

Board of Education Regular Meeting

Monday, November 13, 2023 7:00 PM

Blair Central Office

1326 Park Street

Blair, NE 68008

Agenda

1. Call to Order

Information concerning the Open Meeting Law, Chapter 84, Article 14 of Nebraska State Statutes, is posted in the meeting room at a location accessible to members of the public and attached to the online agenda.

Mrs. Kari Loseke, Board President, will call the Board of Education Regular meeting to order.

2. Roll Call

The Board Secretary will conduct roll call attendance.

3. Approval of Absent Board Members

4. Pledge of Allegiance

Mrs. Erin Field, Otte Middle School Assistant Principal & Activities Director, along with middle school girls wrestlers will lead the Board in the Pledge of Allegiance.

Mrs. Field and the wrestlers will give a brief report about their first season.

5. Approval of Emergency Additions to the Agenda

6. Call for Removal of Consent Agenda Items

7. Approval of the Consent Agenda

7.1. Waiver of reading minutes from previous meeting

7.2. Acceptance of minutes of the previous meeting as published

- October 9 2023 Board of Education Regular Meeting Minutes

7.3. Receipt of Communications

7.4. Treasurer's Report

- General Fund

- Building Fund and Savings & Depreciation

7.5. Audit of Claims

- Activity Fund
- General Fund

8. Business

8.1. Items removed from Consent Agenda

8.2. Recognitions

8.3. Acceptance of Gifts

8.3.1. Blair Community Schools Foundation

The District received a \$1,000 donation from Blair Community Schools Foundation via Joe Unstad Memorial. The donation is to support the purchase of new middle school girls' basketball uniforms.

8.4. Consideration of Communications

8.4.1. Blair Dance Center

The Blair Dance Center, under the direction of Jill Sailors, is requesting the use of the Blair High School Auditorium from May 28-June 2, 2024 for their annual dance recital. June 2, 2024 is a Sunday and requires Board approval. A fee does accompany this facility request.

8.4.1.1. Blair Wrestling Club

Mr. Siecke received a request from the Blair Wrestling Club for the use of the high school main gym, auxiliary gym, wrestling room and concession stand/atrium for their annual youth tournament. The tournament is scheduled for Sunday, December 3rd, 2023 from 8:00am - 4:00pm. Mr. Siecke supports this request as the Blair Wrestling Club is an incredibly valuable partner for our athletic department and donates a large amount of funds to our wrestling programs each season. This tournament is a major benefit to the community and our teams.

8.4.2. BHS Competition Cheer Squad

A letter has been received from Emily Schultz, Blair High School Cheer Coach, and Tyler Siecke, Activities Director, requesting permission for the BHS Competition Cheer Squad to attend three (3) upcoming cheerleading competitions. Since these competitions are scheduled for a Sunday, it requires Board approval.

- Sunday, December 10, 2023 - Elkhorn South Cheer Showcase.
- Sunday, January 14, 2024 - Hearland Championships in Lincon, NE.
- Sunday, January 28, 2024 - Jam the Gym held at Millard West High School.

8.4.3. Blair Volleyball Club

Mr. Siecke received a request from the Blair Volleyball Club (BVC) for the use of the high school Auxiliary Gym on Sunday evenings from 6:00-8:00pm from December 10th, 2023 through February 25th, 2024 (excluding the holiday break). In order to promote the Blair Community Schools belief in students participating in multiple activities, the BVC has selected this time frame to not interfere with other groups and their established times. Mr. Siecke supports this request as it will directly benefit Blair students as the group is comprised of middle school students that are interested in continuing to play volleyball.

8.5. Comments From The Public

This is the portion of the meeting when members of the public may address the board about matters of public concern.

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:

- Getting started: When you have been recognized, please stand and state your name.
- Time Limit: The board has the discretion to limit the amount of time set aside for public participation and unless stated otherwise, will employ a time limit of 5 minutes or less.
- Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require you to follow the district's complaint procedure before addressing the board. Board members will generally not respond to any questions or comments you make about individual staff members or students. Please remember that slanderous comments will not be tolerated.
- General Rules: This is a public meeting for the conduct of business. Comments from within the audience while others are speaking will not be tolerated. Offensive language, personal attacks, and hostile conduct will not be tolerated.
- No action by the Board: The Board will not act on any matter unless it is on the published agenda.

8.6. Committee Reports

8.6.1. Policy Committee

The Policy Committee met on Monday, November 6, 2023. Meeting minutes are attached.

State Statute 79-550

Policy 201.02-Board Membership - Elections and Appointments

603.03-Curriculum Guides and Standards

604.01-Basic Instruction Program

604.03-Special Education

604.04-Multicultural Education

610.02-District Assessment Plan

608.02-Media and Technology Services - NEW

508.09-Guidance and Counseling

402.18-Staff Development and Professional Learning Community (PLC) -
NEW

300.01-Principles and Objectives of Administration

1002.01-Annual Report and School Improvement

8.6.2. BG&T Committee

The Buildings, Grounds, and Transportation Committee met on Tuesday October 24, 2023. Meeting minutes are attached.

8.6.3. Finance Committee

The Finance Committee met on Tuesday, November 7, 2023. Meeting minutes are attached.

8.7. Approval of New Teachers

8.8. Acceptance of Resignations

Kelli Westphal, Blair High School English Teacher, Yearbook and Newspaper Advisor, has submitted her letter of resignation upon the conclusion of the 2023-24 school year.

8.9. Superintendent Report

8.10. Informational Items

Monthly Board Reports

- Director of Student Services
- Blair High School
- Otte Middle School

- Arbor Park Intermediate
- K-2 Primary Schools

8.11. Closed Session

The Board of Education is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual. Reasons that meet this standard include but are not limited to: (a) strategy sessions with respect to collective bargaining, real estate matters, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body; (b) discussion regarding deployment of security personnel or devices; (c) investigative proceedings regarding allegations of criminal misconduct; (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; and (e) legal advice.

8.12. Items From Closed Session

9. Adjournment

NEBRASKA OPEN MEETINGS ACT

84-1407. Act, how cited.

Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

Source: Laws 2004, LB 821, § 34.

84-1408. Declaration of intent; meetings open to public.

It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

Source: Laws 1975, LB 325, § 1; Laws 1996, LB 900, § 1071; Laws 2004, LB 821, § 35.

