33	0.00	
01 2320 650 000	Supplies-Technology Related - Supt	0.00	0.00	0.00	216.77	0.00	
01 2320 733 000	Furniture & Fixtures >5000 - Supt	500.00	0.00	0.00	0.00	0.00	
01 2320 735 000	Tech Software >5000 - Supt	0.00	0.00	0.00	0.00	0.00	
01 2320 810 000	Dues And Fees - Supt	2,000.00	130.75	0.00	332.75	0.00	
01 2320 890 000	Misc Expense - Supt	500.00	0.00	0.00	0.00	0.00	
<b>2320 EXECUTIVE ADMINISTRATION</b>	<b>Total</b>	<b>207,850.00</b>	<b>49,049.48</b>	<b>0.00</b>	<b>69,703.67</b>	<b>0.00</b>	
<b>2330 DISTRICT LEGAL SERVICES</b>							
01 2330 317 000	LEGAL SERVICES	10,000.00	6,179.50	0.00	2,935.50	0.00	
<b>2330 DISTRICT LEGAL SERVICES</b>	<b>Total</b>	<b>10,000.00</b>	<b>6,179.50</b>	<b>0.00</b>	<b>2,935.50</b>	<b>0.00</b>	
<b>2410 OFFICE OF THE PRINCIPAL</b>							
01 2410 110 1003	Clerical Salaries- Elem Principal	0.00	0.00	0.00	10,654.00	0.00	
01 2410 110 2001	Clerical Salaries - Sec Principal	0.00	0.00	0.00	10,114.27	0.00	
01 2410 111 1003	Principal Salary - Elem	90,000.00	23,437.50	0.00	22,500.00	0.00	
01 2410 111 2001	Principal Salary - Sec	90,000.00	22,500.00	0.00	23,175.00	0.00	
01 2410 111 3005	Principal Salary - PreK	0.00	0.00	0.00	23,175.00	0.00	
01 2410 130 1003	Clerical OT - Elem Principal	0.00	0.00	0.00	113.40	0.00	
01 2410 130 2001	Clerical OT - Sec Principal	0.00	0.00	0.00	1,877.01	0.00	
01 2410 150 1003	DNU - Clerical Elem Prin	40,000.00	10,006.14	0.00	0.00	0.00	
01 2410 150 2001	DNU - Clerical Sec Prin	37,000.00	12,146.12	0.00	0.00	0.00	
01 2410 210 1003	DNU - Benefit Elem Prin	0.00	0.00	0.00	0.00	0.00	
01 2410 210 2001	Group Insurance Clerical - Sec Principal	0.00	222.61	0.00	82.26	0.00	
01 2410 211 1003	Group Insurance - Elem Principal	0.00	0.00	0.00	4,796.82	0.00	
01 2410 211 2001	Group Insurance - Sec Principal	0.00	0.00	0.00	4,246.56	0.00	
01 2410 220 1003	Social Security Clerical - Elem Principal	16,000.00	2,558.43	0.00	823.70	0.00	
01 2410 220 2001	Social Security Clerical - Sec Principal	11,000.00	2,560.68	0.00	899.03	0.00	
01 2410 221 1003	Social Security Elem Principal	0.00	0.00	0.00	1,572.28	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 14
01 2410 221 2 001	Social Security Sec Principal	0.00	0.00	0.00	1,672.77	0.00	
01 2410 221 3 005	Social Security PreK Principal	0.00	0.00	0.00	1,731.42	0.00	
01 2410 230 1 003	Retirement Clerical - Elem Principal	12,392.00	2,470.07	0.00	1,063.57	0.00	
01 2410 230 2 001	Retirement Clerical - Sec Principal	11,975.00	3,408.86	0.00	1,184.48	0.00	
01 2410 231 1 003	Retirement Elem Principal	0.00	0.00	0.00	2,222.52	0.00	
01 2410 231 2 001	Retirement - Sec Principal	0.00	0.00	0.00	2,289.18	0.00	
01 2410 231 3 005	Retirement PreK Principal	0.00	0.00	0.00	2,289.18	0.00	
01 2410 320 1 003	Professional Development - Elem Principal	2,000.00	0.00	0.00	200.00	0.00	
01 2410 320 2 001	Professional Development - Sec Principal	2,000.00	0.00	0.00	1,045.00	0.00	
01 2410 580 1 003	Travel Exp - Elem Principal	1,000.00	0.00	0.00	443.70	0.00	
01 2410 580 2 001	Travel Exp - Sec Principal	1,000.00	0.00	0.00	1,330.13	0.00	
01 2410 580 3 005	Travel Exp - PreK Principal	0.00	0.00	0.00	0.00	0.00	
01 2410 610 1 003	Supplies Elem Prin	1,000.00	12.00	0.00	0.00	0.00	
01 2410 610 2 001	Supplies Sec Prin	1,000.00	0.00	0.00	0.00	0.00	
01 2410 610 3 005	Supplies PreK Principal	0.00	0.00	0.00	0.00	0.00	
01 2410 733 1 003	Furniture/Fixtures >5000 - Elem Principal	0.00	0.00	0.00	0.00	0.00	
01 2410 733 2 001	Furniture/Fixtures >5000 - Sec Principal	0.00	0.00	0.00	0.00	0.00	
01 2410 734 1 003	Tech Related Hardware >5000 - Elem Principal	0.00	0.00	0.00	0.00	0.00	
01 2410 734 2 001	Tech Related Hardware >5000 - Sec Principal	0.00	0.00	0.00	0.00	0.00	
01 2410 810 1 003	Dues and Fees - Elem Principal	750.00	0.00	0.00	60.00	0.00	
01 2410 810 2 001	Dues and Fees - Sec Principal	750.00	0.00	0.00	395.00	0.00	
01 2410 810 3 005	Dues and Fees - PreK Principal	0.00	0.00	0.00	0.00	0.00	
<b>2410 OFFICE OF THE PRINCIPAL</b>	<b>Total</b>	<b>317,867.00</b>	<b>79,322.41</b>	<b>0.00</b>	<b>119,956.28</b>	<b>0.00</b>	
<b>2510 FISCAL SERVICES</b>							
01 2510 116 0 000	Business Manager--Salary	85,000.00	21,249.99	0.00	18,000.00	0.00	
01 2510 220 0 000	DNU - Business Manager--FICA/Medicare	6,460.00	1,601.27	0.00	0.00	0.00	
01 2510 226 0 000	Social Security - Business Manger	0.00	0.00	0.00	1,331.10	0.00	
01 2510 230 0 000	DNU - Business Manager--Retirement	8,400.00	2,099.04	0.00	0.00	0.00	
01 2510 236 0 000	Retirement - Business Manager	0.00	0.00	0.00	1,778.01	0.00	
01 2510 315 0 000	Audit	18,000.00	0.00	0.00	98.00	0.00	
01 2510 320 0 000	Professional Educational Services	5,000.00	892.00	0.00	109.00	0.00	
01 2510 340 0	Other Professional Services	500.00	190.00	0.00	813.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 15
000							
01 2510 350 000	Advertising/Printing	5,000.00	2,772.85	0.00	3,275.44	0.00	
01 2510 382 000	Distance Ed/Telecommunications	15,500.00	262.22	0.00	(735.44)	0.00	
01 2510 531 000	Postage General	2,200.00	598.31	0.00	904.25	0.00	
01 2510 580 000	Travel Exp - General	2,500.00	192.00	0.00	367.70	0.00	
01 2510 610 000	Supplies General	7,000.00	40.11	0.00	442.84	0.00	
01 2510 643 000	Web/Cloud based software - Fiscal Svcs	0.00	0.00	0.00	5,170.00	0.00	
01 2510 733 000	Furniture/Fixtures >5000	750.00	510.00	0.00	0.00	0.00	
01 2510 735 000	Tech Software >5000	8,000.00	13,536.32	0.00	5,739.00	0.00	
01 2510 810 000	Dues and Fees - Fiscal Svcs	1,000.00	277.55	0.00	663.41	0.00	
01 2510 890 000	Misc Expense - Fiscal Svcs	500.00	0.00	0.00	0.00	0.00	
<b>2510 FISCAL SERVICES</b>	<b>Total</b>	<b>165,810.00</b>	<b>44,221.66</b>	<b>0.00</b>	<b>37,956.31</b>	<b>0.00</b>	
<b>2610 OPERATION OF BUILDINGS</b>							
01 2610 150 1003	DNU - CUSTODIAL SALARY--ELEM	62,500.00	7,496.11	0.00	0.00	0.00	
01 2610 150 2001	DNU - CUSTODIAL SALARIES -- SEC	50,000.00	13,960.67	0.00	0.00	0.00	
01 2610 150 3005	DNU - CUSTODIAL-PRE K	10,000.00	927.82	0.00	0.00	0.00	
01 2610 210 1003	DNU - Benefits Elem	7,000.00	1,866.84	0.00	0.00	0.00	
01 2610 210 2001	DNU - Benefits Sec	7,000.00	1,866.84	0.00	0.00	0.00	
01 2610 210 3005	DNU - BENEFITS-PRE K CUSTODIAL	0.00	0.00	0.00	0.00	0.00	
01 2610 220 1003	DNU - Fica Elem Custodian	4,500.00	568.00	0.00	0.00	0.00	
01 2610 220 2001	DNU - Fica Sec Custodian	3,900.00	1,053.29	0.00	0.00	0.00	
01 2610 220 3005	DNU - SOCIAL SECURITY-PRE K CUSTODIAL	500.00	70.98	0.00	0.00	0.00	
01 2610 230 1003	DNU - Retire Elem Cust	6,000.00	740.46	0.00	0.00	0.00	
01 2610 230 2001	DNU - Retire Sec Cust	5,000.00	1,359.26	0.00	0.00	0.00	
01 2610 431 000	Repairs and Maintenance	5,000.00	0.00	0.00	566.93	0.00	
01 2610 610 000	R&M Bldg OP Supplies - District (21-22 Cust Supp)	5,000.00	0.00	0.00	2,007.86	0.00	
01 2610 610 1003	R&M Bldg OP Supplies - Elem (21-22 Cust Supp)	15,000.00	2,062.43	0.00	526.48	0.00	
01 2610 610 2001	R&M Bldg OP Supplies - Sec (21-22 Cust Supp)	15,000.00	1,610.27	0.00	2,579.68	0.00	
01 2610 610 3005	R&M Bldg OP Supplies - PreK (21-22 Cust Supp)	6,000.00	848.12	0.00	0.00	0.00	
01 2610 621 1003	Utility Energy Services - Elem	150,000.00	26,195.49	0.00	26,411.93	0.00	
01 2610 621 2001	Utility Energy Svcs - Sec	70,000.00	13,026.75	0.00	12,225.70	0.00	
01 2610 621 3005	Utility Energy Svcs - PreK	12,000.00	2,188.86	0.00	2,457.12	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 16
01 2610 733 000	Building OP - Furn/Fixtures >5000	5,000.00	0.00	0.00	0.00	0.00	
<b>2610</b>	<b>OPERATION OF BUILDINGS</b>	<b>Total</b>	<b>439,400.00</b>	<b>75,842.19</b>	<b>0.00</b>	<b>46,775.70</b>	<b>0.00</b>
<b>2620</b>	<b>MAINTENANCE OF BUILDINGS</b>						
01 2620 110 000	Dist Maintenance Salaries	0.00	0.00	0.00	27,814.93	0.00	
01 2620 110 1003	Custodian Salaries - Elem	0.00	0.00	0.00	17,236.56	0.00	
01 2620 110 2001	Custodian Salaries - Sec.	0.00	0.00	0.00	12,398.11	0.00	
01 2620 110 3005	Custodian Salaries - PreK	0.00	0.00	0.00	1,818.45	0.00	
01 2620 130 000	Dist Maintenance OT	0.00	0.00	0.00	7,417.31	0.00	
01 2620 130 1003	Custodian OT - Elem	0.00	0.00	0.00	705.60	0.00	
01 2620 130 2001	Custodian OT - Sec.	0.00	0.00	0.00	392.31	0.00	
01 2620 150 000	DNU - District Maintenance Salaries	90,000.00	36,515.79	0.00	260.00	0.00	
01 2620 210 000	Group Insurance - Dist. Maintenance	14,000.00	3,733.68	0.00	3,937.71	0.00	
01 2620 210 1003	Group Insurance - Custodian Elem	0.00	0.00	0.00	1,976.40	0.00	
01 2620 210 2001	Group Insurance - Custodian Sec	0.00	0.00	0.00	1,976.40	0.00	
01 2620 220 000	Social Security - Dist Maintenance	7,000.00	2,779.84	0.00	2,668.55	0.00	
01 2620 220 1003	Social Security - Custodian Elem	0.00	0.00	0.00	1,357.58	0.00	
01 2620 220 2001	Social Security - Custodian Sec	0.00	0.00	0.00	969.14	0.00	
01 2620 220 3005	Social Security - Custodian PreK	0.00	0.00	0.00	139.11	0.00	
01 2620 230 000	Retirement - Dist Maintenance	12,000.00	3,606.97	0.00	3,471.07	0.00	
01 2620 230 1003	Retirement - Custodian Elem	0.00	0.00	0.00	1,772.29	0.00	
01 2620 230 2001	Retirement - Custodian Sec	0.00	0.00	0.00	1,263.41	0.00	
01 2620 340 000	Contract Services Bldg OP - District	10,000.00	0.00	0.00	0.00	0.00	
01 2620 340 1003	Contract Services Bldg OP - Elem	5,000.00	0.00	0.00	3,313.26	0.00	
01 2620 340 2001	Contract Services Bldg OP - Sec	5,000.00	0.00	0.00	3,304.50	0.00	
01 2620 340 3005	Contract Services Bldg OP - PreK	1,000.00	0.00	0.00	0.00	0.00	
01 2620 610 000	Custodial Supplies - Dist (21-22 Dist-R&M Grounds)	10,000.00	1,990.48	0.00	1,156.39	0.00	
01 2620 610 1003	Custodial Supplies - Elem (21-22 Elem-R&M Supplies)	10,000.00	885.97	0.00	1,924.69	0.00	
01 2620 610 2001	Custodial Supplies - Sec (21-22 Sec-R&M Supplies)	15,000.00	4,815.03	0.00	6,326.20	0.00	
01 2620 610 3005	Custodial Supplies - PreK (21-22 PreK Maintenance Supplies)	2,500.00	56.55	0.00	432.00	0.00	
01 2620 720 000	Bldg Improv District	25,000.00	0.00	0.00	0.00	0.00	
01 2620 733 000	Maint-Equip-Concession Stand	20,000.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 17
01 2620 733 1 003	Furniture & Fixtures >5000 - Elem Bldg OP	5,000.00	0.00	0.00	0.00	0.00	
01 2620 733 2 001	Furniture & Fixtures >5000 - Sec Bldg OP	5,000.00	956.32	0.00	144.50	0.00	
01 2620 733 3 005	Furniture & Fixtures >5000 - PreK Bldg OP	2,500.00	0.00	0.00	0.00	0.00	
01 2620 890 0 000	Misc. Exp - Building Operations	0.00	0.00	0.00	0.00	0.00	
<b>2620</b>	<b>MAINTENANCE OF BUILDINGS</b>	<b>Total</b>	<b>239,000.00</b>	<b>55,340.63</b>	<b>0.00</b>	<b>104,176.47</b>	<b>0.00</b>
<b>2630</b>	<b>Care &amp; Upkeep of Grounds</b>						
01 2630 610 0 000	R&M - Grounds: Supplies/Materials	0.00	0.00	0.00	2,070.00	0.00	
<b>2630</b>	<b>Care &amp; Upkeep of Grounds</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,070.00</b>	<b>0.00</b>
<b>2660</b>	<b>SECURITY</b>						
01 2660 490 0 000	Safety and Security/School Resource	15,000.00	167.69	0.00	(57.53)	0.00	
<b>2660</b>	<b>SECURITY</b>	<b>Total</b>	<b>15,000.00</b>	<b>167.69</b>	<b>0.00</b>	<b>(57.53)</b>	<b>0.00</b>
<b>2710</b>	<b>REGULAR PUPIL TRANSPORTATION</b>						
01 2710 110 0 000	Bus Driver Wages	0.00	1,578.89	0.00	33,276.35	0.00	
01 2710 112 0 000	DNU - Trans-Sub Bus Salary	6,000.00	1,400.27	0.00	0.00	0.00	
01 2710 130 0 000	Overtime Bus	0.00	0.00	0.00	5,307.60	0.00	
01 2710 150 0 000	DNU - Salary Bus	110,000.00	32,088.18	0.00	0.00	0.00	
01 2710 210 0 000	DNU - Benefits	0.00	1,392.23	0.00	168.31	0.00	
01 2710 220 0 000	Social Security - Bus	9,000.00	2,651.20	0.00	2,939.55	0.00	
01 2710 230 0 000	Retirement - Bus	9,000.00	1,920.15	0.00	3,087.27	0.00	
01 2710 281 0 000	Health Benefits	0.00	0.00	0.00	8.00	0.00	
01 2710 610 0 000	Supplies	7,000.00	0.00	0.00	19,486.60	0.00	
01 2710 626 0 000	Gas And Oil	40,000.00	9,905.86	0.00	17,761.50	0.00	
01 2710 732 0 000	Vehicle Acquisition	75,000.00	280.00	0.00	0.00	0.00	
01 2710 739 0 000	Other Equipment >5000 (21-22 Other Equip Tires/Parts)	35,000.00	3,071.76	0.00	0.00	0.00	
01 2710 890 0 000	Misc. Exp - Bus	10,000.00	1,270.43	0.00	1,184.79	0.00	
<b>2710</b>	<b>REGULAR PUPIL TRANSPORTATION</b>	<b>Total</b>	<b>301,000.00</b>	<b>55,558.97</b>	<b>0.00</b>	<b>83,219.97</b>	<b>0.00</b>
<b>2712</b>	<b>SCHOOL AGE SPEC ED TRANSPORT</b>						
01 2712 150 2 001	SPED TRANSPORTATION/BUS DRIVER	10,000.00	0.00	0.00	0.00	0.00	
01 2712 220 2 001	FICA/Medicare SPED Transportation	500.00	0.00	0.00	0.00	0.00	
01 2712 230 2 001	Retirement -- SPED Transportation	500.00	0.00	0.00	0.00	0.00	
01 2712 338 0 000	SPED RPRS & MAINT -- PRIUS	1,000.00	0.00	0.00	0.00	0.00	
01 2712 520 0 000	SPED Vehicle Liability Insurance	0.00	0.00	0.00	0.00	0.00	
01 2712 610 0 000	SPED TRNS SUPPLIES -- PRIUS	500.00	0.00	0.00	0.00	0.00	
01 2712 626 0 000	SPED GAS & OIL -- PRIUS	1,000.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 18
000							
01 2712 890 0 000	SPED TRANS -- OTHER	500.00	0.00	0.00	0.00	0.00	
<b>2712</b>	<b>SCHOOL AGE SPEC ED TRANSPORT</b>	<b>Total</b>	<b>14,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>2900</b>	<b>OTHER SUPPORT SERVICES</b>						
01 2900 220 0 000	SOCIAL SECURITY	570.00	573.75	0.00	0.00	0.00	
01 2900 239 0 000	EARLY RETIRMENT	7,500.00	7,500.00	0.00	0.00	0.00	
<b>2900</b>	<b>OTHER SUPPORT SERVICES</b>	<b>Total</b>	<b>8,070.00</b>	<b>8,073.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3135</b>	<b>High Ability Learner</b>						
01 3135 111 0 000	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00	
01 3135 210 0 000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	
01 3135 220 0 000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	
01 3135 230 0 000	RETIREMENT	0.00	0.00	0.00	0.00	0.00	
01 3135 320 0 000	OTHER PROF/TECH SERVICES	0.00	0.00	0.00	0.00	0.00	
01 3135 580 0 000	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00	0.00	
01 3135 610 0 000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	
01 3135 640 0 000	CURRICULUM	0.00	0.00	0.00	0.00	0.00	
<b>3135</b>	<b>High Ability Learner</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3300</b>	<b>COMMUNITY SERVICES</b>						
01 3300 610 0 000	Community Service	8,000.00	1,149.91	0.00	0.00	0.00	
<b>3300</b>	<b>COMMUNITY SERVICES</b>	<b>Total</b>	<b>8,000.00</b>	<b>1,149.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3540</b>	<b>STATE EARLY CHILDHOOD</b>						
01 3540 111 0 000	EARLY CHILDHOOD--INST SALARY	0.00	0.00	0.00	0.00	0.00	
01 3540 210 0 000	EARLY CHILDHOOD--BENEFITS	0.00	0.00	0.00	0.00	0.00	
01 3540 220 0 000	EARLY CHILDHOOD--FICA/MEDICARE	0.00	0.00	0.00	0.00	0.00	
01 3540 230 0 000	EARLY CHILDHOOD--RETIREMENT	0.00	0.00	0.00	0.00	0.00	
01 3540 237 0 000	RETIREMENT ADJ -- EARLY INTERVENING	0.00	0.00	0.00	0.00	0.00	
01 3540 580 0 000	STF DEV/TRAVEL--EARLY INTERVENING	0.00	0.00	0.00	0.00	0.00	
01 3540 610 0 000	SUPPLIES--EARLY INTERVENING	0.00	0.00	0.00	0.00	0.00	
01 3540 890 0 000	OTHER -- EARLY INTERVENING	0.00	0.00	0.00	0.00	0.00	
<b>3540</b>	<b>STATE EARLY CHILDHOOD</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3999</b>	<b>ED QUEST</b>						
01 3999 890 0 000	ED QUEST MINI GRANT	0.00	0.00	0.00	0.00	0.00	
<b>3999</b>	<b>ED QUEST</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5000</b>	<b>DEBT SERVICES</b>						
01 5000 720 0 000 000	Debt Service - Buildings	0.00	0.00	0.00	0.00	0.00	
<b>5000</b>	<b>DEBT SERVICES</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 19
<b>6200</b>	<b>TITLE I, PART A NCLB IMPROV THE ACADEM</b>						
01 6200 111 0 000	TITLE I Salaries - Teachers	8,000.00	18,330.00	0.00	10,546.26	0.00	
01 6200 112 0 000	TITLE I Salaries Paras	0.00	0.00	0.00	13,912.27	0.00	
01 6200 132 0 000	TITLE I - Para OT	0.00	0.00	0.00	195.23	0.00	
01 6200 150 0 000	DNU - TITLE I SALARIES/AIDES	0.00	18,214.44	0.00	0.00	0.00	
01 6200 210 0 000	DNU - TITLE I BENEFITS	0.00	1,094.28	0.00	0.00	0.00	
01 6200 220 0 000	DNU - TITLE I FICA/MEDICARE	8,000.00	2,357.25	0.00	0.00	0.00	
01 6200 221 0 000	TITLE I Social Security - Teachers	0.00	0.00	0.00	806.79	0.00	
01 6200 222 0 000	TITLE I Social Security - Paras	0.00	0.00	0.00	1,072.36	0.00	
01 6200 230 0 000	DNU - TITLE I RETIREMENT BENEFITS	9,200.00	3,609.79	0.00	0.00	0.00	
01 6200 231 0 000	TITLE I Retirement - Teachers	0.00	0.00	0.00	1,041.75	0.00	
01 6200 232 0 000	TITLE I Retirement - Paras	0.00	0.00	0.00	1,393.52	0.00	
01 6200 580 0 000	TITLE I Travel Exp	1,500.00	0.00	0.00	0.00	0.00	
01 6200 610 0 000	TITLE I Supplies	1,000.00	0.00	0.00	0.00	0.00	
01 6200 734 0 000	TITLE I Tech Related Hardware >5000	0.00	0.00	0.00	0.00	0.00	
01 6200 735 0 000	TITLE I Tech Software >5000	0.00	0.00	0.00	0.00	0.00	
01 6200 890 0 000	TITLE I Misc. Exp	1,000.00	0.00	0.00	0.00	0.00	
<b>6200</b>	<b>TITLE I, PART A NCLB IMPROV THE ACADEM</b>	<b>Total</b>	<b>28,700.00</b>	<b>43,605.76</b>	<b>0.00</b>	<b>28,968.18</b>	<b>0.00</b>
<b>6210</b>	<b>TITLE I ACCOUNTABILITY</b>						
01 6210 100 0 000	Title1 Accountability SALARIES	10,000.00	0.00	0.00	0.00	0.00	
01 6210 112 0 000	TITLE I FY12 -- SUB SALARIES	0.00	0.00	0.00	0.00	0.00	
01 6210 220 0 000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	
01 6210 230 0 000	RETIREMENT	0.00	0.00	0.00	0.00	0.00	
<b>6210</b>	<b>TITLE I ACCOUNTABILITY</b>	<b>Total</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6310</b>	<b>TITLE II, PART A NCLB TCHR QUAL GRANTS</b>						
01 6310 111 0 000	TITLE II-A Salaries - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6310 320 0 000	TITLE II-A Professional Educational Svcs	0.00	0.00	0.00	0.00	0.00	
01 6310 330 0 000	TITLE II-A Employee Training/Dev Svcs	0.00	12,800.00	0.00	2,380.75	0.00	
01 6310 580 0 000	TITLE II-A Travel Exp	0.00	0.00	0.00	343.80	0.00	
01 6310 610 0 000	TITLE II-A Supplies	0.00	0.00	0.00	0.00	0.00	
01 6310 890 0 000	TITLE II-A Misc. Exp	0.00	0.00	0.00	0.00	0.00	
<b>6310</b>	<b>TITLE II, PART A NCLB TCHR QUAL GRANTS</b>	<b>Total</b>	<b>0.00</b>	<b>12,800.00</b>	<b>0.00</b>	<b>2,724.55</b>	<b>0.00</b>

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 20
<b>6404</b>	<b>IDEA PART B(611) BASE ALLOC BIRTH TO 4</b>						
01 6404 580 000	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00	0.00	
01 6404 591 000	IDEA B BASE -- PROFESSIONAL SERVICE	0.00	0.00	0.00	0.00	0.00	
01 6404 610 000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	
01 6404 890 000	IDEA BIRTH-4 INDIRECT COST	0.00	0.00	0.00	0.00	0.00	
<b>6404</b>	<b>IDEA PART B(611) BASE ALLOC BIRTH TO 4</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6406</b>	<b>IDEA PRESCHOOL(619) BASE ALLOC</b>						
01 6406 111 305	IDEA B PREK SPED SALARY	0.00	0.00	0.00	0.00	0.00	
01 6406 220 305	IDEA B PREKSPED FICA/MEDICARE	0.00	0.00	0.00	0.00	0.00	
01 6406 230 305	IDEA B PREK SPED RETIREMENT	0.00	0.00	0.00	0.00	0.00	
01 6406 580 305	IDEA PREK--STAFF DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	
01 6406 591 305	IDEA B PREK--PROFESSIONAL SVCS	4,000.00	0.00	0.00	0.00	0.00	
01 6406 890 000	IDEA PREK INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	
<b>6406</b>	<b>IDEA PRESCHOOL(619) BASE ALLOC</b>	<b>Total</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6408</b>	<b>IDEA ENROLLMENT/POVERTY</b>						
01 6408 111 000	IDEA-EP-- Salaries Teachers	71,000.00	19,572.60	0.00	3,163.89	0.00	
01 6408 111 305	IDEA EP Teacher Salary - PreK	0.00	0.00	0.00	11,350.62	0.00	
01 6408 151 000	IDEA-EP - Add'l Comp Teachers	0.00	0.00	0.00	2,467.50	0.00	
01 6408 210 000	DNU - IDEA-EP--OTHER BENEFITS	0.00	5,372.75	0.00	0.00	0.00	
01 6408 211 000	IDEA-EP - Group Insurance Teachers	0.00	0.00	0.00	1,466.16	0.00	
01 6408 220 000	DNU - IDEA-EP--FICA/MEDICARE	6,200.00	1,688.78	0.00	0.00	0.00	
01 6408 221 000	IDEA-EP Social Security - Teachers	0.00	0.00	0.00	376.59	0.00	
01 6408 221 305	IDEA-EP Social Security Teachers - EC	0.00	0.00	0.00	991.36	0.00	
01 6408 230 000	DNU - IDEA-EP--RETIREMENT	8,000.00	1,933.36	0.00	0.00	0.00	
01 6408 231 000	IDEA-EP Retirement - Teachers	0.00	0.00	0.00	556.25	0.00	
01 6408 231 305	IDEAP-EP Retirement Teachers - EC	0.00	0.00	0.00	1,121.19	0.00	
01 6408 281 000	IDEA-EP STIPEND- Health Benefits - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6408 281 305	IDEA-EP STIPEND-Health Benefits Teachers EC	0.00	0.00	0.00	2,625.00	0.00	
01 6408 580 000	IDEA-EP-- Travel Exp	0.00	0.00	0.00	0.00	0.00	
01 6408 591 000	IDEA-EP--Purchased Services	0.00	14,000.00	0.00	0.00	0.00	
01 6408 591 305	IDEA-Services Purchased from ESU or district-PreK	0.00	2,100.00	0.00	3,815.10	0.00	
01 6408 610 000	IDEA-EP--Supplies	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 21
01 6408 734 0 000	IDEA--EP Tech Related Hardware >5000	0.00	0.00	0.00	0.00	0.00	
01 6408 890 0 000	IDEA-EP- Misc. Exp	0.00	0.00	0.00	0.00	0.00	
<b>6408</b>	<b>IDEA ENROLLMENT/POVERTY</b>	<b>Total</b>	<b>85,200.00</b>	<b>44,667.49</b>	<b>0.00</b>	<b>27,933.66</b>	<b>0.00</b>
<b>6421</b>	<b>IDEA PART-B (611) ARP - EP</b>						
01 6421 591 0 000	IDEA B-EP (ARP) Services Purchased from ESU or district	0.00	0.00	0.00	333.30	0.00	
<b>6421</b>	<b>IDEA PART-B (611) ARP - EP</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>333.30</b>	<b>0.00</b>
<b>6422</b>	<b>IDEA PreK 619 ARP</b>						
01 6422 610 3 005	IDEA PreK 619 ARP-OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	815.00	0.00	
<b>6422</b>	<b>IDEA PreK 619 ARP</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>815.00</b>	<b>0.00</b>
<b>6690</b>	<b>Other Fed Non-Categorical Expenditures</b>						
01 6690 150 3 005	ARP Child Stabilization funds - Non Instructional	0.00	0.00	0.00	0.00	0.00	
01 6690 151 3 005	ARP Bonus Teachers/Professional Staff	0.00	0.00	0.00	250.00	0.00	
01 6690 152 3 005	ARP Bonus Instructional Aides & Assistants	0.00	0.00	0.00	250.00	0.00	
01 6690 220 3 005	Social Security/Medicare	0.00	0.00	0.00	0.00	0.00	
01 6690 221 3 005	Social Security Teachers	0.00	0.00	0.00	19.12	0.00	
01 6690 222 3 005	SOCIAL SECURITY AIDES	0.00	0.00	0.00	19.13	0.00	
01 6690 610 3 005	ARP Childcare Stabilization - OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	583.83	0.00	
01 6690 731 3 005	ARP Childcare Stabilization - Equipment	0.00	0.00	0.00	0.00	0.00	
<b>6690</b>	<b>Other Fed Non-Categorical Expenditures</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,122.08</b>	<b>0.00</b>
<b>6700</b>	<b>FED VOC &amp; APP TECH ED (CARL PERKINS)</b>						
01 6700 610 0 000	FED VOC & APP (CARL PERKINGS) SUPPLIES	4,990.00	0.00	0.00	0.00	0.00	
01 6700 610 2 001	Carl Perkins Fed Grant Supplies & Mat - Sec	0.00	0.00	0.00	1,795.00	0.00	
<b>6700</b>	<b>FED VOC &amp; APP TECH ED (CARL PERKINS)</b>	<b>Total</b>	<b>4,990.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,795.00</b>	<b>0.00</b>
<b>6969</b>	<b>TITLE IV GRANTS</b>						
01 6969 111 2 001	TITLE IV Salaries - Teachers Sec	4,500.00	0.00	0.00	0.00	0.00	
01 6969 220 2 001	DNU - Social Security/Medicare	400.00	0.00	0.00	0.00	0.00	
01 6969 230 2 001	DNU - RETIREMENT	400.00	0.00	0.00	0.00	0.00	
01 6969 320 0 000	TITLE IV Professional Svcs	7,000.00	0.00	0.00	0.00	0.00	
01 6969 565 0 000	TITLE IV - Tuition to Post-Sec Schools	0.00	0.00	0.00	2,421.12	0.00	
01 6969 580 0 000	TITLE IV Travel Exp	45,000.00	0.00	0.00	0.00	0.00	
01 6969 591 0 000	TITLE IV Svcs Purchased from ESU or district	0.00	0.00	0.00	0.00	0.00	
01 6969 610 0 000	TITLE IV Supplies	500.00	736.84	0.00	0.00	0.00	
01 6969 810 0 000	TITLE IV - Dues and Fees	0.00	240.00	0.00	0.00	0.00	
<b>6969</b>	<b>TITLE IV GRANTS</b>	<b>Total</b>	<b>57,800.00</b>	<b>976.84</b>	<b>0.00</b>	<b>2,421.12</b>	<b>0.00</b>