Annotations

- Nebraska's public meetings laws do not apply to school board deliberations pertaining solely to disputed adjudicative facts. *McQuinn v. Douglas Cty. Sch. Dist. No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000).
- The primary purpose of the public meetings law is to ensure that public policy is formulated at open meetings. *Marks v. Judicial Nominating Comm.*, 236 Neb. 429, 461 N.W.2d 551 (1990).
- The public meetings law is broadly interpreted and liberally construed to obtain the objective of openness in favor of the public, and provisions permitting closed sessions must be narrowly and strictly construed. *Grein v. Board of Education of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- A county board of equalization is a public body whose meetings shall be open to the public. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1409. Terms, defined.

For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or

advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, and (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Videoconferencing means conducting a meeting involving participants at two or more locations through the use of audio-video equipment which allows participants at each location to hear and see each meeting participant at each other location, including public input. Interaction between meeting participants shall be possible at all meeting locations.

Source: Laws 1975, LB 325, § 2; Laws 1983, LB 43, § 1; Laws 1989, LB 429, § 42; Laws 1989, LB 311, § 14; Laws 1992, LB 1019, § 124; Laws 1993, LB 635, § 1; Laws 1996, LB 1044, § 978; Laws 1997, LB 798, § 37; Laws 2004, LB 821, § 36; Laws 2007, LB296, § 810; Laws 2011, LB366, § 2.

Annotations

- A township is a political subdivision, and as such, a township board is subject to the provisions of the public meetings laws. *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- A county agricultural society is a public body to which the provisions of the Nebraska public meetings law are applicable. *Nixon v. Madison Co. Ag. Soc'y*, 217 Neb. 37, 348 N.W.2d 119 (1984).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).

- As an administrative agency of the county, a county board of equalization is a public body. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- The electors of a township at their annual meeting are a public body under the Open Meetings Act. *State ex rel. Newman v. Columbus Township Bd.*, 15 Neb. App. 656, 735 N.W.2d 399 (2007).
- The meeting at issue in this case was a "meeting" within the parameters of subsection (2) of this section because it involved the discussion of public business, the formation of tentative policy, or the taking of any action of the public power district. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).
- Informational sessions in which the governmental body hears reports are briefings. *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (1993).

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

- (a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;
- (b) Discussion regarding deployment of security personnel or devices;
- (c) Investigative proceedings regarding allegations of criminal misconduct;
- (d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;
- (e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or
- (f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

Source: Laws 1975, LB 325, § 3; Laws 1983, LB 43, § 2; Laws 1985, LB 117, § 1; Laws 1992, LB 1019, § 125; Laws 1994, LB 621, § 1; Laws 1996, LB 900, § 1072; Laws 2004, LB 821, § 37; Laws 2004, LB 1179, § 1; Laws 2006, LB 898, § 1; Laws 2011, LB390, § 29; Laws 2012, LB995, § 17.

Annotations

- There is no absolute discovery privilege for communications that occur during a closed session. *State ex rel. Upper Republican NRD v. District Judges*, 273 Neb. 148, 728 N.W.2d 275 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- The public interest mentioned in this section is that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities. *Grein v. Board of Education*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Hearing in closed executive session was contrary to this section since there was no showing of necessity or reason under subdivision (1)(a), (b), or (c), but did not result in reversal of board decision. *Simonds v. Board of Examiners*, 213 Neb. 259, 329 N.W.2d 92 (1983).
- Negotiations for the purchase of land need not be conducted at an open meeting but the deliberations of a city council as to whether an offer to purchase real estate should be made should take place in an open meeting. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Public meeting law was not violated where the Board of Regents of the University of Nebraska voted to hold a closed session to consider the university president's resignation, and also discussed the appointment of an interim president during such session. *Meyer v. Board of Regents*, 1 Neb. App. 893, 510 N.W.2d 450 (1993).

84-1411. Meetings of public body; notice; contents; when available; right to modify; duties concerning notice; videoconferencing or telephone conferencing authorized; emergency meeting without notice; appearance before public body.

(1) Each public body shall give reasonable advance publicized notice of the time and place of each meeting by a method designated by each public body and recorded in its minutes. Such notice shall be transmitted to all members of the public body and to the public. Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (a) twenty-four hours before the scheduled commencement of the meeting or (b) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) A meeting of a state agency, state board, state commission, state council, or state committee, of an advisory committee of any such state entity, of an organization created under the Interlocal

Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act, of the governing body of a public power district having a chartered territory of more than one county in this state, of the governing body of a public power and irrigation district having a chartered territory of more than one county in this state, of a board of an educational service unit, of the Educational Service Unit Coordinating Council, of the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, or of a community college board of governors may be held by means of videoconferencing or, in the case of the Judicial Resources Commission in those cases specified in section 24-1204, by telephone conference, if:

- (a) Reasonable advance publicized notice is given;
- (b) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including seating, recordation by audio or visual recording devices, and a reasonable opportunity for input such as public comment or questions to at least the same extent as would be provided if videoconferencing or telephone conferencing was not used;
- (c) At least one copy of all documents being considered is available to the public at each site of the videoconference or telephone conference;
- (d) At least one member of the state entity, advisory committee, board, council, or governing body is present at each site of the videoconference or telephone conference, except that a member of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis, an organization created under the Municipal Cooperative Financing Act, or a governing body of a risk management pool or an advisory committee of such organization or pool may designate a nonvoting designee, who shall not be included as part of the quorum, to be present at any site; and
- (e)(i) Except as provided in subdivision (2)(e)(ii) of this section, no more than one-half of the state entity's, advisory committee's, board's, council's, or governing body's meetings in a calendar year are held by videoconference or telephone conference; or
- (ii) In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, such organization holds at least one meeting each calendar year that is not by videoconferencing or telephone conferencing.