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 22
<b>6990</b>	<b>OTHER FED CATEGORICAL RECEIPTS</b>						
01 6990 610 000	Other Fed grant Supplies	0.00	0.00	0.00	0.00	0.00	
<b>6990</b>	<b>OTHER FED CATEGORICAL RECEIPTS</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6992</b>	<b>REAP</b>						
01 6992 650 000	REAP-Supplies-Technology Related	0.00	0.00	0.00	29,562.51	0.00	
01 6992 735 000	REAP - Tech Software >5000	35,000.00	0.00	0.00	0.00	0.00	
<b>6992</b>	<b>REAP</b>	<b>Total</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,562.51</b>	<b>0.00</b>
<b>6996</b>	<b>ESSERS I</b>						
01 6996 111 1003	ESSERS Teachers/Professional Staff	41,590.00	0.00	0.00	0.00	0.00	
01 6996 112 1003	ESSERS Instructional Aides & Assistants	0.00	0.00	0.00	0.00	0.00	
01 6996 116 1003	Professional Non-certificated Staff	0.00	0.00	0.00	0.00	0.00	
01 6996 131 1003	Salaries for Overtime Instructional Aide	0.00	0.00	0.00	0.00	0.00	
01 6996 216 1003	ESSERS Insurance Prof. Non-certificated	0.00	0.00	0.00	0.00	0.00	
01 6996 220 1003	Social Security/Medicare	0.00	0.00	0.00	0.00	0.00	
01 6996 221 1003	Social Security Teachers	0.00	0.00	0.00	0.00	0.00	
01 6996 222 1003	ESSERS SOCIAL SECURITY AIDES	0.00	0.00	0.00	0.00	0.00	
01 6996 226 1003	ESSERS SS Professional Non-Certificated	0.00	0.00	0.00	0.00	0.00	
01 6996 230 1003	RETIREMENT	0.00	0.00	0.00	0.00	0.00	
01 6996 231 1003	Retirement Contributions Teachers	0.00	0.00	0.00	0.00	0.00	
01 6996 232 1003	Retirement Contributions Aides & Assist.	0.00	0.00	0.00	0.00	0.00	
01 6996 236 1003	ESSERS Retirement Prof. Non-certified	0.00	0.00	0.00	0.00	0.00	
01 6996 610 1003	ESSERS - OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	0.00	
01 6996 610 2001	ESSERS - OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	0.00	
<b>6996</b>	<b>ESSERS I</b>	<b>Total</b>	<b>41,590.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6997</b>	<b>ESSERS II</b>						
01 6997 650 000	ESSER II - Supplies-Technology Related	0.00	0.00	0.00	0.00	0.00	
01 6997 734 000	ESSERS II - COMPUTER HARDWARE	0.00	0.00	0.00	0.00	0.00	
<b>6997</b>	<b>ESSERS II</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6998</b>	<b>ESSERS III</b>						
01 6998 111 1003	Salaries Teachers/Professional Staff	60,000.00	0.00	0.00	0.00	0.00	
01 6998 111 2001	Salaries Teachers/Professional Staff	0.00	0.00	0.00	0.00	0.00	
01 6998 111 3005	ESSERS III Teacher Salaries-Preschool	0.00	22,052.05	0.00	0.00	0.00	
01 6998 112 3005	ESSERS III Instructional Aides & Assistants-Preschool	0.00	0.00	0.00	0.00	0.00	
01 6998 116 000	ESSER III Professional Non-certificated Staff-dist	0.00	10,000.00	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 23
01 6998 116 1 003	ESSERS III Professional Non-certificated Staff	0.00	10,402.77	0.00	0.00	0.00	
01 6998 116 2 001	ESSERS III Professional Non-certificated Staff	0.00	8,288.73	0.00	0.00	0.00	
01 6998 210 1 003	Health Insurance/Benefits	0.00	1,313.50	0.00	0.00	0.00	
01 6998 210 2 001	Health Insurance/Benefits	0.00	1,386.74	0.00	0.00	0.00	
01 6998 210 3 005	Health Insurance/Benefits	0.00	0.00	0.00	0.00	0.00	
01 6998 220 0 000	ESSER III Social Security/Medicare	0.00	765.00	0.00	0.00	0.00	
01 6998 220 1 003	Social Security/Medicare	4,600.00	896.29	0.00	0.00	0.00	
01 6998 220 2 001	Social Security/Medicare	0.00	660.58	0.00	0.00	0.00	
01 6998 220 3 005	Social Security/Medicare	0.00	1,790.95	0.00	0.00	0.00	
01 6998 230 0 000	ESSER III RETIREMENT	0.00	987.78	0.00	0.00	0.00	
01 6998 230 1 003	RETIREMENT	6,000.00	1,027.57	0.00	0.00	0.00	
01 6998 230 2 001	RETIREMENT	0.00	818.75	0.00	0.00	0.00	
01 6998 230 3 005	RETIREMENT	0.00	1,947.39	0.00	0.00	0.00	
01 6998 290 1 003	OTHER BENEFITS	0.00	0.00	0.00	0.00	0.00	
01 6998 290 2 001	OTHER BENEFITS	0.00	0.00	0.00	0.00	0.00	
01 6998 290 3 005	OTHER BENEFITS FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	
01 6998 291 3 005	FRINGE BENEFITS - TEACHERS/PROF STAFF	0.00	1,925.00	0.00	0.00	0.00	
01 6998 610 0 001	OTHER SUPPLIES AND MATERIALS	0.00	88.00	0.00	0.00	0.00	
01 6998 610 0 005	Supplies and Materials-Preschool	0.00	0.00	0.00	0.00	0.00	
01 6998 610 1 003	Supplies & Materials - Elementary	0.00	0.00	0.00	0.00	0.00	
01 6998 640 0 001	ESSERS III Curriculum	120,000.00	48,957.58	0.00	0.00	0.00	
01 6998 640 1 003	ESSERS III Curriculum-Elem	0.00	0.00	0.00	24,250.00	0.00	
01 6998 641 1 003	ESSERS III Digital Instruct Materials - Elem	0.00	0.00	0.00	3,400.00	0.00	
01 6998 643 0 003	Web/Cloud based software	0.00	15,611.71	0.00	0.00	0.00	
01 6998 643 0 005	Web/Cloud based software	0.00	0.00	0.00	0.00	0.00	
<b>6998</b>	<b>ESSERS III</b>	<b>Total</b>	<b>190,600.00</b>	<b>128,920.39</b>	<b>0.00</b>	<b>27,650.00</b>	<b>0.00</b>
<b>8000</b>	<b>TRANSFERS (OUTGOING)</b>						
01 8000 753 2 001	Depreciation Fund Transfer	0.00	0.00	0.00	0.00	0.00	
01 8000 756 2 001	Fee Fund Transfer	0.00	0.00	0.00	0.00	0.00	
01 8000 790 0 000	TRANSFERS CONTINGENCY	0.00	0.00	0.00	0.00	0.00	
01 8000 890 0 000	Depreciation Fund Payables	0.00	0.00	0.00	0.00	0.00	
01 8000 912 0	Hot Lunch Trans	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 24
000							
01 8000 912 1 003	Building Fund Tranfser	0.00	0.00	0.00	0.00	0.00	
01 8000 912 2 001	Hazardous Material Fund Transfer	0.00	0.00	0.00	0.00	0.00	
01 8000 912 3 005	Coop Fund Transfer	0.00	0.00	0.00	0.00	0.00	
01 8000 912 4 000	Reimb. Fund Xfer	0.00	0.00	0.00	0.00	0.00	
01 8000 913 2 001	Activities Transfer	15,000.00	0.00	0.00	0.00	0.00	
<b>8000 TRANSFERS (OUTGOING)</b>	<b>Total</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9000 NON-PROGRAM EXPENDITURES</b>							
01 9000 318 0 000	Non Program-stipends	0.00	0.00	0.00	0.00	0.00	
01 9000 890 0 000	Unencumbered Balance	1,474,265.21	0.00	0.00	0.00	0.00	
<b>9000 NON-PROGRAM EXPENDITURES</b>	<b>Total</b>	<b>1,474,265.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9003 Interfund Loan Special Bldg Fund</b>							
01 9003 001 0 000	Interfund Loans	0.00	0.00	0.00	0.00	0.00	
<b>9003 Interfund Loan Special Bldg Fund</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9004 Interfund Loan from QCPUF</b>							
01 9004 001 0 000	Interfund Loan - QCPUF	0.00	0.00	0.00	0.00	0.00	
<b>9004 Interfund Loan from QCPUF</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9999 CONTINGENCY</b>							
01 9999 999 9 000	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	
<b>9999 CONTINGENCY</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
01	GENERAL FUND	9,032,919.96	1,968,848.47	0.00	2,096,616.90	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 25
02	Depreciation Fund						
<b>2600</b>	<b>SUPPORT SERVICES-MAINTENANCE AND OPER</b>						
02 2600 699 000	DEPRECIATION CONTINGENCY	0.00	0.00	0.00	0.00	0.00	
<b>2600</b>	<b>SUPPORT SERVICES-MAINTENANCE AND OPER</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2900</b>	<b>OTHER SUPPORT SERVICES</b>						
02 2900 732 000	Vehicles	0.00	0.00	0.00	0.00	0.00	
02 2900 733 000	Grounds & Maintenance Fixtures	0.00	30,698.51	0.00	0.00	0.00	
02 2900 739 000	Other Equipment	34,000.00	100,694.94	0.00	0.00	0.00	
<b>2900</b>	<b>OTHER SUPPORT SERVICES</b>	<b>Total</b>	<b>34,000.00</b>	<b>131,393.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8000</b>	<b>TRANSFERS (OUTGOING)</b>						
02 8000 911 000	TRANSFERS TO THE GENERAL FUND	0.00	0.00	0.00	0.00	0.00	
02 8000 912 000	TRANSFERS TO THE SCHOOL LUNCH FUND	0.00	0.00	0.00	0.00	0.00	
<b>8000</b>	<b>TRANSFERS (OUTGOING)</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9010</b>	<b>Grounds</b>						
02 9010 111 1 003	Grounds - Elem	0.00	0.00	0.00	0.00	0.00	
02 9010 111 2 001	Grounds - Secondary	0.00	0.00	0.00	0.00	0.00	
<b>9010</b>	<b>Grounds</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
02	Depreciation Fund	34,000.00	131,393.45	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 26
03	Employee Benefit Fund						
<b>1100</b>	<b>REGULAR INSTRUCTIONAL PROGRAMS</b>						
03 1100 699 000	EE BENEFIT CONTINGENCY	0.00	0.00	0.00	0.00	0.00	
<b>1100</b>	<b>REGULAR INSTRUCTIONAL PROGRAMS</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>2900</b>	<b>OTHER SUPPORT SERVICES</b>						
03 2900 280 000	Employee Benefits	45,000.00	13,877.33	0.00	8,092.04	0.00	
03 2900 290 000	FEES	5,000.00	0.00	0.00	0.00	0.00	
<b>2900</b>	<b>OTHER SUPPORT SERVICES</b>	<b>Total</b>	<b>50,000.00</b>	<b>13,877.33</b>	<b>0.00</b>	<b>8,092.04</b>	<b>0.00</b>
03	Employee Benefit Fund	50,000.00	13,877.33	0.00	8,092.04	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 27
05	Activity Fund						
<b>2900</b>	<b>OTHER SUPPORT SERVICES</b>						
05 2900 352 0 000 120	HIGH SCHOOL OFFICIALS/GATE FEES - Refs/Officials	0.00	120.00	0.00	2,900.00	0.00	
05 2900 580 0 000 105	MORRILL ONE ACTS - Travel Expense and Mileage	0.00	0.00	0.00	160.00	0.00	
05 2900 580 0 000 106	MHS CROSS COUNTRY- Travel Expense and Mileage	0.00	0.00	0.00	526.15	0.00	
05 2900 580 0 000 110	MHS WRESTLING - Travel Expense and Mileage	0.00	0.00	0.00	0.00	0.00	
05 2900 580 0 000 111	CHEERLEADING/SPIRIT SQUAD - Travel Expense and Mileage	0.00	0.00	0.00	0.00	0.00	
05 2900 580 0 000 120	HIGH SCHOOL OFFICIALS/GATE FEES - Travel Expense and Mileage	0.00	0.00	0.00	269.55	0.00	
05 2900 580 0 000 508	MHS MUSIC - Travel Expense and Mileage	0.00	0.00	0.00	30.00	0.00	
05 2900 580 0 000 525	FFA - Travel Expense and Mileage	0.00	0.00	0.00	398.00	0.00	
05 2900 610 0 000 000	IN/OUT - Expenditures	0.00	745.75	0.00	(93.72)	0.00	
05 2900 610 0 000 051	ELEMENTARY CLOSET DONATIONS - Expenditures	0.00	535.74	0.00	0.00	0.00	
05 2900 610 0 000 052	PLATTE VALLEY BANK DONATIONS	0.00	0.00	0.00	1,360.85	0.00	
05 2900 610 0 000 053	EARLY CHILDHOOD FUNDRAISER/DONATIONS - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 100	MHS VOLLEYBALL - Supplies	0.00	2,719.00	0.00	6,241.34	0.00	
05 2900 610 0 000 101	MHS FOOTBALL - Supplies	0.00	(1,484.49)	0.00	157.38	0.00	
05 2900 610 0 000 102	MHS BOYS BASKETBALL - Supplies	0.00	1,747.22	0.00	2,180.77	0.00	
05 2900 610 0 000 103	MHS GIRLS BASKETBALL	0.00	81.16	0.00	2,048.40	0.00	
05 2900 610 0 000 104	LIONS OF THE QUARTER -- MHS	0.00	0.00	0.00	(7.05)	0.00	
05 2900 610 0 000 105	MORRILL ONE ACTS - Supplies	0.00	121.38	0.00	1,228.05	0.00	
05 2900 610 0 000 106	MHS CROSS COUNTRY - Supplies	0.00	666.18	0.00	1,850.37	0.00	
05 2900 610 0 000 107	MHS GOLF - Supplies	0.00	0.00	0.00	(10.00)	0.00	
05 2900 610 0 000 109	SPEECH - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 110	MHS WRESTLING - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 111	CHEERLEADING/SPIRIT SQUAD - Supplies	0.00	529.94	0.00	288.60	0.00	
05 2900 610 0 000 116	MHS TRACK - Supplies	0.00	0.00	0.00	(65.42)	0.00	
05 2900 610 0 000 120	HIGH SCHOOL OFFICIALS/GATE FEES - Supplies	0.00	20,818.09	0.00	10,979.53	0.00	
05 2900 610 0 000 121	SPED ACTIVITY FUND - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 130	WESTERN TRAILS CONF (WTC) SCHOLARSHIPS - Expenditures	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 217	GRAD CLASS 2017	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 220	Grad Class 2018	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0	GRAD CLASS 2019	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 28
000 221							
05 2900 610 0 000 222	GRAD CLASS 2022	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 223	GRAD CLASS 2020	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 224	Alaric	0.00	350.00	0.00	0.00	0.00	
05 2900 610 0 000 225	MERICKI	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 226	Klaus	0.00	15.75	0.00	0.00	0.00	
05 2900 610 0 000 227	Sabio	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 301	ELEMENTARY GENERAL ACTIVITIES/POP \$	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 403	Jr High Student Council	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 415	Jr. High Cheerleading	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 416	JR HIGH OFFICIALS/GATE FEES	0.00	0.00	0.00	100.00	0.00	
05 2900 610 0 000 417	JR HIGH VOLLEYBALL - Supplies	0.00	1,113.00	0.00	0.00	0.00	
05 2900 610 0 000 418	JR HIGH GIRLS BASKETBALL - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 425	LIONS CAFE -- 8TH GRADE	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 426	LIONS COMMITTED - Supplies	0.00	0.00	0.00	150.00	0.00	
05 2900 610 0 000 503	LION CUB FOOTBALL - Supplies	0.00	0.00	0.00	41.50	0.00	
05 2900 610 0 000 504	LION CUB BASKETBALL -Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 505	LION CUB VOLLEYBALL - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 506	LIBRARY/BOOK FAIRS - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 508	MHS MUSIC - Supplies	0.00	28.00	0.00	0.00	0.00	
05 2900 610 0 000 510	NATIONAL HONOR SOCIETY - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 511	SPANISH CLUB - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 512	Elementary Leadership Team - Supplies	0.00	1,173.90	0.00	(88.63)	0.00	
05 2900 610 0 000 513	MHS STUDENT COUNCIL - Supplies	0.00	513.46	0.00	593.43	0.00	
05 2900 610 0 000 518	LIONTRACKS --SCHOOL PAPER	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 519	ALL-SCHOOL PLAY	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 520	FBLA - Supplies	0.00	60.70	0.00	133.88	0.00	
05 2900 610 0 000 521	FBLA - SCHOLARSHIP FUND - Expenditure	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 523	GAMERS CLUB - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 524	AG DEPARTMENT - Supplies	0.00	0.00	0.00	1,315.85	0.00	
05 2900 610 0 000 525	FFA - Supplies	0.00	1,332.00	0.00	4,470.19	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 29
05 2900 610 0 000 611	QUIZBOWL - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 614	YEARBOOK -- ALL YEARS	0.00	0.00	0.00	368.99	0.00	
05 2900 610 0 000 903	CONCESSION STAND - Supplies	0.00	8,810.31	0.00	6,143.59	0.00	
05 2900 610 0 000 904	WEIGHT ROOM - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 906	To Adjust Cash To Actual	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 907	GEORGE CALVERT MEMORIAL SCHOLARSHIP	0.00	0.00	0.00	0.00	0.00	
05 2900 610 1 003 050	Cooking Club	0.00	0.00	0.00	0.00	0.00	
05 2900 810 0 000 101	MHS FOOTBALL- Dues and Fees	0.00	0.00	0.00	0.00	0.00	
05 2900 810 0 000 102	MHS BOYS BASKETBALL - Dues and Fees	0.00	0.00	0.00	0.00	0.00	
05 2900 810 0 000 103	MHS GIRLS BASKETBALL - Dues and Fees	0.00	0.00	0.00	0.00	0.00	
05 2900 810 0 000 106	MHS CROSS COUNTRY - Dues and Fees	0.00	0.00	0.00	50.00	0.00	
05 2900 810 0 000 111	CHEERLEADING/SPIRIT SQUAD - Dues and Fees	0.00	0.00	0.00	82.00	0.00	
05 2900 810 0 000 120	HIGH SCHOOL OFFICIALS/GATE FEES - Dues and Fees	0.00	0.00	0.00	345.00	0.00	
05 2900 810 0 000 504	LION CUB BASKETBALL - Dues and Fees	0.00	0.00	0.00	0.00	0.00	
05 2900 810 0 000 508	MHS MUSIC - Dues and Fees	0.00	0.00	0.00	0.00	0.00	
05 2900 810 0 000 525	FFA - Dues and Fees	0.00	0.00	0.00	0.00	0.00	
05 2900 810 0 000 611	QUIZBOWL - Dues and Fees	0.00	0.00	0.00	0.00	0.00	
<b>2900 OTHER SUPPORT SERVICES</b>	<b>Total</b>	<b>0.00</b>	<b>39,997.09</b>	<b>0.00</b>	<b>44,148.60</b>	<b>0.00</b>	
<b>9000 NON-PROGRAM EXPENDITURES</b>							
05 9000 890 0 000	Unencumbered Balance	0.00	0.00	0.00	0.00	0.00	
<b>9000 NON-PROGRAM EXPENDITURES</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
05	Activity Fund	0.00	39,997.09	0.00	44,148.60	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 30
06	Lunch Fund						
<b>3100</b>	<b>Food Service Operations</b>						
06 3100 110 000	Cafeteria Salaries	0.00	0.00	0.00	26,619.96	0.00	
06 3100 111 000	FY13 FFVP	0.00	0.00	0.00	0.00	0.00	
06 3100 130 000	Cafeteria Overtime	0.00	0.00	0.00	2,704.88	0.00	
06 3100 150 000	OTHER --WAGES	170,138.58	19,559.18	0.00	0.00	0.00	
06 3100 150 3005	OTHER STAFF SALARIES-CACFP	0.00	0.00	0.00	0.00	0.00	
06 3100 150 6000	OTHER STAFF SALARIES-FFV	0.00	0.00	0.00	0.00	0.00	
06 3100 210 000	LUNCH BENEFITS	38,000.00	622.28	0.00	2,058.66	0.00	
06 3100 210 3005	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	
06 3100 210 6000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	
06 3100 220 000	LUNCH FICA/MEDICARE	0.00	1,461.85	0.00	2,206.34	0.00	
06 3100 220 3005	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	
06 3100 220 6000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	
06 3100 230 000	LUNCH RETIREMENT EXPENSE	0.00	1,858.84	0.00	2,896.65	0.00	
06 3100 230 3005	RETIREMENT	0.00	0.00	0.00	0.00	0.00	
06 3100 230 6000	RETIREMENT	0.00	0.00	0.00	0.00	0.00	
06 3100 270 000	LUNCH WORKERS COMP/UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	
06 3100 431 000	PURCHASED SERVICES	1,000.00	0.00	0.00	0.00	0.00	
06 3100 580 000	HOT LUNCH MILEAGE	0.00	0.00	0.00	0.00	0.00	
06 3100 610 000	OTHER SUPPLIES AND MATERIALS	20,000.00	3,413.20	0.00	3,518.31	0.00	
06 3100 610 3005	CACFP Supplies	0.00	0.00	0.00	0.00	0.00	
06 3100 610 6000	FFV Supplies	0.00	0.00	0.00	250.25	0.00	
06 3100 630 000	HOT LUNCH FOOD	120,000.00	36,986.69	0.00	42,593.39	0.00	
06 3100 630 3005	CACFP FOOD	0.00	0.00	0.00	0.00	0.00	
06 3100 630 6000	FOOD FFV	0.00	0.00	0.00	0.00	0.00	
06 3100 733 000	HOT LUNCH EQUIPMENT	20,000.00	484.09	0.00	0.00	0.00	
06 3100 735 000	HOT LUNCH SOFTWARE	0.00	0.00	0.00	0.00	0.00	
06 3100 810 000	HOT LUNCH DUES AND FEES	0.00	0.00	0.00	0.00	0.00	
06 3100 890 000	HOT LUNCH OTHER	5,000.00	650.00	0.00	0.00	0.00	
<b>3100</b>	<b>Food Service Operations</b>	<b>Total</b>	<b>374,138.58</b>	<b>65,036.13</b>	<b>0.00</b>	<b>82,848.44</b>	<b>0.00</b>
06	Lunch Fund		374,138.58	65,036.13	0.00	82,848.44	0.00

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page:
07	Bond Fund						31
<b>8000</b>	<b>TRANSFERS (OUTGOING)</b>						
07 8000 911 0 000	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00	
<b>8000</b>	<b>TRANSFERS (OUTGOING)</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
07	Bond Fund	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 32
08	Special Building Fund						
<b>2510</b>	<b>FISCAL SERVICES</b>						
08 2510 610 000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	
<b>2510</b>	<b>FISCAL SERVICES</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>2515</b>	<b>BUILDINGS &amp; SITES</b>						
08 2515 320 000	BUILDING REPAIRS	0.00	0.00	0.00	0.00	0.00	
08 2515 610 000	BUILDING SUPPLIES	0.00	0.00	0.00	0.00	0.00	
<b>2515</b>	<b>BUILDINGS &amp; SITES</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>2610</b>	<b>OPERATION OF BUILDINGS</b>						
08 2610 720 000	BUILDING, ACQUISITION, AND IMPROVEMENTS	1,064,000.00	195,666.71	0.00	22,640.12	0.00	
<b>2610</b>	<b>OPERATION OF BUILDINGS</b>	<b>Total</b>	<b>1,064,000.00</b>	<b>195,666.71</b>	<b>0.00</b>	<b>22,640.12</b>	<b>0.00</b>
<b>2620</b>	<b>MAINTENANCE OF BUILDINGS</b>						
08 2620 340 000	Other Professional Services	0.00	0.00	0.00	1,942.50	0.00	
08 2620 350 000	Technical Services	0.00	0.00	0.00	0.00	0.00	
<b>2620</b>	<b>MAINTENANCE OF BUILDINGS</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>1,942.50</b>	<b>0.00</b>	
<b>4100</b>	<b>4100</b>						
08 4100 710 000	Land Aquisition and Improvement	0.00	0.00	0.00	0.00	0.00	
<b>4100</b>	<b>4100</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>5000</b>	<b>DEBT SERVICES</b>						
08 5000 500 000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	
08 5000 831 000	REDEMPTION OF PRINCIPAL	209,000.00	0.00	0.00	199,286.55	0.00	
08 5000 832 000	DEBT SERVICE INTEREST	0.00	7,166.64	0.00	5,356.72	0.00	
<b>5000</b>	<b>DEBT SERVICES</b>	<b>Total</b>	<b>209,000.00</b>	<b>7,166.64</b>	<b>0.00</b>	<b>204,643.27</b>	<b>0.00</b>
<b>6997</b>	<b>ESSERS II</b>						
08 6997 710 000	Land and Land Improvement ESSERS II	0.00	255,024.00	0.00	0.00	0.00	
<b>6997</b>	<b>ESSERS II</b>	<b>Total</b>	<b>0.00</b>	<b>255,024.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8000</b>	<b>TRANSFERS (OUTGOING)</b>						
08 8000 753 000	INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0.00	
08 8000 912 1003	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00	
<b>8000</b>	<b>TRANSFERS (OUTGOING)</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
08	Special Building Fund	1,273,000.00	457,857.35	0.00	229,225.89	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 33
09	Qualified Purpose Capital						
<b>2515</b>	<b>BUILDINGS &amp; SITES</b>						
09 2515 340 000	BUILDING, ACQUISITION AND IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	
09 2515 790 000	CONTRACTED OR SECURED SERVICES	0.00	0.00	0.00	0.00	0.00	
<b>2515 BUILDINGS &amp; SITES</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>4500</b>	<b>4500</b>						
09 4500 340 000	Professional Services	0.00	0.00	0.00	0.00	0.00	
09 4500 450 000	Construction Services	1,100.00	0.00	0.00	0.00	0.00	
<b>4500 4500</b>	<b>Total</b>	<b>1,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>5000</b>	<b>DEBT SERVICES</b>						
09 5000 830 000	Other Debt Related Expenditures	0.00	0.00	0.00	0.00	0.00	
09 5000 831 000	REDEMPTION OF PRINCIPAL	126,000.00	76,000.00	0.00	77,000.00	0.00	
09 5000 832 000	DEBT SERVICE INTEREST	12,000.00	6,515.51	0.00	5,740.64	0.00	
09 5000 833 000	Bond-Issuance & Other Debt Related Costs	0.00	550.00	0.00	550.00	0.00	
<b>5000 DEBT SERVICES</b>	<b>Total</b>	<b>138,000.00</b>	<b>83,065.51</b>	<b>0.00</b>	<b>83,290.64</b>	<b>0.00</b>	
<b>8000</b>	<b>TRANSFERS (OUTGOING)</b>						
09 8000 912 2001	Transfer to	0.00	0.00	0.00	0.00	0.00	
<b>8000 TRANSFERS (OUTGOING)</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9004</b>	<b>Interfund Loan from QCPUF</b>						
09 9004 001 000	Interfund Loan from QCPUF	0.00	0.00	0.00	0.00	0.00	
<b>9004 Interfund Loan from QCPUF</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9010</b>	<b>Grounds</b>						
09 9010 111 000	Abatement	0.00	0.00	0.00	0.00	0.00	
<b>9010 Grounds</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
09	Qualified Purpose Capital	139,100.00	83,065.51	0.00	83,290.64	0.00	

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining
10	Coop Fund					
<b>1213</b>	<b>SPED</b>					
10 1213 318 0 000	SPED Dir Repairs	0.00	0.00	0.00	0.00	0.00
10 1213 580 0 000	SPED Dir Travel	0.00	0.00	0.00	0.00	0.00
<b>1213</b>	<b>SPED</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9010</b>	<b>Grounds</b>					
10 9010 911 0 000	Coop Xfer to General Fund	0.00	0.00	0.00	0.00	0.00
<b>9010</b>	<b>Grounds</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10	Coop Fund	0.00	0.00	0.00	0.00	0.00