Videoconferencing, telephone conferencing, or conferencing by other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(3) A meeting of a board of an educational service unit, of the Educational Service Unit Coordinating Council, of the governing body of an entity formed under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act, of the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, of a community college board of governors, of the governing body of a public power district, of the governing body of a public

power and irrigation district, or of the Nebraska Brand Committee may be held by telephone conference call if:

(a) The territory represented by the educational service unit, member educational service units, community college board of governors, public power district, public power and irrigation district, Nebraska Brand Committee, or member public agencies of the entity or pool covers more than one county;

(b) Reasonable advance publicized notice is given which identifies each telephone conference location at which there will be present: (i) A member of the educational service unit board, council, community college board of governors, governing body of a public power district, governing body of a public power and irrigation district, Nebraska Brand Committee, or entity's or pool's governing body; or (ii) A nonvoting designee designated under subdivision (3)(f) of this section;

(c) All telephone conference meeting sites identified in the notice are located within public buildings used by members of the educational service unit board, council, community college board of governors, governing body of the public power district, governing body of the public power and irrigation district, Nebraska Brand Committee, or entity or pool or at a place which will accommodate the anticipated audience;

(d) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including seating, recordation by audio recording devices, and a reasonable opportunity for input such as public comment or questions to at least the same extent as would be provided if a telephone conference call was not used;

(e) At least one copy of all documents being considered is available to the public at each site of the telephone conference call;

(f) At least one member of the educational service unit board, council, community college board of governors, governing body of the public power district, governing body of the public power and irrigation district, Nebraska Brand Committee, or governing body of the entity or pool is present at each site of the telephone conference call identified in the public notice, except that a member of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis, an organization created under the Municipal Cooperative Financing Act, or a governing body of a risk management pool or an advisory committee of such organization or pool may designate a nonvoting designee, who shall not be included as part of the quorum, to be present at any site;

(g) The telephone conference call lasts no more than five hours; and

(h) No more than one-half of the board's, council's, governing body's, committee's, entity's, or pool's meetings in a calendar year are held by telephone conference call, except that:

(i) The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by

telephone conference call if the governing body's quarterly meetings are not held by telephone conference call or videoconferencing; and

(ii) An organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act may hold more than one-half of its meetings by telephone conference call if the organization holds at least one meeting each calendar year that is not by videoconferencing or telephone conference call.

Nothing in this subsection shall prevent the participation of consultants, members of the press, and other nonmembers of the governing body at sites not identified in the public notice. Telephone conference calls, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(4) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(5) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by means of electronic or telecommunication equipment. The provisions of subsection (4) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(6) A public body may allow a member of the public or any other witness other than a member of the public body to appear before the public body by means of video or telecommunications equipment.

Source:Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5.

Effective Date: September 1, 2019

Cross References

- **Intergovernmental Risk Management Act**, see section 44-4301.
- **Interlocal Cooperation Act**, see section 13-801.
- **Joint Public Agency Act**, see section 13-2501.
- **Municipal Cooperative Financing Act**, see section 18-2401.

Annotations

- Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings. A body may not be required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body may require any member of the public desiring to address the body to identify himself or herself.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making a telephone conference call available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act;

(f) Reasonable arrangements are made to provide viewing at other instate locations for a videoconference meeting if requested fourteen days in advance and if economically and reasonably available in the area; and

(g) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) The public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at the meeting.

(8) Public bodies shall make available at the meeting or the instate location for a telephone conference call or videoconference, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

Source: Laws 1975, LB 325, § 5; Laws 1983, LB 43, § 4; Laws 1985, LB 117, § 2; Laws 1987, LB 324, § 5; Laws 1996, LB 900, § 1073; Laws 2001, LB 250, § 2; Laws 2004, LB 821, § 39; Laws 2006, LB 898, § 3; Laws 2008, LB962, § 1.

Annotations

- To preserve an objection that a public body failed to make documents available at a public meeting as required by subsection (8) of this section, a person who attends a public meeting must not only object to the violation, but must make that objection to the public body or to a member of the public body. *Stoetzel & Sons v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003).

84-1413. Meetings; minutes; roll call vote; secret ballot; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written, except as provided in subsection (6) of this section, and available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.

(6) Minutes of the meetings of the board of a school district or educational service unit may be kept as an electronic record.

Source: Laws 1975, LB 325, § 6; Laws 1978, LB 609, § 3; Laws 1979, LB 86, § 9; Laws 1987, LB 663, § 26; Laws 2005, LB 501, § 1; Laws 2009, LB361, § 3; Laws 2015, LB365, § 2; Laws 2016, LB876, § 1.

Annotations

- If a person present at a meeting observes and fails to object to an alleged public meetings laws violation in the form of a failure to conduct rollcall votes before taking actions on questions or motions pending, that person waives his or her right to object at a later date. *Hauser v. Nebraska Police Stds. Adv. Council*, 264 Neb. 944, 653 N.W.2d 240 (2002).
- Subsection (2) of this section does not require the record to state that the vote was by roll call, but requires only that the record show if and how each member voted. Neither does the statute set a time limit for recording the results of a vote, after which no corrections of the record can be made. If no intervening rights of third persons have arisen, a board of county commissioners has power to correct the record of the proceedings had at a previous meeting so as to make them speak the truth, particularly where the correction supplies some omitted fact or action and is done not to contradict or change the original record but to have the record show that a certain action was taken or thing done, which the original record fails to show. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).
- There is no requirement that a public body make a record of where notice was published or posted. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

Source: Laws 1975, LB 325, § 9; Laws 1977, LB 39, § 318; Laws 1983, LB 43, § 5; Laws 1992, LB 1019, § 126; Laws 1994, LB 621, § 2; Laws 1996, LB 900, § 1074; Laws 2004, LB 821, § 40; Laws 2006, LB 898, § 4.

Annotations

- The Legislature has granted standing to a broad scope of its citizens for the very limited purpose of challenging meetings allegedly in violation of the Open Meetings Act, so that they may help police the public policy embodied by the act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010).
- Any citizen of the state may commence an action to declare a public body's action void. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- The reading of ordinances constitutes a formal action under subsection (1) of this section. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- Under the Public Meetings Act, a county lacks capacity to maintain an action to declare its official conduct "void" for noncompliance with the act. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988).
- When a petitioner under this section is successful in the district court, that court may allow attorney fees. *Tracy Corp. II v. Nebraska Pub. Serv. Comm.*, 218 Neb. 900, 360 N.W.2d 485 (1984).
- Informal discussions between the Tax Commissioner and the State Board of Equalization in which instructions were clarified, with such clarification leading to the amendment of hearing notices, did not constitute a public meeting subject to the provisions of this section. *Box Butte County v. State Board of Equalization and Assessment*, 206 Neb. 696, 295 N.W.2d 670 (1980).
- The right to collaterally attack an order made in contravention of the Public Meeting Act must occur within a period of one year as is specifically provided by this section. *Witt v. School District No. 70*, 202 Neb. 63, 273 N.W.2d 669 (1979).
- Statutory change, requiring "publicized notice" for board of education employment hearings, occurring between dates meeting scheduled and conducted, held not to void proceedings. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. Once a meeting has been declared void pursuant to Nebraska's public meetings law, board members are prohibited from considering any information obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Actions by the board of directors were merely voidable under this section, and not void. Pursuant to subsection (3) of this section, the plaintiffs were awarded partial attorney fees because they were successful in having the court declare that the board of directors was in substantial violation of the statute, even though the plaintiffs did not get the relief requested of having the board's actions declared void. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

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Source: http://nebraskalegislature.gov/laws/display_html.php?begin_section=84-1407&end_section=84-1414

Date: July 2019

Board of Education Regular Meeting

October 09, 2023

Blair Central Office

1326 Park Street, Blair NE 68008

Information concerning the Open Meeting Law, Chapter 84, Article 14 of Nebraska State Statutes, is posted in the room at a location accessible to members of the public and attached to the online agenda. The meeting notice was published in the Washington County Pilot-Tribune & Enterprise on Tuesday, October 3, 2023.

1. Call to Order

Mrs. Kari Loseke, President, called the Board of Education Regular meeting to order at 7:00pm.

2. Roll Call

Present Board Members: Brandi Petersen, Kari Loseke, Deb Parks, Denise Cada, Ginger Fredericksen, Courtney Tabor, Tim Welch and Steve Callaghan.

2.1. Approval of Absent Board Members

3. Pledge of Allegiance

Dr. Gilson led the Board in the Pledge of Allegiance.

4. Approval of Emergency Additions to the Agenda – None

5. Call for Removal of Consent Agenda Items - None

6. Consent Agenda

Motion Passed: I move to approve the Consent Agenda as presented passed with a motion by Steve Callaghan and a second by Brandi Petersen.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Kari Loseke	Yes
Deb Parks	Yes
Brandi Petersen	Yes
Courtney Tabor	Yes
Tim Welch	Yes

6.1. Waiver of reading minutes from previous meeting

6.2. Acceptance of minutes of the previous meeting as published

6.3. Receipt of Communications

6.4. Treasurer's Report

6.5. Audit of Claims

7. Business

7.1. Items removed from Consent Agenda - None

7.2. Recognitions

7.3. Acceptance of Gifts

7.3.1. Washington County Community Foundation

The district received a donation in the amount of \$2,799.20 from the Washington County Community

Foundation. This was a disbursement from the Otte Middle School Band Boosters Donor Account. They issued it to close out the Otte Band Booster Donor Account that they had fundraised for over the years.

Motion Passed: I move to accept the donation from Cubby’s Convenience Store in the amount of \$1,179.00 passed with a motion by Brandi Petersen and a second by Steve Callaghan.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Kari Loseke	Yes
Deb Parks	Yes
Brandi Petersen	Yes
Courtney Tabor	Yes
Tim Welch	Yes

7.4. Consideration of Communications

74.1. Blair Cubs Volleyball

Administration received a request from Jess Lansman, on behalf of the youth volleyball program, Bear Cubs, for permission to hold a Bear Cubs skill development program on Sundays starting on October 22nd - November 19th with a scrimmage/tournament to be held on Sunday, December 3rd.

Mr. Siecke, District Activities Director, highly recommended approval of this request. Sundays are the only days we have available gym time over the winter, and this organization is working hand in hand with our coaches to improve volleyball in Blair.

Motion Passed: I move to approve the Bear Cubs Volleyball program to use the Blair High School gymnasium on Sundays from October 22nd - December 3rd, 2023 passed with a motion by Steve Callaghan and a second by Courtney Tabor.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Kari Loseke	Yes
Deb Parks	Yes
Brandi Petersen	Yes
Courtney Tabor	Yes
Tim Welch	Yes

7.5. Comments from The Public – Public comments were heard from three (6) patrons.

7.6. Committee Reports

7.6.1. Policy Committee & Americanism Committee

The Policy Committee & Americanism Committee met on Monday, September 18, 2023 at 12:00pm. A report from the committee was given by Deb Parks.

Motion Passed: I move to approve the revisions as presented to policy 201.02-Board Membership-Elections and Appointments passed with a motion by Deb Parks and a second by Courtney Tabor.

Denise Cada	Yes
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Steve Callaghan Yes
Ginger Fredericksen No
Kari Loseke No
Deb Parks Yes
Brandi Petersen Yes
Courtney Tabor Yes
Tim Welch Yes

**Policy 201.02-Board Membership -Elections and Appointments will be present at next month's meeting for a second reading.

Motion Passed: I move to approve the resolution for the Option Enrollment capacities for the 2024-25 school year as presented passed with a motion by Deb Parks and a second by Courtney Tabor.

Denise Cada Yes
Steve Callaghan Yes
Ginger Fredericksen Yes
Kari Loseke Yes
Deb Parks Yes
Brandi Petersen Yes
Courtney Tabor Yes
Tim Welch Yes

7.6.2. BG&T Committee

The Buildings, Grounds, and Transportation Committee met on Tuesday, September 26, 2023 at 4:30pm. A report from the committee was given by Steve Callaghan.

7.6.3. Finance Committee

The Finance Committee met on Thursday, September 28, 2023 at 12:00pm. A report from the committee was given by Brandi Petersen.

Motion Passed: I move to approve the purchase from Grainger for DeWalt tools needed for the construction class at Blair High School in the amount of \$18,213.87 passed with a motion by Brandi Petersen and a second by Ginger Fredericksen.

Denise Cada Yes
Steve Callaghan Yes
Ginger Fredericksen Yes
Kari Loseke Yes
Deb Parks Yes
Brandi Petersen Yes
Courtney Tabor Yes
Tim Welch Yes

Motion Passed: I move to accept the quote from CDW'G in the amount of \$34,040.75 for the district's Meraki Switch 5-year renewal plan passed with a motion by Brandi Petersen and a second by Ginger Fredericksen.