Account Number	Account Description	2020-2021	2020-2021	2021-2022	2021-2022	% Remaining	Page: 35
Grand Total:		10,903,158.54	2,760,075.33	0.00	2,544,222.51	0.00	

Regular; Processing Month 10/2022; Accounts to Include Accounts with Activity; Fund Number 01

**Fund: 01 GENERAL FUND**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Local District Taxes	0.00	141,802.87	1,037,585.80	0.00	(1,037,585.80)
01 1115	Carline Tax	0.00	0.00	4,589.37	0.00	(4,589.37)
01 1125	Motor Vehicle	0.00	17,377.51	29,796.96	0.00	(29,796.96)
01 1370	PRE-K TUITION & FEES	0.00	3,216.20	6,627.53	0.00	(6,627.53)
01 1510	Interest On Local Revenue	0.00	2,227.74	3,543.63	0.00	(3,543.63)
01 1800	Community Service Activities	0.00	5,511.00	8,764.91	0.00	(8,764.91)
	Subtotal: LOCAL RECIEPTS	0.00	170,135.32	1,090,908.20	0.00	(1,090,908.20)
01 2110	County Fines & License	0.00	2,014.26	3,112.60	0.00	(3,112.60)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	2,014.26	3,112.60	0.00	(3,112.60)
01 3110	State Aid	0.00	204,314.00	408,628.00	0.00	(408,628.00)
01 3180	Pro Rata Motor Vehicle	0.00	1,678.23	1,678.23	0.00	(1,678.23)
01 3512	DISTANCE ED INCENTIVE PMTS	0.00	0.00	6,030.36	0.00	(6,030.36)
	Subtotal: STATE RECEIPTS	0.00	205,992.23	416,336.59	0.00	(416,336.59)
01 4309	HEADSTART	0.00	6,000.00	6,000.00	0.00	(6,000.00)
01 4505	Fed Chapt I Title 1	0.00	0.00	0.00	0.00	0.00
01 4509	TITLE II Part A	0.00	8,994.00	15,574.00	0.00	(15,574.00)
01 4516	IDEA B PREK -- REVENUES	0.00	(1.00)	(1.00)	0.00	1.00
01 4518	IDEA Part B Base & Enrollment Poverty	0.00	8,868.00	8,868.00	0.00	(8,868.00)
01 4524	Other Federal Non-Categorical Recei	0.00	0.00	0.00	0.00	0.00
01 4708	Medicaid in Public Schools	0.00	3,467.37	3,467.37	0.00	(3,467.37)
01 4709	Medicaid Admin	0.00	2,476.76	2,476.76	0.00	(2,476.76)
01 4997	ESSERS II	0.00	0.00	22,986.00	0.00	(22,986.00)
01 4998	ESSERS III	0.00	0.00	124,620.00	0.00	(124,620.00)
	Subtotal: FEDERAL RECEIPTS	0.00	29,805.13	183,991.13	0.00	(183,991.13)
01 5690	Other Non Revenue Recpts	0.00	70.00	140.00	0.00	(140.00)
	Subtotal: NON-REVENUE RECEIPTS	0.00	70.00	140.00	0.00	(140.00)
	Fund Total:	0.00	408,016.94	1,694,488.52	0.00	(1,694,488.52)

**Revenue Summary Report**

Processing Month: 10/2022

User ID: JPRAGNELL

Regular; Processing Month 10/2022; Accounts to Include Accounts with  
Activity; Fund Number 01

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	408,016.94	1,694,488.52	0.00	(1,694,488.52)

**Activity Fund Balance Report - Account - Exclude Encumbrances**

11/2022 - 11/2022

Regular; Beginning Month 11/2022; Processing Month 11/2022; Accounts to Include Accounts with Activity; Fund Number 05

**Fund: 05 Activity Fund**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>		<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<b>05 704</b>	<b>FUND BALANCE</b>	<b>*Previous Balance</b>				<b>77,691.06</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,691.06</b>
<b>05 704 0000</b>	<b>IN/OUT - Balance</b>	<b>*Previous Balance</b>				<b>(36,295.30)</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(36,295.30)</b>
<b>05 704 0100</b>	<b>MHS VOLLEYBALL - Balance</b>	<b>*Previous Balance</b>				<b>6,079.30</b>
05 704 0100	MHS VOLLEYBALL - Balance		0.00	0.00	0.00	
05 1790 0100	MHS Volleyball-Other Activity Income (fundraising/sports hosting)		0.00	444.00	0.00	
05 2900 610 0 000 100	MHS VOLLEYBALL - Supplies		3,338.00	0.00	0.00	
<b>05 704 0100</b>	<b>MHS VOLLEYBALL - Balance</b>	<b>*Current Activity</b>				<b>(2,894.00)</b>
		<b>*Ending Balance:</b>	<b>3,338.00</b>	<b>444.00</b>	<b>0.00</b>	<b>3,185.30</b>
<b>05 704 0101</b>	<b>MHS FOOTBALL - Balance</b>	<b>*Previous Balance</b>				<b>1,349.74</b>
05 704 0101	MHS FOOTBALL - Balance		0.00	0.00	0.00	
05 2900 610 0 000 101	MHS FOOTBALL - Supplies		46.00	0.00	0.00	
<b>05 704 0101</b>	<b>MHS FOOTBALL - Balance</b>	<b>*Current Activity</b>				<b>(46.00)</b>
		<b>*Ending Balance:</b>	<b>46.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,303.74</b>
<b>05 704 0102</b>	<b>MHS BOYS BASKETBALL - Balance</b>	<b>*Previous Balance</b>				<b>5,591.90</b>
05 704 0102	MHS BOYS BASKETBALL - Balance		0.00	0.00	0.00	
05 1790 0102	MHS Boys Basketball-Other Activity Income (fundraising/sports hosting)		0.00	150.00	0.00	
05 2900 610 0 000 102	MHS BOYS BASKETBALL - Supplies		483.16	0.00	0.00	
<b>05 704 0102</b>	<b>MHS BOYS BASKETBALL - Balance</b>	<b>*Current Activity</b>				<b>(333.16)</b>
		<b>*Ending Balance:</b>	<b>483.16</b>	<b>150.00</b>	<b>0.00</b>	<b>5,258.74</b>
<b>05 704 0103</b>	<b>MHS GIRLS BASKETBALL - Balance</b>	<b>*Previous Balance</b>				<b>5,821.37</b>
05 704 0103	MHS GIRLS BASKETBALL - Balance		0.00	0.00	0.00	
05 2900 610 0 000 103	MHS GIRLS BASKETBALL		150.00	0.00	0.00	
<b>05 704 0103</b>	<b>MHS GIRLS BASKETBALL - Balance</b>	<b>*Current Activity</b>				<b>(150.00)</b>
		<b>*Ending Balance:</b>	<b>150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,671.37</b>
<b>05 704 0104</b>	<b>MHS LIONS OF THE QUARTER - Balance</b>	<b>*Previous Balance</b>				<b>0.00</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>05 704 0105</b>	<b>MORRILL ONE ACTS - Balance</b>	<b>*Previous Balance</b>				<b>902.93</b>
05 704 0105	MORRILL ONE ACTS - Balance		0.00	0.00	0.00	
05 2900 610 0 000 105	MORRILL ONE ACTS - Supplies		1,228.05	0.00	0.00	
<b>05 704 0105</b>	<b>MORRILL ONE ACTS - Balance</b>	<b>*Current Activity</b>				<b>(1,228.05)</b>
		<b>*Ending Balance:</b>	<b>1,228.05</b>	<b>0.00</b>	<b>0.00</b>	<b>(325.12)</b>
<b>05 704 0106</b>	<b>MHS CROSS COUNTRY - Balance</b>	<b>*Previous Balance</b>				<b>1,669.01</b>
05 704 0106	MHS CROSS COUNTRY - Balance		0.00	0.00	0.00	

**Activity Fund Balance Report - Account - Exclude Encumbrances**

11/2022 - 11/2022

Regular; Beginning Month 11/2022; Processing Month 11/2022; Accounts to Include Accounts with Activity; Fund Number 05

**Fund: 05 Activity Fund**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 1710 0106	MHS CROSS COUNTRY - Receipts	0.00	21.00	0.00	
05 2900 580 0 000 106	MHS CROSS COUNTRY- Travel Expense and Mileage	526.15	0.00	0.00	
<b>05 704 0106</b>	<b>MHS CROSS COUNTRY - Balance</b>				<b>(505.15)</b>
	<b>*Current Activity</b>				
	<b>*Ending Balance:</b>	<b>526.15</b>	<b>21.00</b>	<b>0.00</b>	<b>1,163.86</b>
<b>05 704 0107</b>	<b>MHS GOLF - Balance</b>				<b>60.00</b>
	<b>*Previous Balance</b>				<b>60.00</b>
	<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>
<b>05 704 0109</b>	<b>SPEECH - Balance</b>				<b>385.57</b>
	<b>*Previous Balance</b>				<b>385.57</b>
	<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>385.57</b>
<b>05 704 0110</b>	<b>MHS WRESTLING - Balance</b>				<b>126.38</b>
	<b>*Previous Balance</b>				<b>126.38</b>
	<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>126.38</b>
<b>05 704 0111</b>	<b>CHEERLEADING/SPIRIT SQUAD - Balance</b>				<b>3,407.61</b>
	<b>*Previous Balance</b>				<b>3,407.61</b>
05 704 0111	CHEERLEADING/SPIRIT SQUAD - Balance	0.00	0.00	0.00	
05 1790 0111	Cheerleading/Spirit Squad-Other Activity Income (fundraising/sports hosting)	0.00	140.00	0.00	
05 2900 610 0 000 111	CHEERLEADING/SPIRIT SQUAD - Supplies	106.27	0.00	0.00	
<b>05 704 0111</b>	<b>CHEERLEADING/SPIRIT SQUAD - Balance</b>				<b>33.73</b>
	<b>*Current Activity</b>				
	<b>*Ending Balance:</b>	<b>106.27</b>	<b>140.00</b>	<b>0.00</b>	<b>3,441.34</b>
<b>05 704 0112</b>	<b>JH CHEERLEADING - Balance</b>				<b>23.20</b>
	<b>*Previous Balance</b>				<b>23.20</b>
	<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23.20</b>
<b>05 704 0116</b>	<b>MHS TRACK - Balance</b>				<b>1,650.42</b>
	<b>*Previous Balance</b>				<b>1,650.42</b>
	<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,650.42</b>
<b>05 704 0120</b>	<b>HIGH SCHOOL OFFICIALS/GATE FEES - Balance</b>				<b>(3,901.89)</b>
	<b>*Previous Balance</b>				<b>(3,901.89)</b>
05 704 0120	HIGH SCHOOL OFFICIALS/GATE FEES - Balance	0.00	0.00	0.00	
05 1710 0120	HIGH SCHOOL OFFICIALS/GATE FEES - Receipts	0.00	67.00	0.00	
05 2900 352 0 000 120	HIGH SCHOOL OFFICIALS/GATE FEES - Refs/Officials	2,200.00	0.00	0.00	
05 2900 580 0 000 120	HIGH SCHOOL OFFICIALS/GATE FEES - Travel Expense and Mileage	89.55	0.00	0.00	
05 2900 610 0 000 120	HIGH SCHOOL OFFICIALS/GATE FEES - Supplies	1,876.64	0.00	0.00	
05 2900 810 0 000 120	HIGH SCHOOL OFFICIALS/GATE FEES - Dues and Fees	240.00	0.00	0.00	
<b>05 704 0120</b>	<b>HIGH SCHOOL OFFICIALS/GATE FEES - Balance</b>				<b>(4,339.19)</b>
	<b>*Current Activity</b>				
	<b>*Ending Balance:</b>	<b>4,406.19</b>	<b>67.00</b>	<b>0.00</b>	<b>(8,241.08)</b>
<b>05 704 0121</b>	<b>SPED ACTIVITY FUND - Balance</b>				<b>1,024.00</b>
	<b>*Previous Balance</b>				<b>1,024.00</b>
	<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,024.00</b>
<b>05 704 0222</b>	<b>GRAD CLASS 2022 - Balance</b>				<b>290.16</b>
	<b>*Previous Balance</b>				<b>290.16</b>
	<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>290.16</b>

**Activity Fund Balance Report - Account - Exclude Encumbrances**

11/2022 - 11/2022

Regular; Beginning Month 11/2022; Processing Month 11/2022; Accounts to Include Accounts with Activity; Fund Number 05

**Fund: 05 Activity Fund**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>		<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0223	GRAD CLASS 2020 - Balance	*Previous Balance				538.32
		*Ending Balance:	0.00	0.00	0.00	538.32
05 704 0224	Alaric - Balance	*Previous Balance				0.00
		*Ending Balance:	0.00	0.00	0.00	0.00
05 704 0225	Meraki - Balance	*Previous Balance				0.00
		*Ending Balance:	0.00	0.00	0.00	0.00
05 704 0226	Klaus - Balance	*Previous Balance				0.00
		*Ending Balance:	0.00	0.00	0.00	0.00
05 704 0227	Sabio - Balance	*Previous Balance				0.00
		*Ending Balance:	0.00	0.00	0.00	0.00
05 704 0301	ELEMENTARY GENERAL ACTIVITIES/POP \$ - Balance	*Previous Balance				450.00
		*Ending Balance:	0.00	0.00	0.00	450.00
05 704 0416	JR HIGH OFFICIALS/GATE FEES - Balance	*Previous Balance				1,420.00
		*Ending Balance:	0.00	0.00	0.00	1,420.00
05 704 0417	JR HIGH VOLLEYBALL - Balance	*Previous Balance				668.00
		*Ending Balance:	0.00	0.00	0.00	668.00
05 704 0418	JR HIGH GIRLS BASKETBALL - Balance	*Previous Balance				624.00
		*Ending Balance:	0.00	0.00	0.00	624.00
05 704 0426	LIONS COMMITTED - Balance		0.00	0.00	0.00	
05 2900 610 0 000 426	LIONS COMMITTED - Supplies		150.00	0.00	0.00	
05 704 0426	LIONS COMMITTED - Balance	*Current Activity				(150.00)
		*Ending Balance:	150.00	0.00	0.00	(150.00)
05 704 0503	LION CUB FOOTBALL - Balance	*Previous Balance				(41.50)
		*Ending Balance:	0.00	0.00	0.00	(41.50)
05 704 0504	LION CUB BASKETBALL - Balance	*Previous Balance				1,230.35
		*Ending Balance:	0.00	0.00	0.00	1,230.35
05 704 0505	LION CUB VOLLEYBALL - Balance	*Previous Balance				1,939.25
		*Ending Balance:	0.00	0.00	0.00	1,939.25
05 704 0506	LIBRARY/BOOK FAIRS - Balance	*Previous Balance				1,132.62
05 704 0506	LIBRARY/BOOK FAIRS - Balance		0.00	0.00	0.00	
05 1710 0506	LIBRARY/BOOK FAIRS - Receipts		0.00	1,082.01	0.00	
05 704 0506	LIBRARY/BOOK FAIRS - Balance	*Current Activity				1,082.01

**Activity Fund Balance Report - Account - Exclude Encumbrances**

11/2022 - 11/2022

Regular; Beginning Month 11/2022; Processing Month 11/2022; Accounts to Include Accounts with Activity; Fund Number 05

**Fund: 05 Activity Fund**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>		<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>1,082.01</b>	<b>0.00</b>	<b>2,214.63</b>
<b>05 704 0508</b>	<b>MHS MUSIC - Balance</b>	<b>*Previous Balance</b>				<b>2,529.24</b>
05 704 0508	MHS MUSIC - Balance		0.00	0.00	0.00	
05 2900 580 0 000 508	MHS MUSIC - Travel Expense and Mileage		30.00	0.00	0.00	
<b>05 704 0508</b>	<b>MHS MUSIC - Balance</b>	<b>*Current Activity</b>				<b>(30.00)</b>
		<b>*Ending Balance:</b>	<b>30.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,499.24</b>
<b>05 704 0510</b>	<b>NATIONAL HONOR SOCIETY - Balance</b>	<b>*Previous Balance</b>				<b>778.42</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>778.42</b>
<b>05 704 0511</b>	<b>SPANISH CLUB - Balance</b>	<b>*Previous Balance</b>				<b>3,984.26</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,984.26</b>
<b>05 704 0512</b>	<b>Elementary Leadership Team - Balance</b>	<b>*Previous Balance</b>				<b>98.63</b>
05 704 0512	Elementary Leadership Team - Balance		0.00	0.00	0.00	
05 1710 0512	Elementary Leadership Team - Receipts		0.00	5,789.22	0.00	
05 1790 0512	Elementary Leadership Team-Other Activity Income (fundraising/sports hosting)		0.00	4,147.31	0.00	
<b>05 704 0512</b>	<b>Elementary Leadership Team - Balance</b>	<b>*Current Activity</b>				<b>9,936.53</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>9,936.53</b>	<b>0.00</b>	<b>10,035.16</b>
<b>05 704 0513</b>	<b>MHS STUDENT COUNCIL - Balance</b>	<b>*Previous Balance</b>				<b>5,630.77</b>
05 704 0513	MHS STUDENT COUNCIL - Balance		0.00	0.00	0.00	
05 2900 610 0 000 513	MHS STUDENT COUNCIL - Supplies		129.75	0.00	0.00	
<b>05 704 0513</b>	<b>MHS STUDENT COUNCIL - Balance</b>	<b>*Current Activity</b>				<b>(129.75)</b>
		<b>*Ending Balance:</b>	<b>129.75</b>	<b>0.00</b>	<b>0.00</b>	<b>5,501.02</b>
<b>05 704 0520</b>	<b>FBLA - Balance</b>	<b>*Previous Balance</b>				<b>2,420.56</b>
05 704 0520	FBLA - Balance		0.00	0.00	0.00	
05 2900 610 0 000 520	FBLA - Supplies		133.88	0.00	0.00	
<b>05 704 0520</b>	<b>FBLA - Balance</b>	<b>*Current Activity</b>				<b>(133.88)</b>
		<b>*Ending Balance:</b>	<b>133.88</b>	<b>0.00</b>	<b>0.00</b>	<b>2,286.68</b>
<b>05 704 0521</b>	<b>FBLA - SCHOLARSHIP FUND - Balance</b>	<b>*Previous Balance</b>				<b>814.30</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>814.30</b>
<b>05 704 0523</b>	<b>GAMER'S CLUB - Balance</b>	<b>*Previous Balance</b>				<b>172.84</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>172.84</b>
<b>05 704 0524</b>	<b>AG DEPARTMENT - Balance</b>	<b>*Previous Balance</b>				<b>5,585.83</b>
05 704 0524	AG DEPARTMENT - Balance		0.00	0.00	0.00	
05 1750 0524	AG - Revenue from Enterprise Activities		0.00	52.00	0.00	
05 2900 610 0 000 524	AG DEPARTMENT - Supplies		641.47	0.00	0.00	
<b>05 704 0524</b>	<b>AG DEPARTMENT - Balance</b>	<b>*Current Activity</b>				<b>(589.47)</b>

**Activity Fund Balance Report - Account - Exclude Encumbrances**

11/2022 - 11/2022

Regular; Beginning Month 11/2022; Processing Month 11/2022; Accounts to Include Accounts with Activity; Fund Number 05