Denise Cada Yes
Steve Callaghan Yes

Ginger Fredericksen Yes
Kari Loseke Yes
Deb Parks Yes
Brandi Petersen Yes
Courtney Tabor Yes
Tim Welch Yes

Motion Passed: I move to accept the Blair Educators' Association (BEA) as the collective bargaining unit for the 2024-25 and 2025-26 contact years passed with a motion by Brandi Petersen and a second by Ginger Fredericksen.

Denise Cada Yes
Steve Callaghan Yes
Ginger Fredericksen Yes
Kari Loseke Yes
Deb Parks Yes
Brandi Petersen Yes
Courtney Tabor Yes
Tim Welch Yes

Motion Passed: I move to accept the donation from Football Moms and Dads in the amount of \$4,700 to be used towards the purchase of new headsets totaling \$9,981.73 from Sideline Power passed with a motion by Brandi Petersen and a second by Steve Callaghan.

Denise Cada Yes
Steve Callaghan Yes
Ginger Fredericksen Yes
Kari Loseke Yes
Deb Parks Yes
Brandi Petersen Yes
Courtney Tabor Yes
Tim Welch Yes

Motion Passed: I move to approve the purchase of two (2) 2021 Freightliner - Thomas C2 buses from Thomas Built Buses in the amount of \$89,950 each or a total of \$179,900 passed with a motion by Brandi Petersen and a second by Ginger Fredericksen.

Denise Cada Yes
Steve Callaghan Yes
Ginger Fredericksen Yes
Kari Loseke Yes
Deb Parks Yes
Brandi Petersen Yes
Courtney Tabor Yes
Tim Welch Yes

Motion Passed: I move to approve a payroll increase to our bus driver pay scale for steps 1-15 in the amount of \$2.50 beginning with the November 20, 2023 payroll passed with a motion by Brandi Petersen and a second by Ginger Fredericksen.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Kari Loseke	Yes
Deb Parks	Yes
Brandi Petersen	Yes
Courtney Tabor	Yes
Tim Welch	Yes

Motion Passed: I move to enter into a Interlocal Agreement with ESU #3 to provide Physical Therapy services for the 2023-24 school year for no more than 23 days passed with a motion by Brandi Petersen and a second by Ginger Fredericksen.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Kari Loseke	Yes
Deb Parks	Yes
Brandi Petersen	Yes
Courtney Tabor	Yes
Tim Welch	Yes

Motion Passed: I move to accept the bids for the sale of the surplus items totaling \$2762.61 passed with a motion by Brandi Petersen and a second by Steve Callaghan.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Kari Loseke	Yes
Deb Parks	Yes
Brandi Petersen	Yes
Courtney Tabor	Yes
Tim Welch	Yes

Motion Passed: I move to authorize the administration to sell, donate or dispose of items remaining from the surplus sale passed with a motion by Brandi Petersen and a second by Deb Parks.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Kari Loseke	Yes
Deb Parks	Yes
Brandi Petersen	Yes
Courtney Tabor	Yes
Tim Welch	Yes

Motion Passed: I move to approve the purchase of library books for grades K-5 in the amount of \$40,000 passed with a motion by Brandi Petersen and a second by Tim Welch.

Denise Cada	Yes
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Steve Callaghan	Yes
Ginger Fredericksen	Yes
Kari Loseke	Yes
Deb Parks	Yes
Brandi Petersen	Yes
Courtney Tabor	Yes
Tim Welch	Yes

7.7. Approval of New Teachers – None

7.8. Acceptance of Resignations – None

7.9. Strategic Plans & District Goals

7.10. Superintendent Report

7.11. Informational Item

8. Adjournment

Motion Passed: I move to adjourn meeting at 8:25pm passed with a motion by Steve Callaghan and a second by Tim Welch.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Kari Loseke	Yes
Deb Parks	Yes
Brandi Petersen	Yes
Courtney Tabor	Yes
Tim Welch	Yes

Angie Conety
Secretary Board of Education

Randall Gilson, Ed.D.
Superintendent

Blair Community Schools
 Financial Report to the Board of Education
 Cash-Bank Reconciliation
 October 31, 2023

10/1/2023 through 10/31/23

Book Balance

Beginning Balance		\$9,783,670.98
Total Receipts		\$982,484.17
Total Disbursements		-\$2,068,035.81
Reconciled Book Balance-Ending Balance		\$8,698,119.34

Bank Balance

Beginning Balance		\$1,142,771.66
Deposits	\$1,787,605.51	
Interest	\$300.51	
Total Receipts		\$1,787,906.02
Total Disbursements		-\$2,343,604.40
Bank Balance Ending Balance		\$587,073.28
Less Outstanding Checks/Wires		-\$21,996.04
Reconciled Bank Balance-Ending Balance		\$565,077.24

Reconciled Balance		\$565,077.24
Total Investments		\$8,133,042.10
Total General Fund Balance		\$8,698,119.34

Leslie Watts

 Leslie Watts, Board of Education Treasurer

11/1/23

 Date

Blair Community Schools
 Financial Report to the Board of Education
 Building Fund
 October 31, 2023

10/1/2023 through 10/31/23

Beginning Balance	\$1,662,913.35
Total Receipts	\$38,919.32
Total Disbursements	-\$86,470.62
Building Fund Balance	<u><u>\$1,615,362.05</u></u>

Bank Balance

Bank Balance Ending Balance	\$723,221.67
Less Outstanding Checks/Wires	\$0.00
Reconciled Bank Balance	<u>\$723,221.67</u>
Total Investments	<u>\$892,140.38</u>
Total Building Fund Balance	<u><u>\$1,615,362.05</u></u>

Blair Community Schools
 Financial Report to the Board of Education
 Savings Depreciation
 October 31, 2023

10/1/2023 through 10/31/23

Beginning Balance	\$2,591,433.53
Total Receipts	\$7,417.23
Total Disbursements	-\$282,730.02
Savings Depreciation Fund Balance	<u><u>\$2,316,120.74</u></u>

Bank Balance

Bank Balance Ending Balance	\$2,316,120.74
Less Outstanding Checks/Wires	\$0.00
Total Savings Depreciation Fund Balance	<u><u>\$2,316,120.74</u></u>

ACTIVITY FUND & STUDENT FEE FUND-CHECKS ISSUED IN OCTOBER 2023 TO BE RATIFIED 11/13/2023			
VENDOR	TOTAL	ORGANIZATION	DESCRIPTION
AMAZON CAPITAL SERVICES	\$ 57.22	DF/W ADV COUNCIL	SIDEWALK CHALK
TRACY BYE	\$ 52.72	DF/W ADV COUNCIL	PBIS TICKET BOXES
OZOBOT EDU INC	\$ 2,990.00	DF/W ADV COUNCIL	ESTIMATE 1939 (SEE ATTACH
AMAZON CAPITAL SERVICES	\$ 272.89	AP ADVISORY COUNCIL	AP PRIZES
TRACY BYE	\$ 58.30	JR. HIGH VOLLEYBALL	EMPLOYEE MILEAGE
SCHOOL DATEBOOKS INC.	\$ 1,370.39	OBMS STUDENT SENATE	STUDENT AGENDAS
VISA	\$ 39.58	OBMS STUDENT SENATE	COSTCO.COM
SPARTAN STORES LLC	\$ 209.83	OBMS STUDENT SENATE	STUDENT SENATE FOOD
AMAZON CAPITAL SERVICES	\$ 68.80	OMS RUNNING CLUB	RUNNING GAMES
BETH CLARKE	\$ 22.34	OMS RUNNING CLUB	RUNNING CLUB PIZZA
PEPSI CO	\$ 454.20	OBMS STUDENT SENATE	OMS CONCESSIONS
VISA	\$ 13.98	OBMS STUDENT SENATE	BAKERS
VISA	\$ 40.83	OBMS STUDENT SENATE	BAKERS
VISA	\$ 410.40	OBMS STUDENT SENATE	SAMS CLUB
SCHOLASTIC BOOK FAIRS-8	\$ 3,071.78	OBMS STUDENT SENATE	SCHOLASTIC BOOK FAIR
TYLER SIECKE	\$ 37.34	CROSS COUNTRY	EMPLOYEE MILEAGE
CASH	\$ 528.00	CROSS COUNTRY	MEAL \$
VISA	\$ 12.31	CROSS COUNTRY	DOLLAR GENERAL
VISA	\$ 94.97	CROSS COUNTRY	BOMGAARS
TYLER SIECKE	\$ 43.23	FOOTBALL	EMPLOYEE MILEAGE
TYLER SIECKE	\$ 57.64	FOOTBALL	EMPLOYEE MILEAGE
BRIAN WILES	\$ 120.00	FOOTBALL	FB OFFICIAL
LOGAN BREDEMEIER	\$ 120.00	FOOTBALL	FB OFFICIAL
ZACHARY HUNNEL	\$ 70.00	FOOTBALL	FB OFFICIAL
CHRIS GOEDKEN	\$ 70.00	FOOTBALL	FB OFFICIAL
TODD LANHAM	\$ 120.00	FOOTBALL	VAR FB
VERN SCHULTE	\$ 120.00	FOOTBALL	FB OFFICIAL
TREVOR LOGEMAN	\$ 70.00	FOOTBALL	FB OFFICIAL
BENNY OLIVER	\$ 70.00	FOOTBALL	FB OFFICIAL
NICK TASICH	\$ 120.00	FOOTBALL	FB OFFICIAL
JEREMY HOFF	\$ 70.00	FOOTBALL	FB OFFICIAL
BENNY OLIVER	\$ 70.00	FOOTBALL	FB OFFICIAL
JACOB DODD	\$ 70.00	FOOTBALL	FB OFFICIAL
TYLER MEURET	\$ 70.00	FOOTBALL	FB OFFICIAL
JORDAN STEWARD	\$ 70.00	FOOTBALL	FB OFFICIAL
BRYAN GONZALEZ	\$ 70.00	FOOTBALL	FB OFFICIAL
LUCAS RAINS	\$ 70.00	FOOTBALL	FB OFFICIAL
HAUFF SPORTS	\$ 733.96	FOOTBALL	FOOTBALL EQUIPMENT
TYLER SIECKE	\$ 309.16	GIRLS SOFTBALL	EMPLOYEE MILEAGE
BRIAN SWEENEY	\$ 135.00	GIRLS SOFTBALL	SB UMPIRE
DOUGLAS DRUMMOND	\$ 135.00	GIRLS SOFTBALL	SB UMPIRE
JEREMY SULLIVAN	\$ 65.00	GIRLS SOFTBALL	SB UMPIRE
DAVID CHRISTENSEN	\$ 65.00	GIRLS SOFTBALL	SB UMPIRE
BRIAN SWEENEY	\$ 70.00	GIRLS SOFTBALL	SB UMPIRE
ROBERT BARRIENTOS	\$ 70.00	GIRLS SOFTBALL	SB UMPIRE
BRUCE SAUNDERS	\$ 130.00	GIRLS SOFTBALL	UMPIRE
SONNY DRUMMOND	\$ 195.00	GIRLS SOFTBALL	UMPIRE
DOMENIC CONSOH	\$ 212.50	GIRLS SOFTBALL	UMPIRE
KEN FREDRICKSEN	\$ 219.00	GIRLS SOFTBALL	UMPIRE
CASH	\$ 1,872.00	GIRLS SOFTBALL	SOFTBALL MEAL \$
NSAA	\$ 208.18	GIRLS SOFTBALL	SOFTBALL REPORT
NSAA	\$ 367.63	GIRLS SOFTBALL	SOFTBALL REPORT
NSAA	\$ 47.00	GIRLS SOFTBALL	SOFTBALL MEDALS
TYLER SIECKE	\$ 100.87	GIRLS GOLF	EMPLOYEE MILEAGE
JIM & CONNIE'S BLAIR BAKERY	\$ 51.45	GIRLS GOLF	GIRLS GOLF DONUTS
RON MCCRACKEN	\$ 120.00	VOLLEYBALL	VB OFFICIAL
DAVE DIBBEN	\$ 120.00	VOLLEYBALL	VB OFFICIAL
MICHAEL MCLEAREN	\$ 165.00	VOLLEYBALL	VB OFFICIAL
CANDYCE MCLEAREN	\$ 165.00	VOLLEYBALL	VB OFFICIAL
MARK CLEMENTS	\$ 85.00	VOLLEYBALL	VB OFFICIAL
MERRI DIBBEN	\$ 85.00	VOLLEYBALL	VB OFFICIAL
BRIAN LOCH	\$ 120.00	VOLLEYBALL	VB OFFICIAL
DAWN LOCH	\$ 120.00	VOLLEYBALL	VB OFFICIAL