**Fund: 05 Activity Fund**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>		<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
		<b>*Ending Balance:</b>	<b>641.47</b>	<b>52.00</b>	<b>0.00</b>	<b>4,996.36</b>
<b>05 704 0525</b>	<b>FFA - Balance</b>	<b>*Previous Balance</b>				<b>15,114.55</b>
05 704 0525	FFA - Balance		0.00	0.00	0.00	
05 1730 0525	FFA Dues & Fees Receipts		0.00	610.00	0.00	
05 2900 580 0 000 525	FFA - Travel Expense and Mileage		330.00	0.00	0.00	
05 2900 610 0 000 525	FFA - Supplies		1,940.33	0.00	0.00	
<b>05 704 0525</b>	<b>FFA - Balance</b>	<b>*Current Activity</b>				<b>(1,660.33)</b>
		<b>*Ending Balance:</b>	<b>2,270.33</b>	<b>610.00</b>	<b>0.00</b>	<b>13,454.22</b>
<b>05 704 0526</b>	<b>ELEMENTARY CLOSET DONATIONS - Balance</b>	<b>*Previous Balance</b>				<b>1,021.64</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,021.64</b>
<b>05 704 0527</b>	<b>CONTRIBUTIONS &amp; DONATIONS - Balance</b>	<b>*Previous Balance</b>				<b>8,331.70</b>
05 704 0527	CONTRIBUTIONS & DONATIONS - Balance		0.00	0.00	0.00	
05 2900 610 0 000 052	PLATTE VALLEY BANK DONATIONS		229.95	0.00	0.00	
<b>05 704 0527</b>	<b>CONTRIBUTIONS &amp; DONATIONS - Balance</b>	<b>*Current Activity</b>				<b>(229.95)</b>
		<b>*Ending Balance:</b>	<b>229.95</b>	<b>0.00</b>	<b>0.00</b>	<b>8,101.75</b>
<b>05 704 0528</b>	<b>EARLY CHILDHOOD FUNDRAISER/DONATIONS - Balance</b>	<b>*Previous Balance</b>				<b>3,674.15</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,674.15</b>
<b>05 704 0611</b>	<b>QUIZBOWL - Balance</b>	<b>*Previous Balance</b>				<b>0.00</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>05 704 0614</b>	<b>YEARBOOK -- ALL YEARS - Balance</b>	<b>*Previous Balance</b>				<b>4,177.14</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,177.14</b>
<b>05 704 0903</b>	<b>CONCESSION STAND - Balance</b>	<b>*Previous Balance</b>				<b>(29.68)</b>
05 704 0903	CONCESSION STAND - Balance		0.00	0.00	0.00	
05 1710 0903	CONCESSION STAND - Receipts		0.00	30.00	0.00	
05 2900 610 0 000 903	CONCESSION STAND - Supplies		533.06	0.00	0.00	
<b>05 704 0903</b>	<b>CONCESSION STAND - Balance</b>	<b>*Current Activity</b>				<b>(503.06)</b>
		<b>*Ending Balance:</b>	<b>533.06</b>	<b>30.00</b>	<b>0.00</b>	<b>(532.74)</b>
<b>05 704 0904</b>	<b>KEY DEPOSITS -- WEIGHT ROOM - Balance</b>	<b>*Previous Balance</b>				<b>460.78</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>460.78</b>
<b>05 704 1050</b>	<b>COOKING CLUB - Balance</b>	<b>*Previous Balance</b>				<b>220.00</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>220.00</b>
<b>05 704 1054</b>	<b>INDUSTRIAL ARTS - Balance</b>	<b>*Previous Balance</b>				<b>790.00</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>790.00</b>

**Activity Fund Balance Report - Account - Exclude Encumbrances**

11/2022 - 11/2022

Regular; Beginning Month 11/2022; Processing Month 11/2022; Accounts to Include Accounts with Activity; Fund Number 05

**Fund: 05 Activity Fund**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>		<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 1055	After Prom (In/Out) - Balance	*Previous Balance				740.00
		*Ending Balance:	0.00	0.00	0.00	740.00
05 704 1056	CLASS OF 2026 - Balance	*Previous Balance				1,211.48
		*Ending Balance:	0.00	0.00	0.00	1,211.48
05 704 1057	CLASS OF 2025 - Balance	*Previous Balance				800.00
		*Ending Balance:	0.00	0.00	0.00	800.00
05 704 1058	CLASS OF 2024 - Balance	*Previous Balance				3,000.03
		*Ending Balance:	0.00	0.00	0.00	3,000.03
05 704 1059	CLASS OF 2023 - Balance	*Previous Balance				2,935.75
		*Ending Balance:	0.00	0.00	0.00	2,935.75
	Fund Total: 05		14,402.26	12,532.54	0.00	136,429.17

**Scotts Bluff**  
**MONTHLY COLLECTION REPORT**  
**Fund # 6111 MORRILL SD 11 GENERAL**  
**October 31, 2022**

Account	October	Year-To-Date
185-00 DISBURSEMENTS	-133,188.50	-1,103,859.85
304-21 MOTOR VEHICLE TAX 2021	9,984.69	49,462.50
305-16 LEVIED TAX 2016	0.00	11.19
305-17 LEVIED TAX 2017	0.00	5.61
305-18 LEVIED TAX 2018	0.00	5.62
305-19 LEVIED TAX 2019	44.12	49.67
305-20 LEVIED TAX 2020	7.42	218.23
305-21 LEVIED TAX 2021	40,206.30	1,041,232.47
306-16 RE & PP INTEREST 2016	0.00	8.69
306-17 RE & PP INTEREST 2017	0.00	3.18
306-18 RE & PP INTEREST 2018	0.00	2.39
306-19 RE & PP INTEREST 2019	14.11	15.69
306-20 RE & PP INTEREST 2020	1.33	36.27
306-21 RE & PP INTEREST 2021	1,336.84	3,452.31
344-01 HOMESTEAD EXEMPTION ALLOCATION	0.00	12,057.68
346-01 PRO-RATE MOTOR VEHICLE TAX	0.00	1,494.59
346-02 CARLINE TAX	0.00	3,510.14
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-120.14
363-01 RE & PP TAX COMMISSION	-416.10	-10,450.41
470-05 COUNTY COURT FINES	1,732.80	6,418.64
Month Total	-80,276.99	3,554.47
Previous Fund Balance	133,188.50	49,357.04
<b>Current Fund Balance</b>	<b>52,911.51</b>	<b>52,911.51</b>

**Scotts Bluff**  
**MONTHLY COLLECTION REPORT**  
**Fund # 6311 MORRILL SD 11 SINKING**

October 31, 2022

Account	October	Year-To-Date
185-00 DISBURSEMENTS	-6,997.99	-63,620.14
305-16 LEVIED TAX 2016	0.00	0.68
305-17 LEVIED TAX 2017	0.00	0.34
305-18 LEVIED TAX 2018	0.00	0.34
305-19 LEVIED TAX 2019	2.67	3.01
305-20 LEVIED TAX 2020	0.45	13.22
305-21 LEVIED TAX 2021	2,436.71	63,104.93
306-16 RE & PP INTEREST 2016	0.00	0.53
306-17 RE & PP INTEREST 2017	0.00	0.19
306-18 RE & PP INTEREST 2018	0.00	0.14
306-19 RE & PP INTEREST 2019	0.85	0.95
306-20 RE & PP INTEREST 2020	0.08	2.22
306-21 RE & PP INTEREST 2021	81.07	209.26
344-01 HOMESTEAD EXEMPTION ALLOCATION	0.00	730.76
346-01 PRO-RATE MOTOR VEHICLE TAX	0.00	90.58
346-02 CARLINE TAX	0.00	212.74
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-7.28
363-01 RE & PP TAX COMMISSION	-25.22	-633.36
Month Total	-4,501.38	109.11
Previous Fund Balance	6,997.99	2,387.50
<b>Current Fund Balance</b>	<b>2,496.61</b>	<b>2,496.61</b>

**Scotts Bluff**  
**MONTHLY COLLECTION REPORT**  
**Fund # 6811 MORRILL SD 11 HAZ/HANDI**  
**October 31, 2022**

Account	October	Year-To-Date
185-00 DISBURSEMENTS	-6,065.02	-55,137.41
305-16 LEVIED TAX 2016	0.00	0.58
305-17 LEVIED TAX 2017	0.00	0.29
305-18 LEVIED TAX 2018	0.00	0.29
305-19 LEVIED TAX 2019	2.32	2.61
305-20 LEVIED TAX 2020	0.39	11.48
305-21 LEVIED TAX 2021	2,111.88	54,690.95
306-16 RE & PP INTEREST 2016	0.00	0.46
306-17 RE & PP INTEREST 2017	0.00	0.17
306-18 RE & PP INTEREST 2018	0.00	0.13
306-19 RE & PP INTEREST 2019	0.74	0.82
306-20 RE & PP INTEREST 2020	0.07	1.92
306-21 RE & PP INTEREST 2021	70.23	181.33
344-01 HOMESTEAD EXEMPTION ALLOCATION	0.00	633.33
346-01 PRO-RATE MOTOR VEHICLE TAX	0.00	78.50
346-02 CARLINE TAX	0.00	184.37
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-6.31
363-01 RE & PP TAX COMMISSION	-21.86	-548.91
Month Total	-3,901.25	94.60
Previous Fund Balance	6,065.02	2,069.17
<b>Current Fund Balance</b>	<b>2,163.77</b>	<b>2,163.77</b>

**Sioux**  
**MONTHLY COLLECTION REPORT**  
**Fund # 6111 SCH DIST 11S MORRILL**  
**October 31, 2022**

Account		October	Year-To-Date
185-00	DISBURSEMENTS SD 11S GENERAL	-31,067.28	-92,642.86
304-21	MOTOR VEHICLE TAX	650.26	4,994.09
305-21	REAL AND PERSONAL PROPERTY TAX	734.51	84,666.99
306-21	INTEREST ON TAXES	34.51	182.11
344-01	HOMESTEAD	0.00	567.41
346-01	PRO RATE	0.00	183.64
346-02	CARLINE TAX	0.00	1,079.23
361-01	HOMESTEAD EXEMP COMMISSION	0.00	-5.67
363-01	TAX COMMISSION	-7.69	-848.49
470-05	COUNTY COURT FINES AND LICENSE	155.03	331.44
	Month Total	-29,500.66	-1,492.11
	Previous Fund Balance	31,067.28	3,058.73
	<b>Current Fund Balance</b>	<b>1,566.62</b>	<b>1,566.62</b>

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**Sloux**  
**MONTHLY COLLECTION REPORT**  
**Fund # 6311 SCH DIST 11S SINK**  
**October 31, 2022**

Account		October	Year-To-Date
185-00	DISBURSEMENTS SD 11S SINK	-1,781.55	-5,276.19
305-21	REAL AND PERSONAL PROPERTY TAX	44.52	5,131.37
306-21	INTEREST ON TAXES	2.09	11.02
344-01	HOMESTEAD	0.00	34.39
346-01	PRO RATE	0.00	11.13
346-02	CARLINE TAX	0.00	65.41
361-01	HOMESTEAD EXEMP COMMISSION	0.00	-0.34
363-01	TAX COMMISSION	-0.47	-51.42
	Month Total	-1,735.41	-74.63
	Previous Fund Balance	1,781.55	120.77
	<b>Current Fund Balance</b>	<b>46.14</b>	<b>46.14</b>

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**Sioux**  
**MONTHLY COLLECTION REPORT**  
**Fund # 6411 MORRILL 11S - hdcp**  
**October 31, 2022**

Account		October	Year-To-Date
185-00	Disbursements 11S HDCP	-1,544.01	-4,572.62
305-21	REAL AND PERSONAL PROPERTY TAX	38.58	4,447.14
306-21	INTEREST ON TAXES	1.81	9.55
344-01	HOMESTEAD	0.00	29.80
346-01	PRO RATE	0.00	9.65
346-02	CARLINE TAX	0.00	56.69
361-01	HOMESTEAD EXEMO COMMISSION	0.00	-0.30
363-01	TAX COMMISSION	-0.40	-44.57
	Month Total	-1,504.02	-64.66
	Previous Fund Balance	1,544.01	104.65
	<b>Current Fund Balance</b>	<b>39.99</b>	<b>39.99</b>

# Early Childhood Board Report

November 21, 2022

- I. Professional Development
  - a. Becky Jo and Abby attended the TAESE Special Educational Law conference in Omaha and brought back copious amounts of great information that they are sharing out with the District
  - b. The EC staff continue to work on completing the necessary trainings for DHHS and NDE continuing education expectations
  - c. 7 EC team members attended the Early Childhood Conference in Kearney. It was a fabulous experience!
  - d. Kristen Skavdahl, Chauncey Pederson and myself took a two-day Threat Assessment training via Zoom
  - e. 2 staff members attended the I Love You Guys safety training in Scottsbluff on November 14 with the MPS team
    - i. They returned with several great ideas, and are eager to share what they learned with the district and EC building team.
  - f. DeLinda, Jessica and I attended the ESU #13 CIP training on Nov 17
  - g. I am working on my capstone project for NAESP/NDE Cohort
  - h. The Applied Educational Neuroscience course I am in is currently having us align our current teaching practices with current neuroscience practices
    - i. This is such a beneficial practice for our educators and students!
- II. Nebraska Department of Education (NDE)
  - a. Employees who applied for a waiver have been approved for the 22-23 school year
  - b. I have notified them of the name change
- III. Early Development Network (EDN)
  - a. Part C Services
    - i. One entering referral
    - ii. Serving 5
- IV. Head Start
  - a. We have completed the heights/weights/vision/ and dental screenings for all PK age children in the building

- i. Parents were notified if there were any concerns
  - b. We have 22 children receiving scholarships
  - c. They have been notified of the name change
- V. Department of Health and Human Services (DHHS)
  - a. Paperwork for the name change to Morrill Early Learning Center was submitted on 11-7-2022
- VI. PRT #13
  - a. The PRT#13 team met 11-11-22
    - i. I was nominated to serve as the co-chair for the 22-23 school year
- VII. ARP Grant
  - a. I received notification that the Early Childhood building will be receiving \$37,066.00 the end of November
    - i. Payment was received 11-14-2022
  - b. I have talked to Barry and would like to investigate spending this grant money on
    - i. Wiring in the stove in the kitchen
    - ii. Updating or replacing outdoor building lighting
    - iii. Installing a security light in the EC parking lot
    - iv. Creating larger outdoor space for both playgrounds
- VIII. Parent Engagement
  - a. We have hosted a total of 4 parent engagements so far this school year and there are 3 more planned for this semester, before we leave for Christmas break.
- IX. Enrollment
  - a. Infant- 8 with wait list
  - b. Toddler- 12
  - c. Preschool- 38
    - i. The days when the other buildings are closed we offer care only days, as the busses do not run. On these days we have less children in attendance but continue to serve full Infant and Toddler rooms and generally 13-16 Preschool age children and 5 children who are school age. The school age children we provide care for are those who have siblings in our Infant/Toddler/PK classrooms daily.

X. New Business

- a. Lions Committed Nominations are taking place, and I just want to thank Josh for the vision he shared with all three buildings, and the positive impact this program will bring to our district!
  - i. I am excited and thankful to be part of this opportunity!
- b. Formal staff evaluations are taking place at this time.
- c. ALL classrooms have had the fall TPOT or TPITO observation
  - i. Preschool classrooms have completed the mental health and CLASS observations as well
- d. We were able to bring on an additional floating classroom para to support the building as we have various illnesses going through the building. As well as employees who will be going on maternity leave throughout the remainder of the year.
- e. I am currently looking for a long-term sub to lead a classroom when a teacher is gone for maternity leave.

If you should need anything further, please reach out to me at your convenience.

Thank you for your continued support.

Sunny Edwards

# Morrill Public Schools

## Elementary Principal's Report

### November 2022

- Our ARC Coach was on-site on November 15, 2022. We visited classrooms to observe teaching, met with individual teachers for a question/answer session, and worked as a group to set end of the year school goals for increasing proficiency on the Independent Reading Level Assessment (IRLA).
- Elementary students participated in several patriotic themed activities during November including making patriotic art that we displayed at the Morrill Post Office and the gym for the Veterans day program. The elementary students sang The Grand Old Flag at the program. We also made Christmas ornaments to send to the USS Omaha and the USS Nebraska during our November den day.
- Our elementary Positive Behavior Intervention and Supports (PBIS) attended a zoom training to help us continue to develop a solid Tier 1 support system. We have several initiatives in place this year and are working to make them consistent throughout our entire elementary school.
- We held our first Big All-School Den Day in the gym with fall-themed games, the announcement of the 1st Quarter Den Winner (based on tickets earned for positive behavior choices), and finished with a short dance party. Students and staff had a great time.
- We held the Lions of the Month presentation for November. This continues to be widely attended by families and we receive a lot of positive feedback from the recognition and the event.
- Our special education teachers, Molly, Arlo and Abby (SLT), and I attended the Tri-State Sped Law Conference in Omaha on November 2-4. We attended several valuable sessions and were made aware of current laws and their impact on our school and students.
- We held our annual Title 1 review in conjunction with the PTO meeting on November 5, 2022. A discussion was held that included minor changes to the Title 1 compact that is signed by students, parents, teachers and the administrator. [Title 1 Review](#)
- 25 Elementary Staff members completed Medication Administration Competency training with Sierra. In addition, 14 elementary staff members received CPR training during our November 18 work day.
- We are currently preparing for the winter testing sessions, the crazy amount of December activities, as well as some solid committee work by teachers and staff.
- We currently have 143 elementary students enrolled.



# Morrill JR/SR High School

## Board Report - November 2022

- October 21st - Delinda and I led a “Values and Beliefs” discussion for the district. Great conversations and opportunity to unify as a district.
- October 25th and 27th - 1st semester Parent teacher conferences. Great attendance with 50%. Great opportunity for parents and teachers to communicate.
- November 3-4 - I was part of the district team to attend the SPED Law Conference in Omaha. Great learning experience to bring back and put to use in our special education department.
- November 8 - mock election at the high school went very well. Great learning experience for our students.
- November 11 - Student Council organized and planned the Veteran’s Day program for the district.
- One Act season is in full swing. School performance was enjoyed by all in attendance.
- Our students have had many leadership opportunities through various conferences attended over the past month.
- Lions Committed introduced to students and staff and nominations have been sent in.
- November 14 - District Safety Team attended the I Love You Guys training in Scottsbluff.
- November 17 - Sunny, Delinda, and I attended the School Improvement Workshop at ESU 13. Shannon Vogler from Cognia was there to give support and information as we begin this next five year cycle.
- November 21 - Available staff attending meeting with Chuck Elly on school safety.
- Winter sports are beginning with practices and competition to begin soon.
- December 1 - I will be attending PLACES (Panhandle Leaders for Assessment and Curriculum Educational Supports)
- December 5-6 - Winter testing: 7th-8th NSCAS Growth, 9th-11th MAPS
- December 7-8 - Delinda and I will be attending the State Principals’ Conference in Lincoln.
- 1st semester observations and evaluation are complete.
- We’ve had a lot of sickness, both staff and students the past few weeks. The staff has worked hard covering for each other. I am also subbing so staff doesn’t always give up their plan times.

- I have been invited to be a member of the Assessment and Accountability Advisory Committee for the state department. The first meeting is December 15th from 9-12. Topics include policy issues among assessment and other areas with my experience/role in assessment for the district.
- Enrollment: 7th grade - 23, 8th grade - 24, 9th grade - 33, 10th grade - 23, 11th grade - 30, 12th grade - 23
- Spring testing results become public Wednesday, November 23rd

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA  
FINANCIAL REPORT  
FOR THE YEAR ENDED  
AUGUST 31, 2022  
AND  
ACCOUNTANT'S OPINION THEREON

## TABLE OF CONTENTS

<u>EXHIBIT</u>		<u>PAGE</u>
	INDEPENDENT AUDITOR'S REPORT	1 - 3
	Management's Discussion and Analysis	4 - 8
	<b>BASIC FINANCIAL STATEMENTS - MODIFIED CASH BASIS</b>	
	Government-Wide Financial Statements:	
A	Statement of Net Position	9
B	Statement of Activities	10
	Fund Financial Statements:	
C	Statement of Assets, Liabilities and Fund Balances - Governmental Funds	11
D	Statement of Receipts, Disbursements, and Changes in Fund Balances - Governmental Funds	12
E	Notes to the Basic Financial Statements	13 - 26
	<b>SUPPLEMENTARY INFORMATION</b>	
F-L	Individual Fund Supplemental Schedule of Cash Receipts, Disbursements and Fund Balance - Budget and Actual	27 - 34
M	Notes to the Supplementary Information (SI) - Supplementary Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual	35
N	General Fund Supplemental Schedules of Operational Cash Disbursements - Modified Cash Basis	36 - 39
O	Schedule of Expenditures of Federal Awards - Cash Basis	40
P	Notes to Schedule of Expenditures of Federal Awards	41
	<b>INTERNAL CONTROL AND COMPLIANCE REPORTS</b>	
	Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	42 - 43
	Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance	44 - 45
Q	Schedule of Findings and Questioned Costs	46 - 47
R	Summary Schedule of Prior Audit Findings	48



## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Morrill Public Schools  
Morrill, Nebraska 69358

### **Report on the Financial Statements**

#### ***Opinions***

We have audited the accompanying modified cash-basis financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities and each major fund of the School District as of August 31, 2022, and the respective changes in modified cash-basis financial position, thereof 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Morrill Public Schools 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 these financial statements in accordance with the modified cash basis of accounting described in Note 1 and 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 generally accepted auditing standards 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 generally accepted auditing standards 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 School 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 School 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 School District's basic financial statements. 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* 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

#### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and budgetary comparison information on pages 4-8 and 27-35 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2022, on our consideration of the School 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 School 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 School District's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Rauner & Associates, P.C." with a stylized flourish at the end.

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2022



# MORRILL PUBLIC SCHOOLS

## MORRILL PUBLIC SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the School District's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2022. Please read it in conjunction with the School District's financial statements, which follows this section.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

This annual report consists of three parts: (1) *Management's Discussion and Analysis* (this section); (2) the *Basic Financial Statements Modified Cash Basis*; and (3) *Supplemental Schedules*.

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, net position/fund equity, receipts and disbursements only when they result from cash transactions, except that long-term investments acquired with cash assets are reported at cost as assets and interfund receivables and payables resulting from cash transactions are reported as assets and liabilities in the fund financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Morrill Public Schools.

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, 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. The School District reports all of its activities as governmental activities.

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 among program revenues are reported instead as general receipts.

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

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements and commitments, contingencies, and long-term debt obligations that are not reported in the cash basis financial statements. The statements are followed by a section of Supplementary Information that further explains and supports the information in the financial statements.

#### FINANCIAL HIGHLIGHTS (Detailed Information Follows later in this Discussion & Analysis)

- On the government-wide financial statements:
  - The School District's total net position, as compared to the prior fiscal year, decreased by \$16,060.
  - During the year, the School District's disbursements were \$16,060 more than the \$9,126,562 in current receipts.
- On the fund financial statements:
  - Ending fund balance decreased from \$2,034,628 in fiscal year 2020-21 to \$2,018,568 in fiscal year 2021-22, a decrease of \$16,060 or 0.79%.
  - In the General Fund, unassigned funds increased from \$1,099,659 in fiscal year 2020-21 to \$1,291,458 in fiscal year 2021-22, an increase of \$191,799 or 17.44%.
  - Total General Fund revenues were \$223,096 less than budgeted. Total General Fund expenditures were \$1,455,923 less than budgeted.
  - The School District's General Fund disbursements in fiscal year 2021-22 increased from the prior year disbursements by \$1,051,955 or 16.02%.
  - The certified taxable value for the School District increased 1.62% from the 2020-21 certified value.

#### FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The following table illustrates the net position and changes in the net position for the School District. The School District's combined net position was \$2,018,568 on August 31, 2022. This was a decrease of 0.79% from the prior year due to receipts surpassing disbursements by \$16,060.

Statement of District's Net Position

	2022	2021	% Change
<b>Assets</b>			
Current Assets	\$ 2,018,568	\$ 2,034,628	-0.79%
<b>Total Assets</b>	<u>\$ 2,018,568</u>	<u>\$ 2,034,628</u>	-0.79%
<b>Net Position</b>			
Restricted	\$ 479,411	\$ 564,171	-15.02%
Unrestricted	1,539,157	1,470,457	4.67%
<b>Total Net Position</b>	<u>\$ 2,018,568</u>	<u>\$ 2,034,628</u>	-0.79%

Changes in the District's Net Position

	2022	2021	% Change
<b>Receipts</b>			
Program Receipts	\$ 2,540,251	\$ 1,055,249	140.73%
General Receipts:			
Property Taxes	4,142,354	4,146,894	-0.11%
State Aid	1,837,927	1,568,276	17.19%
Other Local, County, & State Receipts	606,030	627,106	-3.36%
<b>Total Receipts</b>	<u>9,126,562</u>	<u>7,397,525</u>	23.37%
<b>Disbursements</b>			
Instructional, & Support Services	4,755,470	4,385,134	8.45%
Administrative & Business Services	866,159	811,978	6.67%
Operation & Maintenance	1,376,722	484,843	183.95%
Pupil Transportation	190,007	297,774	-36.19%
Other/Debt	356,192	350,423	1.65%
School Nutrition	258,387	282,877	-8.66%
Student Activities	173,758	162,137	107.17%
Federal Programs	1,165,927	709,351	64.37%
<b>Total Disbursements</b>	<u>9,142,622</u>	<u>7,484,517</u>	22.15%
Increase/Decrease in Net Position	(16,060)	(86,992)	-81.54%
Beginning Net Position	2,034,628	2,121,620	-4.10%
<b>Ending Net Position</b>	<u>\$ 2,018,568</u>	<u>\$ 2,034,628</u>	-0.79%

Governmental Activities

Overall, the net position (as reflected by the fund balances) for the major governmental funds decreased by \$16,060. The decrease in the overall net position is indicated in the table below.

Fund	Beginning Balance 9/1/2021	Receipts	Disbursements	Transfers	Ending Balance 8/31/2022	Change in Fund Balance
General	\$ 1,099,659	\$ 7,699,846	\$ 7,182,946	\$ (325,101)	1,291,458	\$ 191,799
Employee Benefit	16,275	46,370	41,747	-	20,898	4,623
School Nutrition	43,886	260,808	258,387	-	46,307	2,421
Student Activities	74,689	183,891	173,758	25,101	109,923	35,234
Depreciation	235,948	36,389	201,766	-	70,571	(165,377)
QCPU Fund	293,315	211,319	138,478	-	366,156	72,841
Special Building	270,856	687,939	1,145,540	300,000	113,255	(157,601)
<b>Total</b>	<u>\$ 2,034,628</u>	<u>\$ 9,126,562</u>	<u>\$ 9,142,622</u>	<u>\$ -</u>	<u>\$ 2,018,568</u>	<u>\$ (16,060)</u>

The largest single source of receipts for the School District is property tax. In 2020-21, the School District's assessed valuation was \$393,333,116. In 2021-22, it increased by \$6,364,837 or 1.62% to \$399,697,953.

The following table shows the property tax rates, by fund, for fiscal years 2020-21 and 2021-22, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the School District's total property tax on a \$100,000 property in 2021-22 would be \$1,102.

Fund	2020-21 Levy	2021-22 Levy	Levy Change	Percentage Change
General	0.990000	0.990000	-	0.00%
Special Building	0.060000	0.060000	-	0.00%
QCPUF	0.052000	0.052000	-	0.00%
<b>Total Levy</b>	<b>1.102000</b>	<b>1.102000</b>	<b>-</b>	<b>0.00%</b>

The following table illustrates the receipts and disbursements within the School District's General Fund. The School District's state aid recorded in the General Fund for 2020-21 was \$1,568,276 and in 2021-22, it increased by \$269,651 (17.19%) to \$1,837,927.

	Year Ended 8/31/2021	% of Total	Year Ended 8/31/2022	% of Total
<b>Receipts</b>				
Property Tax	\$ 3,688,758	56.23%	\$ 3,687,066	47.21%
State Aid	1,568,276	23.91%	1,837,927	23.53%
Federal Receipts	270,743	4.13%	1,366,420	17.50%
Other Local, County, State, Receipts	1,031,994	15.73%	918,433	11.76%
<b>Total Receipts</b>	<b>\$ 6,559,771</b>	<b>100.00%</b>	<b>\$ 7,809,846</b>	<b>100.00%</b>
<b>Disbursements</b>				
Instruction & Instructional Support	\$ 4,359,334	66.39%	\$ 4,713,723	61.88%
Administration & Business Services	811,978	12.37%	866,159	11.37%
Operation & Maintenance	471,542	7.18%	515,616	6.77%
Transportation	195,763	2.98%	190,007	2.49%
Other	3,173	0.05%	9,524	0.13%
Federal Programs	709,351	10.80%	887,917	11.66%
Transfers	14,951	0.23%	435,101	5.71%
<b>Total Disbursements</b>	<b>\$ 6,566,092</b>	<b>100.00%</b>	<b>\$ 7,618,047</b>	<b>100.00%</b>

#### GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2021-22 fiscal year, the School District's General Fund Cash Position increased by \$191,799. The following table provides a detailed picture of the change in cash position:

	2021-22 Budget	Year-End Actual	Difference
09/1/2021 Actual Beginning Balance	\$ 1,042,028	\$ 1,099,659	\$ 57,631
<b>Receipts</b>			
Property Taxes	3,917,440	3,687,066	(230,374)
State Aid	1,837,927	1,837,927	-
Other Local	1,296,145	275,683	(1,020,462)
County	25,000	21,035	(3,965)
Special Education	170,500	144,029	(26,471)
Other State	126,000	366,604	240,604
Federal Programs	654,930	1,366,420	711,490
Nonrevenue	5,000	111,082	106,082
<b>Total Receipts</b>	<b>8,032,942</b>	<b>7,809,846</b>	<b>(223,096)</b>
<b>Expenditures</b>	<b>9,073,970</b>	<b>7,618,047</b>	<b>(1,455,923)</b>
<b>08/31/2022 Ending Balance</b>	<b>\$ 1,000</b>	<b>\$ 1,291,458</b>	<b>\$ 1,290,458</b>

As detailed in the table, total receipts were \$223,096 under budget and the budget of expenditures was underspent by \$1,455,923.

**DEBT ADMINISTRATION**

At year-end, the School District had \$1,718,105 in outstanding debt, consisting of leases and bonds.

	Balance 9/1/2021	Increases	Retirements	Balance 8/31/2022
Loader Tractor	\$ 6,657	\$ -	\$ 6,657	\$ -
Interactive Technology Boards	22,945	-	22,945	-
Limited Tax Obligation Qualified Zone Academy Bonds, Series 2014A	1,153,000	-	98,000	1,055,000
Limited Tax Building Improvement Bonds, Series 2014B	111,000	-	27,000	84,000
Lease-Purchase Daycare Facility	774,772	-	195,667	579,105
<b>Totals</b>	<b>\$2,068,374</b>	<b>\$ -</b>	<b>\$ 350,269</b>	<b>\$1,718,105</b>

**OTHER INFORMATION**

The School undertook a construction project for a \$700,000 Agriculture Education complex. This was funded without tax levy: through grants and donations. There were some delays in beginning the project due to supply chain issues. Ground-breaking happened in early 2022 and the grand opening will be held by the end of the year.

**CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the School District's finances and to demonstrate the School District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information contact the Superintendent's Office, Morrill Public Schools, 508 Jefferson Ave, Morrill, NE 69358. Our telephone number is (308) 247-3414, our fax number is (308) 347-2196, and our email address is [barry.schaeffer@mpsliions.org](mailto:barry.schaeffer@mpsliions.org).

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
August 31, 2022

	<u>Governmental Activities</u>
	<u>2022</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 1,002,202
Cash with Fiscal Agent	<u>1,016,366</u>
Total Assets	<u>2,018,568</u>
<b>NET POSITION</b>	
Restricted:	
Capital Outlay	479,411
Unrestricted	<u>1,539,157</u>
Total Net Position	<u>\$ 2,018,568</u>

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT B

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 Governmental Activities 2022
		Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
Instruction	\$ (3,384,728)	\$ 100,089	\$ 281,673	\$ (3,002,966)
Special Education	(583,580)	-	144,029	(439,551)
Support Services - Students	(583,092)	-	-	(583,092)
Support Services - Instruction	(204,070)	-	-	(204,070)
Board of Education	(120,678)	-	-	(120,678)
Executive Administration Services	(268,209)	-	-	(268,209)
District Legal Services	(12,166)	-	-	(12,166)
Office of Principal	(311,857)	-	-	(311,857)
Central Services	(153,249)	-	-	(153,249)
Operation & Maintenance of Plant	(1,346,023)	-	-	(1,346,023)
Student Transportation	(190,007)	-	-	(190,007)
Support Services - Other	(8,074)	-	-	(8,074)
Community Services Operations	(1,450)	-	-	(1,450)
Federal Programs	(1,165,927)	-	1,570,011	404,084
Debt Service	(377,367)	-	-	(377,367)
School Nutrition	(258,387)	8,727	251,975	2,315
Student Activities	(173,758)	-	183,747	9,989
<b>Total Governmental Activities</b>	<b>\$ (9,142,622)</b>	<b>\$ 108,816</b>	<b>\$ 2,431,435</b>	<b>(6,602,371)</b>
<b>General Receipts:</b>				
<b>Taxes:</b>				
Property				4,142,354
Motor Vehicle				131,455
State and County Shared Receipts, unrestricted				418,896
State Aid				1,837,927
Interest Income				5,420
Other				50,259
<b>Total General Receipts</b>				<b>6,586,311</b>
<b>Change in Net Position</b>				<b>(16,060)</b>
<b>Net Position - Beginning</b>				<b>2,034,628</b>
<b>Net Position - Ending</b>				<b>\$ 2,018,568</b>

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT C

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS

August 31, 2022

	General Fund	Special Revenue Funds			Capital Project Funds			Total Major Governmental Funds
		Benefit Fund	School Nutrition Fund	Student Activities Fund	Depreciation Fund	Qualified Undertaking Fund	Special Building Fund	2022
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 377,015	\$ 20,898	\$ 46,307	\$ 109,923	\$ 70,571	\$ 318,835	\$ 58,653	\$ 1,002,202
Cash With Fiscal Agent	914,443	-	-	-	-	47,321	54,602	1,016,366
<b>Total Assets</b>	<b>\$ 1,291,458</b>	<b>\$ 20,898</b>	<b>\$ 46,307</b>	<b>\$ 109,923</b>	<b>\$ 70,571</b>	<b>\$ 366,156</b>	<b>\$ 113,255</b>	<b>\$ 2,018,568</b>
<b>LIABILITIES &amp; FUND BALANCE</b>								
Fund Balance								
Restricted for:								
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,156	\$ 113,255	\$ 479,411
Committed to:								
Capital Outlay	-	-	-	-	70,571	-	-	70,571
Employee Benefits	-	20,898	-	-	-	-	-	20,898
Nutrition Activity	-	-	46,307	-	-	-	-	46,307
Student Activities	-	-	-	109,923	-	-	-	109,923
Unassigned:	1,291,458	-	-	-	-	-	-	1,291,458
<b>Total Fund Balance</b>	<b>1,291,458</b>	<b>20,898</b>	<b>46,307</b>	<b>109,923</b>	<b>70,571</b>	<b>366,156</b>	<b>113,255</b>	<b>2,018,568</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,291,458</b>	<b>\$ 20,898</b>	<b>\$ 46,307</b>	<b>\$ 109,923</b>	<b>\$ 70,571</b>	<b>\$ 366,156</b>	<b>\$ 113,255</b>	<b>\$ 2,018,568</b>

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT D

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2022

	Special Revenue Funds			Capital Project Funds			Total Major Governmental Funds
	General Fund	Employee Benefit Fund	School Nutrition Fund	Student Activities Fund	Depreciation Fund	Qualified Capital Purpose Undertaking Fund	Special Building Fund
							2022
<b>RECEIPTS</b>							
Local Sources	\$ 3,962,749	\$ 21	\$ 22,017	\$ 183,891	\$ 389	\$ 194,550	\$ 4,777,195
County Sources	21,035	-	-	-	-	-	21,035
State Sources	2,348,560	-	-	-	-	16,769	2,384,666
Federal Sources	1,366,420	-	238,791	-	-	-	1,860,235
Other	-	46,349	-	-	-	-	46,349
Total Receipts	7,698,764	46,370	260,808	183,891	389	211,319	9,089,480
<b>DISBURSEMENTS</b>							
Instruction	3,342,981	41,747	-	-	-	-	3,384,728
Special Education	583,580	-	-	-	-	-	583,580
Support Services - Students	583,092	-	-	-	-	-	583,092
Support Services - Instruction	204,070	-	-	-	-	-	204,070
Board of Education	120,678	-	-	-	-	-	120,678
Executive Administration Services	268,209	-	-	-	-	-	268,209
District Legal Services	12,166	-	-	-	-	-	12,166
Office of Principal	311,857	-	-	-	-	-	311,857
Central Services	153,249	-	-	-	-	-	153,249
Operation & Maintenance of Plant	515,616	-	-	-	171,067	-	1,346,023
Student Transportation	190,007	-	-	-	-	-	190,007
Support Services - Other	8,074	-	-	-	-	-	8,074
Community Services Operations	1,450	-	-	-	-	-	1,450
Federal Programs	887,917	-	-	-	-	-	1,165,927
Debt Services	-	-	-	-	30,699	138,478	377,367
School Nutrition	-	-	258,387	-	-	-	258,387
School Nutrition	-	-	-	173,758	-	-	173,758
Total Disbursements	7,182,946	41,747	258,387	173,758	201,766	138,478	9,142,622
Excess (Deficiency) of Receipts Over (under) Disbursements	515,818	4,623	2,421	10,133	(201,377)	72,841	(53,142)
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Loan Proceeds/(Payment)	(300,000)	-	-	-	-	-	300,000
Other	1,082	-	-	-	36,000	-	37,082
Transfers In	-	-	-	25,101	-	-	25,101
Transfers Out	(25,101)	-	-	-	-	-	(25,101)
	(324,019)	-	-	25,101	36,000	-	37,082
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	191,799	4,623	2,421	35,234	(165,377)	72,841	(16,060)
Fund Balances - Beginning	1,099,659	16,275	43,886	74,689	235,948	293,315	2,034,628
Fund Balances - Ending	\$ 1,291,458	\$ 20,898	\$ 46,307	\$ 109,923	\$ 70,571	\$ 366,156	\$ 2,018,568

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT E

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In addition, the accounting policies of Morrill Public School (the School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

A summary of the School District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

A. Reporting Entity

Morrill Public School's Board of Education (the Board) is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB, since Board members are elected by the public and have the decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and the primary accountability for fiscal matters.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

1. Measurement Focus – In both the government-wide financial statement and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments". The operating statements of these funds present increases (i.e., receipts and other financing sources) and decreases (i.e., disbursements and other financial uses) in net current position.

2. Basis of Accounting - The government-wide and the governmental fund financial statements are reported on a modified cash basis of accounting. This modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions adjusted for modifications that have substantial support in generally accepted accounting principles. These modifications include adjustments for the following balances arising from cash transactions:

- Investments
- Cash with Fiscal Agent

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues and certain liabilities and their related expenditures are not recorded in these financial statements. Accordingly, the School District's financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

If the School District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

NOTES TO THE BASIC FINANCIAL STATEMENTS - EXHIBIT E  
(Continued)

**3. Financial Statement Presentation**

**a. Government-Wide Financial Statements:**

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the School District's programs, are excluded from the government-wide statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities (if applicable), which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. 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 among program revenues are reported instead as general receipts, even if restricted for a specific purpose.

The effect of interfund activity between the governmental funds has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**b. Fund Financial Statements:**

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund balances, receipts collected and expenditures disbursed. Funds are organized into two major categories: governmental and proprietary. The School District presently has no proprietary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the School District, is designated as a major fund by the School District's management, or meets the following criteria:

- 1) Total assets, liabilities, receipts/revenues or expenditures/disbursements of that individual governmental or proprietary fund are at least ten percent of the corresponding total for all funds of that category or type, and
- 2) Total assets, liabilities, receipts/revenues or expenditures/disbursements of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and proprietary funds combined.

The School District has elected to treat all funds as major funds.

The School District reports the following major governmental funds:

**General Fund** - The General Fund is the general operating fund of the School District and accounts for all receipts and disbursements of the School District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirements, or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the new and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

**Special Revenue Funds** – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The reporting entity includes the following special revenue fund:

*Employee Benefit Fund* – The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. This fund may consist of more than one account for valid allocation purposes. The Employee Benefit Fund is considered a component of the General Fund.

*School Nutrition Fund* – The School Nutrition Fund is used to accommodate all aspects of the school nutrition program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the School District and general fund support of the nutrition program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

*Activities Fund* - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund.

**Capital Project Funds** - These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The School District reports the Depreciation Fund, Qualified Capital Purpose Undertaking Fund, and Special Building Fund as Capital Project Funds.

*Depreciation Fund* - The Depreciation Fund is established for the accumulation of funds for future capital purchases. The Depreciation Fund is considered a component of the General Fund.

*Qualified Capital Purpose Undertaking Fund* - This fund accounts for taxes levied and other receipts specifically earmarked for the removal of environmental hazards and for the removal of handicap barriers in the School District's buildings. General Fund expenditures for the purpose of this fund are not allowable. The tax levy and duration of this fund is restricted.

*Special Building Fund* - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the School District.