VENDOR	TOTAL	ORGANIZATION	DESCRIPTION
VISA	\$ 60.71	VOLLEYBALL	PIZZA HUT
COLUMBUS HIGH SCHOOL	\$ 90.00	VOLLEYBALL	VB ENTRY FEE
FIRST LUTHERAN CHURCH	\$ 35.00	SKILLS USA	REGISTRATION
VISA	\$ 42.79	WRESTLING	APPLE.COM
VISA	\$ 26.64	BOARD OF ED	USPS
AMAZON CAPITAL SERVICES	\$ 1,714.49	DRAMATICS	DRAMA SUPPLIES
VISA	\$ 150.00	SPEECH CLUB	PAYPAL
VISA	\$ 150.00	SPEECH CLUB	PAYPAL
WAYNE HIGH SCHOOL	\$ 238.00	F. F. A.	DAIRY JUDGING 2023
WAYNE HIGH SCHOOL	\$ 196.00	F. F. A.	LAND JUDGE LUNCHES
NEBR FFA ASSOCIATION	\$ 25.00	F. F. A.	STATE FAIR
NEBR FBLA	\$ 7,308.00	F. B. L. A.	NFLC 2023
VISA	\$ 30.00	F. B. L. A.	WALGREENS
VISA	\$ 53.33	F. B. L. A.	WALMART
VISA	\$ 225.00	NSAA DISTRICT MUSIC	OPUS EVENT
VISA	\$ 669.50	SCIENCE & ROBOTICS CLUB	ROBOSOURCE
CUSTOMINK	\$ 701.36	SCIENCE & ROBOTICS CLUB	ROBOTICS SHIRTS
VISA	\$ 250.00	JAZZ BAND	UNIV OF NE OMAH
MEDCO SUPPLY INC.	\$ 1,520.00	ALL SPORTS	CRAMER PRO TAPE
MEDCO SUPPLY INC.	\$ 327.20	ALL SPORTS	ECO-FLEX STRETCH TAPE BLA
MEDCO SUPPLY INC.	\$ 443.10	ALL SPORTS	ELASTIKON ACTIMOVE ELASTI
MEDCO SUPPLY INC.	\$ 13.90	ALL SPORTS	ICE BAG DISPENSER
MEDCO SUPPLY INC.	\$ 25.70	ALL SPORTS	ISRAELI BANDAGE EACH
MEDCO SUPPLY INC.	\$ 205.70	ALL SPORTS	PRO SCISSORS, PRO 21
MEDCO SUPPLY INC.	\$ 269.44	ALL SPORTS	POCKET SET OTOSCOPE & OPH
MEDCO SUPPLY INC.	\$ 75.03	ALL SPORTS	CHROME BASE ADJUSTABLE ST
MEDCO SUPPLY INC.	\$ 209.00	ALL SPORTS	PREMIUM TERRY CLOTH TOWEL
MEDCO SUPPLY INC.	\$ 247.13	ALL SPORTS	ESTIMATED SHIPPING/HANDLI
IOWA WEST SPORTS PLEX	\$ 425.00	CAMP-BOYS SOCCER	BOYS WINTER LEAGUE
AMAZON CAPITAL SERVICES	\$ 827.96	CAMP-CROSS COUNTRY	TURF FOR XC
AMAZON CAPITAL SERVICES	\$ 20.98	CAMP-VOLLEYBALL	VB SUPPLIES
WILD ROOTS GREENHOUSE	\$ 835.00	F. F. A.	FFA MUMS
FAMILY FARE	\$ 10.54	BHS CONCESSIONS	FAMILY FARE CASH-CUPS
VISA	\$ 32.16	BHS CONCESSIONS	WALMART
VISA	\$ 34.88	BHS CONCESSIONS	WALMART
VISA	\$ 98.64	BHS CONCESSIONS	WALMART
VISA	\$ 208.86	BHS CONCESSIONS	PRIMA DISTRIBUTION
VISA	\$ 918.28	BHS CONCESSIONS	SAMS CLUB
VISA	\$ 1,224.76	BHS CONCESSIONS	SAMS CLUB
SEAN JOHNSTON	\$ 60.00	JR HIGH FOOTBALL	FB OFFICIAL
LANCE CLARK	\$ 60.00	JR HIGH FOOTBALL	FB OFFICIAL
BRYAN GONZALEZ	\$ 60.00	JR HIGH FOOTBALL	FB OFFICIAL
RIDDELL ALL AMERICAN	\$ 561.95	JR HIGH FOOTBALL	OMS FB HELMETS
HAUFF SPORTS	\$ 1,300.00	JR. HIGH GIRLS BASKETBALL	8GGBB UNIFORMS
JANE MCCLURKIN	\$ 80.00	JR. HIGH VOLLEYBALL	VB OFFICIAL
TRICIA RUMP	\$ 80.00	JR. HIGH VOLLEYBALL	VB OFFICIAL
TRICIA RUMP	\$ 80.00	JR. HIGH VOLLEYBALL	VB OFFICIAL
JANE MCCLURKIN	\$ 80.00	JR. HIGH VOLLEYBALL	VB OFFICIAL
JANE MCCLURKIN	\$ 80.00	JR. HIGH VOLLEYBALL	VB OFFICIAL
TRICIA RUMP	\$ 80.00	JR. HIGH VOLLEYBALL	VB OFFICIAL
TRICIA RUMP	\$ 80.00	JR. HIGH VOLLEYBALL	VB OFFICIAL
JANE MCCLURKIN	\$ 80.00	JR. HIGH VOLLEYBALL	VB OFFICIAL
NEBR FBLA	\$ 4,050.74	8TH GRADE SHOW CHOIR	SHOW CHOIR COSTUMES
FORT CALHOUN HIGH SCHOOL	\$ 25.00	OMS RUNNING CLUB	RUNNING CLUB ENTRY
FORT CALHOUN HIGH SCHOOL	\$ 25.00	OMS RUNNING CLUB	JUNIOR HIGH MEET
DIETZE MUSIC HOUSE	\$ 40.00	BAND INSTRUMENT USEAGE	INSTRUMENT REPAIRS
DIETZE MUSIC HOUSE	\$ 129.00	BAND INSTRUMENT USEAGE	INSTRUMENT PARTS
VISA	\$ 35.92	HOME EC LAB FEES	WALMART.COM
VISA	\$ 37.02	HOME EC LAB FEES	WALMART.COM
VISA	\$ 57.46	HOME EC LAB FEES	WALMART.COM
VISA	\$ 83.00	HOME EC LAB FEES	WALMART.COM
VISA	\$ 93.24	HOME EC LAB FEES	WALMART.COM
VISA	\$ 251.78	HOME EC LAB FEES	COSTCO
VISA	\$ 313.47	HOME EC LAB FEES	COSTCO