C. **Assets, Liabilities and Equity**

1. **Cash and Cash Equivalents**

Cash and Cash Equivalents are comprised of the School District's checking, money market accounts, and certificates of deposit with maturity dates of three months or less from the purchase date. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2022.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

2. Investments

Investments consist of certificates of deposit with maturity dates greater than three months from the purchase date. The certificates of deposit are stated at cost, which approximates fair value. Investments also include assets and government backed securities and government bonds.

3. Receivables and Payables

Outstanding balances resulting from transactions between funds are reported as "Due To/From Other Funds".

4. Capital Assets

Capital assets are recorded as disbursements when paid for by the School District and are not recorded on the government-wide or fund financial statements.

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

- a. *Net Investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for an deferred inflows and outflows of resources attributable to capital assets and related debt. Since the School District has not modified the cash basis to include capital assets and long-term debt, this component is not present on its financial statements.
- b. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.
- c. *Unrestricted.* Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the School District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

Fund Financial Statements:

The School District has implemented GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in a spendable form or are required to be maintained intact;

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

- Restricted fund balance – amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by the School District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the School District takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts the School District intends to use for a specific purpose; intent can be expressed by the Board or by an official or body to which the Board delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The Board established (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This could typically be done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for specific purpose.

In the General Fund, the School District strives to maintain an unassigned fund balance to be used for unanticipated emergencies that should arise from state funding shortfalls.

**D. Receipts and Disbursements**

**1. Program Receipts:**

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the School District's taxpayers are reported as program receipts. Program receipts in Instructional activity includes tuition received and operating grants from state and federal agencies for special education and other grant programs. Program receipts in the School Nutrition activity include lunchroom meal charges and operating grants from federal and state child nutrition programs.

**2. Property Tax Calendar:**

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

**E. Internal and Interfund Balances and Activities**

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances, if present in the fund financial statements, have been eliminated or reclassified.

**F. Use of Estimates**

The preparation of financial statements in conformity with the modified cash basis of accounting used by the School District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as budget estimated); accordingly, actual results could differ from those estimates.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the School District is subject to various federal, state, and local laws and contractual regulations. The results of audit tests disclosed no instances of noncompliance that are considered material to the financial statements or that are required to be reported under *Government Auditing Standards*.

Note 3: DETAILED NOTES -TRANSACTION CLASSES/ACCOUNTS

A. CASH AND CASH EQUIVALENTS

Nebraska State Statutes authorize the School District, with the consent of its board of education, to invest the funds of the School District in securities of the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another. The School District may also invest in certificates of deposit of banks that are members of the FDIC in Nebraska to the extent that deposits are insured by the FDIC.

Cash and cash equivalents for the School District at August 31, 2022, consisted of the following:

Demand Deposits	\$ 1,002,202
Total Governmental Funds	<u>1,002,202</u>

At August 31, 2022, the School District had bank balances of \$1,078,383 (this does not reflect outstanding checks or deposits in transit). Cash and cash equivalents include bank balances and investments that as of August 31, 2022, are entirely insured and or collateralized by securities held by the School District's agent in the School District's name.

Risks

The School District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are as follows:

- Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the School District will not be able to recover the value of its deposits or collateral securities in the possession of a third party.
- Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the School District.
- Interest Rate Risk – for deposits and investments, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

B. INTERFUND TRANSFERS AND BALANCES

1. Operating Transfers

Operating Transfers are authorized cash transfers between funds where repayment is not expected. These interfund transfers are eliminated in the government-wide Statement of Activities.

The following is a schedule of operating transfers for the year ended August 31, 2022:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 25,101
Activities Fund	25,101	-
Total Operating Transfers	\$ 25,101	\$ 25,101

Transfers from the General Fund were used to support student activities (\$25,101).

2. Advances To/From Other Funds

Advances To/From Other Funds are authorized interfund long-term loans with a requirement of repayment between funds within a two-year period. These interfund receivables and payables are eliminated in the government-wide Statement of Net Position. The following is a schedule of the advances to/from other fund balances as of August 31, 2022:

Fund	Due to Other Funds	Due From Other Funds
General Fund	\$ -	\$ 300,000
Special Building Fund	300,000	-
Total Due To/From Other Funds	\$ 300,000	\$ 300,000

Note 4: OTHER NOTES

A. Employee Pension

1. Plan Description

The School 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, 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 the following: 1) the sum of a savings annuity, which is the

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

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 two percent, 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 two percent, and an actuarial factor based on age.

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained plus creditable Service equals 85 or greater.

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 two and one-half percent. 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 percent 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 one percent. 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 \$4,359,843. Total covered payroll was \$4,005,088. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

2. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent 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 percent from July 1, 2020, to June 30, 2021, (and from July 1, 2021, through August 31, 2022). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2022, was \$395,615.

3. Pension Liabilities

At June 30, 2021 the District had a liability (asset) of (\$2,082,532) for its proportionate share of the net pension liability (asset). (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation

**NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E**  
(Continued)

as of that date. The NPERS School Plan was 109.90% funded as of June 30, 2021 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability 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 0.1773%, which was an increase of 0.00826% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the District's allocated pension expense (income) was (\$481,963).

**4. 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 percent
Salary increases, including wage inflation	3.15 – 13.15 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.15% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.3 percent

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

The School Plan's post-retirement 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 School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled mortality Table (state table).

The actuarial assumptions used in the July 1, 2021, valuations for the School plan are based on the results of the most recent 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 plans' target asset allocation as of June 30, 2021, (see the discussion of the pension plan's investment policy) are summarized in the following table:

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
U.S. Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-U.S. Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.00%	

\*Arithmetic mean, net of investment expenses.

5. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2021, was 7.3 percent. 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 nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' 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 payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2120.

6. Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.3 percent, 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 percent) or 1-percentage-point higher (8.3 percent) than the current rate:

	Discount Rate	School District's proportionate Share of net pension liability
1% decrease	6.3%	\$ 849,430
Current discount rate	7.3%	\$ (2,082,532)
1% increase	8.3%	\$ (4,490,754)

7. Plan Fiduciary Net Position

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 may be obtained via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports).

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

**B. Other Benefits Plans**

**Compensated Absences.** Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. If an employee leaves Morrill Public Schools, in good standing, after at least fifteen years of continuous service, the Board of Education will "buy back" any unused days up to a maximum of forty-five (45) days at \$100 a day. As of August 31, 2022, the potential future liability was \$-0-.

**Early Retirement Incentive Plan.** The School District has adopted an Early Retirement Incentive Plan. In accordance with the basis of accounting disclosed above, no liability has been accrued in the financial statements. Current year payments totaled \$7,500 in cash payouts. As of August 31, 2022, the School District had commitments for early retirement payments totaling \$7,500. The current amount payable for the 2022-2023 school year is \$7,500.

**C. Federal Food Commodities**

The School District received \$38,109 worth of Federal Food Commodities for the year ended August 31, 2022.

**D. Commitments and Contingencies**

**1. Unemployment Compensation:**

The School is self-insuring its unemployment. No funds have been designated for this purpose.

**2. Property Tax Receipts:**

A movement towards property tax reduction is present in the political and legal environment in the State of Nebraska. The School District will be subject to a tax levy limit of \$1.05 per hundred dollars of assessed valuation for the 2022-2023 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

**3. Federal and State Funding:**

Due to uncertainty in the current economic environment, future federal and state program funding may be reduced.

**4. Long-Term Debt:**

**a. Loan-Purchase – Loader Tractor**

On January 31, 2020 the School District entered into a loan agreement for the purpose of purchasing a loader tractor. The agreement calls for annual principal payments and interest payments with an interest rate of 3.75% until the note's maturity at September 22, 2021. As of August 31, 2022, the loan has been repaid.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

b. Loan-Purchase – Interactive Technology Boards

On May 18, 2020 the School District entered into a loan agreement for the purpose of purchasing Interactive technology boards. The agreement calls for two principal payments and interest payments with an interest rate of 3.75% at the note's maturity of September 22, 2021. As of August 31, 2022, the loan has been repaid.

c. Bonds Payable

Limited Tax Obligation Qualified Zone Academy Bonds (Direct Pay – Taxable Interest), Series 2014A

On February 10, 2014, the School District issued \$1,774,870 of the Limited Tax Obligation Qualified Zone Academy Bonds (Direct Pay – Taxable Interest), Series 2014A. These bonds were issued for the purpose of paying to improve the indoor air quality and environmental climate in the high school building and to provide customized cloud based lessons and tutorials for technology integration. The Series 2014A Limited Tax Qualified Zone Academy Bonds call for semi-annual principal and semi-annual interest payments with an interest rate of 5.25%, a direct pay federal interest credit maximum rate of 4.65%, and a sequester adjustment of 7.2% of the federal interest credit. The amount of the federal interest tax credit and the sequester adjustment have been combined in the following table. The annual debt service requirements are as follows:

Fiscal Year Ending August 31	Principal	Interest	QZAB Tax	
			Credit Interest	Total
2023	100,000	54,075	(44,446)	\$ 109,629
2024	100,000	48,825	(39,934)	108,891
2025	115,000	43,575	(35,816)	122,759
2026	132,000	37,118	(30,509)	138,609
2027	133,000	30,188	(24,812)	138,376
2028-2031	475,000	50,084	(41,165)	483,919
<b>Totals</b>	<b>\$ 1,055,000</b>	<b>\$ 263,865</b>	<b>\$ (216,682)</b>	<b>\$ 1,102,183</b>

Limited Tax Building Improvement Bonds, Series 2014B

On February 10, 2014, the School District issued \$262,000 of the Limited Tax Building Improvement Bonds, Series 2014B. The bonds call for annual principal and semi-annual interest payments with an interest rate range of 0.85% to 2.90%.

The annual debt service requirements are as follows:

Fiscal Year Ending August 31	Principal	Interest	Total
2023	27,000	2,004	29,004
2024	28,000	1,247	29,247
2025	29,000	420	29,420
<b>Totals</b>	<b>\$ 84,000</b>	<b>\$ 3,671</b>	<b>\$ 87,671</b>

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

d. Lease-Purchase Administration & Daycare Facility

On November 17, 2016 the School District entered into a lease purchase agreement of \$1,525,000 for the purpose of constructing an administration building that would also house a daycare facility. The agreement calls for annual principal payments and interest payments with an interest rate of 1.85% until the note's maturity at October 15, 2023 as follows:

Fiscal Year	Principal	Interest	Total
Ending August 31			
2023	199,287	8,870	208,157
2024	379,818	3,513	383,331
	\$ 579,105	\$ 12,383	\$ 591,488

e. General Long-Term Debt

Following is a summary of changes recorded in the General Long-Term Debt:

	Balance 9/1/2021	Increases	Retirements	Balance 8/31/2022	Amounts Due Within One Year
Loader Tractor	\$ 6,657	\$ -	\$ 6,657	\$ -	\$ -
Interactive Technology Boards	22,945	-	22,945	-	-
Limited Tax Obligation Qualified Zone Academy Bonds, Series 2014A	1,153,000	-	98,000	1,055,000	100,000
Limited Tax Building Improvement Bonds, Series 2014B	111,000	-	27,000	84,000	27,000
Lease-Purchase Daycare Facility	774,772	-	195,667	579,105	199,287
<b>Totals</b>	<b>\$ 2,068,374</b>	<b>\$ -</b>	<b>\$ 350,269</b>	<b>\$ 1,718,105</b>	<b>\$ 326,287</b>

E. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The School District has insurance coverage through participation in the Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool. The agreement for formation of the NASB ALICAP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for individual losses above their designated retention levels.

The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

The Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool has published its own financial report for the year ended August 31, 2022, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln NE, 68502.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

F. Implications of COVID-19

The COVID-19 pandemic has impacted the School District operationally and economically. Though the District has remained in in-person learning through the 2021-2022 school year, it has set certain exceptions and modifications to meet health department requirements and specific student or staff situations.

The continuation of free lunches to all students through the end of the school year 2022 has provided significant additional federal resources, which covered the added cost of those programs.

COVID-19 related expenses for the School District for the current year totaling \$719,027 have been or will be reimbursed by Elementary and Secondary School Emergency Relief (ESSER) funds.

The District does not expect any future material financial impact due to the pandemic; however, additional cost will likely be incurred, and remote learning could be necessary at times. ESSER funding will also be used to assist in covering those expenses.

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT F

GENERAL FUND  
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND  
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 1,042,028	\$ 1,099,659
Receipts:		
Local Sources:		
1100 Property Taxes	3,917,440	3,687,066
1115 Carline Taxes	35,000	27,731
1125 Motor Vehicle Taxes	160,000	131,455
1140 Penalties & Interest on Taxes	-	11,028
1312 Tuition Received from Individuals	100,000	-
1370 Preschool Tuition and Fees	-	77,907
1510 Interest	7,500	2,675
1800 Community Service Activities	30,000	22,182
1911 Local License Fees	100	-
1920 Contributions & Donations	-	505
1925 Categorical Grants	963,545	-
1990 Other	-	2,200
	<u>5,213,585</u>	<u>3,962,749</u>
County Sources:		
2110 Fines and Licenses	25,000	20,407
2130 Other	-	628
	<u>25,000</u>	<u>21,035</u>
State Sources:		
3110 State Aid	1,837,927	1,837,927
3120 Special Education	170,000	144,029
3125 Special Education Transportation	500	-
3130 Homestead Exemption	-	75,707
3131 Property Tax Credit	-	231,060
3180 Prorate Motor Vehicle	10,000	12,853
3400 State Apportionment	50,000	42,763
3512 Distance Education Incentive Payment	6,000	4,221
3990 Other State Receipts	60,000	-
	<u>2,134,427</u>	<u>2,348,560</u>
Federal Sources:		
4309 Head Start	-	55,200
4310 REAP	35,000	-
4421 IDEA Part B ARP - Base	-	18,531
4422 IDEA Preschool ARP - Base	-	662
4505 Title I	150,000	205,246
4509 Title II	-	13,240
4516 IDEA Preschool	-	7,027
4518 IDEA Part B	80,000	213,978
4524 Other Federal Non-Categorical Receipts	-	102,920
4525 Federal Vocational & Applied Technology (Carl Perkins)	4,900	3,590
4530 Other Federal Categorical Receipts	-	86,618
4708 Medicaid	6,000	37,247
4709 Medicaid Administrative Activities	-	10,596
4969 Title IV Part A	-	8,572
4997 ESSER II	379,030	50,580
4998 ESSER III	-	552,413
	<u>654,930</u>	<u>1,366,420</u>
Other Non-Revenue Receipts:		
9004 Interfund Loans	-	110,000
5690 Other	5,000	1,082
	<u>5,000</u>	<u>111,082</u>
<b>Total Receipts</b>	<u><b>8,032,942</b></u>	<u><b>7,809,846</b></u>
<b>Total Available Resources</b>	<u><b>9,074,970</b></u>	<u><b>8,909,505</b></u>

See Notes to the Supplementary Information (SI) -  
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT F  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND  
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,523,992	\$ 3,342,981
1200 Special Education	676,709	583,580
2100 Support Services - Students	754,650	583,092
2200 Support Services - Instruction	252,850	204,070
2310 Board of Education	113,050	120,678
2320 Executive Administration Services	248,850	268,209
2330 District Legal Services	10,000	12,166
2400 Office of Principal	317,867	311,857
2510 Central Services	165,810	153,249
2600 Operation & Maintenance of Plant	693,900	515,616
2710 Student Transportation	301,000	190,007
2712 Special Education Transportation	14,000	-
2900 Support Services - Other	8,070	8,074
3300 Community Services Operations	8,000	1,450
6000 Federal Programs	758,000	887,917
Total Disbursements	<u>7,846,748</u>	<u>7,182,946</u>
Other Financing Uses:		
9000 Other Non-Program Expenditures	1,212,222	-
9004 Interfund Loans	-	410,000
8000 Transfers	15,000	25,101
Total Other Financing Uses	<u>1,227,222</u>	<u>435,101</u>
Total Disbursements and Other Financing Uses	<u>9,073,970</u>	<u>7,618,047</u>
FUND BALANCE, End of Year	<u>\$ 1,000</u>	<u>\$ 1,291,458</u>

See Notes to the Supplementary Information (SI) -  
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT G

EMPLOYEE BENEFIT FUND  
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND  
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 16,850	\$ 16,275
Receipts:		
1510 Interest	-	21
5690 Employee Contributions	33,150	46,349
Total Receipts	<u>33,150</u>	<u>46,370</u>
Total Available Resources	<u>50,000</u>	<u>62,645</u>
Disbursements:		
2900 Employee Benefits	45,000	41,747
2900 Other	5,000	-
Total Disbursements	<u>50,000</u>	<u>41,747</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 20,898</u>

See Notes to the Supplementary Information (SI) -  
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT H

SCHOOL NUTRITION FUND  
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS  
AND FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 36,959	\$ 43,886
Receipts:		
1510 Interest	80	106
1610 Lunchroom Sales	16,000	8,727
1920 Other Contributions & Donations	-	13,184
1990 Other Local Revenue	100	-
3150 State Reimbursement	1,000	-
4210 Federal Reimbursement	320,000	238,791
Total Receipts	<u>337,180</u>	<u>260,808</u>
Total Available Resources	<u>374,139</u>	<u>304,694</u>
Disbursements:		
3100 Salaries	170,139	78,633
3100 Employee Benefits	38,000	19,195
3100 Purchased Services	1,000	-
3100 Supplies & Materials	20,000	24,150
3100 Food	120,000	124,897
3100 Capital Outlay	20,000	10,613
3100 Other	5,000	899
Total Disbursements	<u>374,139</u>	<u>258,387</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 46,307</u>

See Notes to the Supplementary Information (SI) -  
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOL  
MORRILL, NEBRASKA

EXHIBIT I

STUDENT ACTIVITIES FUND  
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND  
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 75,531	\$ 74,689
Receipts:		
1510 Interest	-	144
1710 Activity Fund Receipts	180,000	183,747
Total Receipts	<u>180,000</u>	<u>183,891</u>
Total Available Resources	<u>255,531</u>	<u>258,580</u>
Disbursements:		
2900 Activity Fund Expenses	267,531	173,758
Total Disbursements	<u>267,531</u>	<u>173,758</u>
Other Financing Sources (Uses)		
5200 Transfers In - General Fund Support	12,000	25,101
Total Financing Sources (Uses)	<u>12,000</u>	<u>25,101</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 109,923</u>

See Notes to the Required Supplementary Information (RSI) -  
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT J

DEPRECIATION FUND  
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND  
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 269,893	\$ 235,948
Receipts:		
1510 Interest	-	389
Total Receipts	-	389
Total Available Resources	269,893	236,337
Disbursements:		
2900 Capital Outlay	269,893	201,766
Other Financing Sources:		
5690 Other Non-Revenue	-	36,000
Total Other Financing Sources (Uses)	-	36,000
FUND BALANCE, End of Year	\$ -	\$ 70,571

See Notes to the Supplementary Information (SI) -  
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT K

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND  
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 289,553	\$ 293,315
Receipts:		
Local Sources:		
1100 Property Taxes	205,764	191,572
1115 Carline Taxes	2,000	1,475
1140 Penalties & Interest on Taxes	-	54
1510 Interest	1,000	1,449
	<u>208,764</u>	<u>194,550</u>
State Sources:		
3130 Homestead	-	3,976
3131 Property Tax Credit	-	12,136
3180 Pro-Rate Motor Vehicle	1,000	657
	<u>1,000</u>	<u>16,769</u>
Total Receipts	<u>209,764</u>	<u>211,319</u>
Total Available Resources	<u>499,317</u>	<u>504,634</u>
Disbursements:		
2515 Capital Outlay	1,100	-
Total Disbursements	<u>1,100</u>	<u>-</u>
Other Financing Sources (Uses):		
5000 Redemption of Principal	(126,000)	(125,000)
5000 Debt Service Interest	(12,000)	(12,378)
5000 Other Expenses	(360,217)	(1,100)
9004 Interfund Loan	-	110,000
9004 Interfund Loan	-	(110,000)
Total Other Financing Sources (Uses)	<u>(498,217)</u>	<u>(138,478)</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 366,156</u>

See Notes to the Supplementary Information (SI) -  
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT L

SPECIAL BUILDING FUND  
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND  
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 256,504	\$ 270,856
Receipts:		
Local Sources:		
1100 Property Taxes	237,421	221,044
1115 Carline Taxes	2,000	1,681
1140 Penalties & Interest on Taxes	-	703
1510 Interest	1,000	636
1920 Other Contributions & Donations	270,000	189,514
	<u>510,421</u>	<u>413,578</u>
State Sources:		
3130 Homestead	-	4,554
3131 Property Tax Credit	-	14,004
3180 Pro-rate Motor Vehicle	500	779
	<u>500</u>	<u>19,337</u>
Federal Sources:		
4997 ESSER II	364,000	255,024
	<u>364,000</u>	<u>255,024</u>
Total Receipts	<u>874,921</u>	<u>687,939</u>
Total Available Resources	<u>1,131,425</u>	<u>958,795</u>
Disbursements:		
2620 Services	-	21,315
2620 Capital Outlay	1,064,000	638,025
6997 ESSER II - Land & Land Improvements	-	278,010
Total Disbursements	<u>1,064,000</u>	<u>937,350</u>
Other Financing Sources (Uses):		
5000 Redemption of Principal	(209,000)	(195,667)
5000 Debt Service Interest	-	(12,523)
9000 Non-Program Expenditure	(259,469)	-
9001 Interfund Loan	401,044	300,000
Total Other Financing Sources (Uses)	<u>(67,425)</u>	<u>91,810</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 113,255</u>

See Notes to the Supplementary Information (SI) -  
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT M

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –  
SUPPLEMENTARY SCHEDULES OF CASH RECEIPTS,  
DISBURSEMENTS AND FUND BALANCE -  
BUDGET AND ACTUAL

AUGUST 31, 2022

A. Basis of Accounting

The budget is prepared on the same modified cash basis of accounting as applied to the governmental funds in the basic financial statements. Receipts and disbursements are reported when they result from cash transactions.

B. Budget and Budgetary Accounting

The School District is required by state law to adopt annual budgets for the General Fund, Depreciation Fund, Employee Benefit Fund, School Nutrition Fund, Special Building Fund, Qualified Capital Purpose Undertaking Fund, and Activity Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

As of August 1, or shortly thereafter, Administration of the School District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain taxpayer comments. If the School District plans to increase their property tax request by more than 2% plus allowable growth, they are required to participate in a Joint Public Hearing, held between September 17-28.

Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.

Total actual expenditures may not legally exceed the total budget of expenditures. Appropriations for expenditures lapse at year-end. Revisions require a public hearing and Board approval.

The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the governing body of the school district passes, by a majority vote, a resolution or ordinance setting the tax request at a different amount prior to October 15.

The resolutions shall only be passed after a special hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the school district at least four days prior to the hearing.

Any resolution setting a tax request at a different amount than the prior year tax request shall be certified and forwarded to the County Clerk prior to October 15.

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT N

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2022

	2022	2021
Instruction:		
Salaries		
Teachers/Professional Staff	\$ 1,221,336	\$ 1,125,671
Substitutes	84,835	64,286
Clerical and Paraprofessional Staff	9,161	-
Employee Benefits	505,254	535,455
Purchased Services	72,457	76,731
Supplies and Materials	73,407	36,872
Textbooks	43,766	21,874
Capital Outlay	48,624	62,878
Other	100	660
	<u>2,058,940</u>	<u>1,924,427</u>
Instruction - Flex Spending:		
Salaries		
Teachers/Professional Staff	5,162	13,946
Employee Benefits	905	2,444
	<u>6,067</u>	<u>16,390</u>
Instruction - Limited English Proficiency:		
Salaries		
Teachers/Professional Staff	-	6,067
Employee Benefits	-	6,601
	<u>-</u>	<u>12,668</u>
Instruction - Poverty:		
Salaries		
Teachers/Professional Staff	376,443	444,649
Employee Benefits	141,027	156,263
	<u>517,470</u>	<u>600,912</u>
Instruction - Early Childhood Educational Programs:		
Salaries		
Teachers/Professional Staff	310,315	176,894
Instructional Aides and Assistants	231,769	223,026
Substitutes	5,728	-
Employee Benefits	186,149	131,527
Purchased Services	3,992	3,231
Supplies and Materials	19,621	21,415
Capital Outlay	2,880	10,070
Other	50	50
	<u>760,504</u>	<u>566,213</u>
<b>Total Instruction</b>	<u><b>3,342,981</b></u>	<u><b>3,120,610</b></u>

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT N  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2022

	2022	2021
<b>Special Education:</b>		
Salaries		
Teachers/Professional Staff	\$ 104,577	\$ 124,291
Instructional Aides and Assistants	180,015	165,835
Employee Benefits	113,451	91,322
Purchased Services	168,486	188,783
Supplies and Materials	15,888	15,043
Other	1,163	-
	<u>583,580</u>	<u>585,274</u>
<b>Support Services - Students:</b>		
Salaries		
Teachers/Professional Staff	164,914	96,886
Non-Instructional	127,678	110,440
Instructional Aides and Assistants	13,580	16,320
Professional Non-Certificated	70,587	63,375
Employee Benefits	95,130	78,274
Purchased Services	62,756	55,621
Supplies and Materials	13,095	8,273
Capital Outlay	18,902	9,029
Other	16,450	8,604
	<u>583,092</u>	<u>446,822</u>
<b>Support Services - Instruction:</b>		
Salaries		
Teachers/Professional Staff	20,094	41,300
Instructional Aides and Assistants	49,048	20,373
Non-Instructional	833	-
Technical Staff	24,944	23,450
Employee Benefits	23,925	24,498
Purchased Services	68,437	75,776
Supplies and Materials	7,031	8,319
Capital Outlay	5,990	12,162
Other	3,768	750
	<u>204,070</u>	<u>206,628</u>
<b>General Administration - Board of Education:</b>		
Purchased Services	22,494	13,761
Liability Insurance	81,393	77,117
Supplies and Materials	10	39
Other	16,781	9,686
	<u>120,678</u>	<u>100,603</u>

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT N  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2022

	2022	2021
<b>General Administration - Executive Administration Services:</b>		
<b>Salaries</b>		
Administrative Staff	\$ 136,812	\$ 130,667
Non-Instructional	63,362	36,564
Employee Benefits	63,635	53,770
Purchased Services	3,304	1,717
Supplies and Materials	-	145
Capital Outlay	123	-
Other	973	1,456
	<u>268,209</u>	<u>224,319</u>
<b>District Legal Services:</b>		
Contracted Legal Services	12,166	2,426
	<u>12,166</u>	<u>2,426</u>
<b>Office of Principal:</b>		
<b>Salaries</b>		
Teachers/Professional Staff	187,950	215,067
Non-Instructional	81,131	69,908
Employee Benefits	41,343	66,980
Purchased Services	568	2,092
Supplies and Materials	144	1,586
Other	721	1,218
	<u>311,857</u>	<u>356,851</u>
<b>Central Services:</b>		
<b>Salaries</b>		
Professional Non-Certificated	77,692	76,761
Employee Benefits	14,159	14,951
Purchased Services	15,966	7,534
Accounting and Auditing Services	16,956	13,793
Supplies and Materials	2,702	6,173
Capital Outlay	24,556	7,700
Other	1,218	867
	<u>153,249</u>	<u>127,779</u>
<b>Operation &amp; Maintenance of Plant:</b>		
<b>Salaries</b>		
Non-Instructional	214,853	179,955
Employee Benefits	68,983	58,622
Purchased Services	14,718	15,703
Supplies and Materials	211,486	207,897
Capital Outlay	5,451	9,365
Other	125	-
	<u>515,616</u>	<u>471,542</u>

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT N  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2022

	<u>2022</u>	<u>2021</u>
Student Transportation:		
Salaries		
Instructional Aides and Assistants	\$ 6,343	\$ 5,755
Non-Instructional	95,331	113,152
Employee Benefits	21,906	20,778
Supplies and Materials	50,345	37,690
Capital Outlay	10,872	8,939
Other	5,210	9,449
	<u>190,007</u>	<u>195,763</u>
Support Services - Other:		
Early Retirement	7,500	-
Employee Benefits	574	-
	<u>8,074</u>	<u>-</u>
Community Services Operations:		
Supplies and Materials	<u>1,450</u>	<u>3,173</u>
Federal Programs:		
Title I	131,878	219,608
Title II, Part A	28,946	194
IDEA Enrollment	208,269	63,208
Federal Vocational & Applied Technology (Carl Perkins)	3,590	-
Title IV, Part A	11,581	-
ESSER I	-	426,341
ESSER II	50,580	-
ESSER III	388,637	-
Other Federal	64,436	-
	<u>887,917</u>	<u>709,351</u>
Transfers:		
Activities Fund	25,101	14,951
	<u>25,101</u>	<u>14,951</u>
Interfund Loans:		
Special Building Fund	300,000	-
QCPUF Fund	110,000	-
	<u>410,000</u>	<u>-</u>
Total Operational Cash Disbursements	<u>\$ 7,618,047</u>	<u>\$ 6,566,092</u>

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT O

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2022

<u>Federal Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
<b>U.S. Department of Education</b>			
Passed through the Nebraska Department of Education			
Title I	84.010	079-0011-00	131,878
Career and Technical Education - Carl Perkins	84.048	079-0011-00	3,590
Title IIA Supporting Effective Instruction	84.367	079-0011-00	28,946
Special Education Cluster (IDEA):			
Special Education - Grants to States IDEA, Part B	84.027	079-0011-00	200,579
Special Education - Preschool Grants (IDEA Preschool)	84.173	079-0011-00	7,689
Total Special Education Cluster (IDEA)			<u>208,268</u>
Title IV, Part A Student Support & Academic Enrichment	84.424	079-0011-00	11,581
*Elementary and Secondary School Emergency Relief (ESSER II)	84.425D	079-0011-00	50,580
*ARP Elementary and Secondary School Emergency Relief (ESSER III)	84.425U	079-0011-00	666,647
Total Elementary and Secondary School Emergency Relief			<u>717,227</u>
Total U.S. Department of Education			<u>1,101,490</u>
<b>U.S. Department of Agriculture</b>			
Passed through the Nebraska Department of Education			
Child and Adult Care Food Program	10.558	079-0011-00	6,721
Child Nutrition Cluster:			
National School Lunch Program	10.555	079-0011-00	148,234
National School Breakfast Program	10.553	079-0011-00	82,246
National School Summer Food Program	10.559	079-0011-00	1,591
Child Nutrition Cluster			<u>232,071</u>
Passed through the Nebraska Department of Health and Human Services			
Child Nutrition Cluster-Non-cash Awards:			
National School Lunch Program (Federal Food Commodities)	10.555	079-0011-00	38,109
Total Child Nutrition Cluster			<u>270,180</u>
Total U.S. Department of Agriculture			<u>276,901</u>
<b>U.S. Department of Health and Human Services</b>			
Head Start Cluster:			
Head Start	93.600	079-0011-00	55,200
Passed through the Nebraska Department of Health and Human Services			
477 Cluster:			
Child Care Block Grant CCDF - 477 Cluster	93.575	079-0011-00	64,437
Title IV E Foster Care	93.658	079-0011-00	357
Title IV E Adoption Assistance	93.659	079-0011-00	4,230
Medicaid Cluster:			
Medicaid Administrative Activities	93.778	079-0011-00	10,597
Total U.S. Department of Health & Human Services			<u>79,621</u>
<b>Federal Communications Commission</b>			
Emergency Connectivity Fund	32.009	079-0011-00	86,618
Total Federal Communications Commission			<u>86,618</u>
TOTAL			<u>\$ 1,599,830</u>

\*Major Program

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT P

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 Morrill Public Schools 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 of 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 Morrill Public Schools, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Morrill Public Schools.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3. Indirect Cost Rate**

Morrill Public Schools has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



INDEPENDENT AUDITOR'S 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

To the Board of Education  
Morrill Public Schools  
Morrill, Nebraska 69358

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 financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated November 5, 2022. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive 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.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School 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 School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2022-001, that we consider to be a significant deficiency.

#### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Morrill Public Schools' Response to Findings**

The School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 blue ink that reads "Rauner & Associates P.C." The signature is written in a cursive, flowing style.

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education  
Morrill Public Schools  
Morrill, Nebraska 69358

**Report on Compliance for Each Major Federal Program**

***Opinion of Each Major Federal Program***

We have audited Morrill Public School's (the School District), Morrill, Nebraska, 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 School District's major federal programs for the year ended August 31, 2022. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the types of 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 School 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 School 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 School 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 School 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 generally accepted auditing standards, *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 School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 School 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 School 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 School 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.



Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2022

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT Q

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2022

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

Material weakness identified:        Yes   X   No

Significant deficiency identified:   X   Yes        None Reported  
to be material weaknesses:               None Reported

Noncompliance material to financial statements noted:        Yes   X   No

*Federal Awards*

Internal control over major programs:

Material weakness identified:        Yes   X   No

Significant deficiency identified:        Yes   X   None Reported  
to be material weaknesses:          X   None Reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.153(a)?        Yes   X   No

Identification of major programs:

- \* Elementary and Secondary School Emergency Relief (ESSER II) CFDA 84.425D
- \* ARP Elementary and Secondary School Emergency Relief (ESSER III) CFDA 84.425U

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee:        Yes   X   No

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT Q  
(Continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2022

**Section II – Financial Statement Findings**

2022-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

*Condition:* Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited, however, the School District has implemented mitigating controls.

*Criteria:* Proper internal accounting controls require segregation of duties so that no one individual has access to the accounting records or handles a transaction from inception to completion.

*Effect:* Intentional or unintentional errors could be made and not be detected within a timely period by the School District's management in the normal course of performing their assigned functions.

*Recommendation:* A remedy for this situation would be for the School District to hire additional accounting staff to allow for proper internal accounting control and segregation of duties.

*Response:* At this time, the School District's management believes that the benefit of eliminating this significant deficiency does not outweigh the costs of hiring additional accounting staff to allow for proper segregation of duties.

**Section III – Federal Award Findings and Questioned Costs**

None

MORRILL PUBLIC SCHOOLS  
MORRILL, NEBRASKA

EXHIBIT R

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED AUGUST 31, 2022

**Financial Statement Findings for the year ended August 31, 2021:**

**2021-001:** Lack of segregation of duties.

**Current Status:** The prior year audit finding was repeated in the current year.

**Federal Award Findings and Questioned Costs for the year ended August 31, 2021:**

There were no findings or questioned costs in the prior year audit.



## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Education  
Morrill Public Schools  
Morrill, Nebraska 69358

We have performed the procedures enumerated below, which were agreed to by the Board of Education and management of Morrill Public Schools on the School District's student membership and attendance reporting for the Nebraska Department of Education attendance reporting. The School District is responsible for the student membership information of Morrill Public Schools as of August 31, 2022. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below, either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

- 1) We documented the School District's policies and procedures for collecting student membership and attendance data.  
*We found no exceptions as a result of the procedures.*
- 2) We determined that the School District was following its policies and procedures for collecting student census data.  
*We found no exceptions as a result of the procedures.*
- 3) Attendance at the School District is collected at least daily and calculated to the nearest hundredth of a day.  
*We found no exceptions as a result of the procedures.*
- 4) The School District maintains a cumulative attendance and membership record for each student.  
*We found no exceptions as a result of the procedures.*
- 5) The cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.  
*We found no exceptions as a result of the procedures.*
- 6) We sampled a number of students from the School District's attendance records for the year ended August 31, 2022 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the School District for the dates claimed in the attendance record.  
*We found no exceptions as a result of the procedures.*
- 7) The student attendance reported in the Nebraska Department of Education's approved data collection system, ADVISER, have been traced back to the School District's student information system for the fiscal year ended August 31, 2022.  
*We found no exceptions as a result of the procedures.*

- 8) A sample of expense allocations were tested verifying appropriate allocating to the school building level.

*We found no exceptions as a result of the procedures.*

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student membership and attendance of Morrill Public Schools as of August 31, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and Education and management of the School District, the Nebraska Department of Education, and the Nebraska Auditor of Public Accounts, and is not intended to be, and should not be, used by anyone other than the specified parties.

A handwritten signature in blue ink that reads "Rauner & Associates P.C." with a stylized flourish at the end.

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2022



November 5, 2022

To the Board of Education  
Morrill Public Schools  
Morrill, Nebraska 69358

We have audited the financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, for the year ended August 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 1, 2022. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the School District's financial statements was:

Management's estimate in preparation of the annual budget filed with the state is based on past financial history and projected receipts and expenditures.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 5, 2022.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

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

In fiscal year ending 2022, total expenditures exceeded total revenues in the School District's Special Building Fund and Depreciation Fund by \$157,601 and \$165,377, respectively. We recommend that management analyze receipts, disbursements, transfers, and operating efficiency of these funds to ensure that the fund is cost effective and financially feasible.

We noted some internal control related matters that should be addressed by the School District: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited and not economically feasible. Further noted was the fact that the School District's accounting staff does not appear to possess the expertise to detect and correct a potential misstatement in the presentation of the financial statements or notes in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

We were engaged to report on the individual fund supplemental schedules of cash receipts, disbursements and fund balances – budget and actual, and the general fund supplemental schedules of operational cash disbursements, and the schedule of expenditures, of federal awards, which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of the School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Rauner & Associates". The signature is stylized and cursive, with a large initial "R" at the end.

RAUNER & ASSOCIATES, P.C.  
Certified Public Accountants



# MORRILL PUBLIC SCHOOLS

October 24, 2022

RE: AUDITOR MANAGEMENT POINTS ADDRESSED

*In fiscal year ending 2022, total expenditures exceeded total revenues in the School District's Special Building Fund and Depreciation Fund by \$165,377 and \$157,601 respectively. We recommend that management analyze receipts, disbursements, transfers, and operating efficiency of these funds to ensure that the fund is cost effective and financially feasible.*

District Management will be monitoring both the Special Building Fund and Depreciation Fund to ensure that they are cost effective and financially feasible. The Special Building Fund had expenditures that originally had been expected to be paid with federal grant funds. Those funds were not allowed to be used for that purpose, so an interfund loan was made from the General Fund to cover the overage. A financial plan has been put into place to pay this interfund loan back from the Special Building Fund and bring this fund back to a positive cash flow position. The Depreciation Fund's excess expenditures were covered with the General Fund.

*We noted some internal control related matters that should be addressed by the School District: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited and not economically feasible. Further noted was the fact that the School District's accounting staff does not appear to possess the expertise to detect and correct a potential misstatement in the presentation of the financial statements or notes in accordance with accounting principles generally accepted in the United States of America.*

The District has expanded the business office to include an additional position. This has allowed a greater segregation of duties than in the past. The District acknowledges that none of the accounting personnel on staff are a Certified Public Accountant. The District hires Rauner & Associates to audit the financials and serve in the capacity to detect and correct a potential misstatement in the presentation of the financial statements or notes.

Barry Schaeffer, Ed. S



[\(http://auditors.nebraska.gov/\)](http://auditors.nebraska.gov/)

**Nebraska Auditor of Public Accounts**  
*Accountability, Integrity, Reliability*  
**Charlie Janssen**

## Electronic Submission Confirmation

Thank you for your submission. Your filing will be reviewed and the subdivision contacted with any issues. We ask that you do not also submit a paper copy of this filing. If you filed an Audit Waiver Request you will receive a formal written approval or denial of your request.

<b>Submitted</b>	11/7/2022 18:2:15
<b>Name</b>	Trevor Schuessler
<b>Agency</b>	Morrill Public Schools
<b>Email</b>	tschuessler@raunercpa.com (mailto:tschuessler@raunercpa.com)
<b>Type Of Filing</b>	Original Filing
<b>Reference Id</b>	20221107180213
<b>Budget Year Submitted</b>	2022

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**A E Services, LLC**  
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 Tel. 308-632-3304  
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 adamselectricservices.com

Morrill Public Schools  
 508 E Jefferson  
 Morrill NE 693587

**CUSTOMER QUOTATION NO. 3038**

**Site:** Daycare  
**Site Contact:**  
**Phone:** 308-247-3412  
**Salesperson:** Jerry Doremus  
**Quote No:** 3038  
**Created Date:** 11/17/2022  
**Valid For:** 30 Day(s)

Labor and materials for the following

1. Install a 50 amp outlet for the stove in the kitchen
2. Install a 4 wire cord on the new stove
3. Install 2 - 450 watt LED flood lights to the front of the drive through awning to illuminate the parking lot  
 Power will come from the outlet on the underside of the awning. Lights will be controlled by a photocell

Item	Quantity	Unit Price	Total
Labor and materials	1.00	\$4,433.05	\$4,433.05

Pricing is for cash or check only. Credit or debit card purchases are subject to a 4% convenience fee.

<b>Materials</b>	\$4,433.05
<b>Sub-Total ex Tax</b>	\$4,433.05
<b>Tax</b>	\$0.00
<b>Total inc Tax</b>	\$4,433.05