VENDOR	TOTAL	ORGANIZATION	DESCRIPTION
VISA	\$ 1,006.35	CROSS COUNTRY	NIKE.COM
PLATTSMOUTH HIGH SCHOOL	\$ 150.00	CROSS COUNTRY	XC ENTRY FEE
RIDDELL ALL AMERICAN	\$ 2,058.57	FOOTBALL	BHS FB UNIFORMS
HAUFF SPORTS	\$ 401.71	WRESTLING	WRESTLING UNIFORMS
HAUFF SPORTS	\$ 905.05	WRESTLING	WRESTLING SUPPLIES
NEBR FFA ASSOCIATION	\$ 1,368.00	F. B. L. A.	STATE/NAT'L DUES
FBLA-PBL NLC REGISTRATIONS	\$ 2,106.00	F. B. L. A.	2023 NFLC
AMANDA THOMPSON	\$ 75.00	STUDENT ACTIVITY PASSES	REFUND ACTIVITY PASS

GENERAL FUND CLAIMS - 11/13/2023

VENDOR	AMOUNT	DESCRIPTION
ABE'S TRASH SERVICE INC	\$3,856.14	TRASH SERVICES
ADAMS PIANO SERVICE	\$465.00	PIANO TUNING
AE SUPPLY	\$3,150.00	ELECTRICAL MAINTENANCE SUPPLIES
AFINIA	\$223.76	BHS SCIENCE CLASSROOM SUPPLIES
AJ'S SERVICE AND REPAIR INC	\$3,586.23	BUS & FOOD TRUCK REPAIRS
ALBIREO ENERGY	\$2,074.90	HVAC REPAIRS & GEOTHERMAL SYSTEM (AP, N)
AMAZON CAPITAL SERVICES	\$4,415.13	CLASSROOM, OFFICE, TECHNOLOGY, TRASH CANS, SAFETY SUPPLIES
AMY TESSENDORF	\$145.54	EMPLOYEE MILEAGE
APPLE INC	\$856.00	SPED IPADS, APPLE TV
ARBOR FAMILY COUNSELING	\$6,540.00	STUDENT & STAFF CONTRACTED COUNSELING SERVICES
BIL-DEN GLASS	\$1,194.75	DOOR REPAIRS (AP, OMS, BHS)
BLAIR ACE HARDWARE	\$1,321.78	GROUND, CUSTODIAL, MAINTENANCE SUPPLIES
BLAIR GARDEN CENTER	\$949.98	NEW TREES
BLAIR POST OFFICE	\$310.00	BULK MAIL POSTAGE FEE
BOMGAARS	\$109.64	GROUND, CUSTODIAL, MAINTENANCE SUPPLIES
BOOKPAGEZ	\$48.00	SPEECH PATH SOFTWARE SUBSCRIPTION
BOYS TOWN	\$4,750.00	SPED TUITION - SEPT23
BRIAN SLOMINSKI	\$1,600.00	CONTRACTED PAINTING SERVICES (N)
CAPITAL BUSINESS SYSTEMS INC	\$4,215.37	COPIER SERVICES
CAPSTONE	\$1,399.00	LIBRARY SOFTWARE SUBSCRIPTION
CARQUEST AUTO PARTS	\$29.96	BUS & VEHICLE PARTS
CCS PRESENTATION SYSTEMS	\$1,874.00	BOARD ROOM TECHNOLOGY EQUIPMENT
CINDY PAGE	\$27.51	EMPLOYEE MILEAGE
CITY OF BLAIR	\$5,977.16	UTILITY - WATER/SEWER
CODY PETERSEN	\$262.00	EMPLOYEE MILEAGE
CORNHUSKER INTERNATIONAL TRUCKS	\$2,239.32	BUS REPAIRS
COURTNEY REZNICEK	\$137.00	NAME MEMBERSHIP
DAN'S HANDYMAN PLUMBING	\$225.00	BHS PLUMBING REPAIRS
DANA F COLE & CO LLP	\$11,100.00	FINANCIAL AUDIT 2023
DICK'S ELECTRIC	\$6,329.01	ELECTRICAL REPAIRS (OMS, BHS, N)
DIETZE MUSIC HOUSE	\$1,059.92	BAND SUPPLIES & MUSIC (OMS, BHS)
EAKES OFFICE PLUS	\$117.13	FAX SVCS- OCT23
ECHO GROUP INC.	\$2,305.35	EMERGENCY LIGHTS & LIGHTING SUPPLIES
EDUCATIONAL SERVICE UNIT #3	\$210.00	TRAININGS- COUNSELOR, PREK, TEACHER
ELECTRONIC SOUND INC	\$385.00	GYM SOUND SYSTEM (DF)
ENTERPRISE PUBLISHING CO INC	\$395.44	LEGAL NOTICE ADVERTISEMENTS
FAIRWAY OIL CO	\$11,307.20	BUS & VEHICLE FUEL (PROPANE, DIESAL, UNLEADED GAS)
FASTWYRE BROADBAND CABLE	\$2,147.96	TELEPHONE, CABLE, INTERNET SERVICES
FIREGUARD LLC	\$1,321.21	FIRE ALARM REPAIRS & SERVICES (OMS)
FOLLETT CONTENT SOLUTIONS LLC	\$1,194.97	LIBRARY BOOKS (DF)
GARAGE STRENGTH	\$4,788.00	PE CLASS SOFTWARE SUBSCRIPTION (BHS)
GOODWILL INDUSTRIES INC	\$5,400.00	SPED TUITION - WORK EXPERIENCE- SEPT 23
GOPHER SPORT	\$3,687.08	PE CLASS SUPPLIES (AP)
GRAFTON & ASSOCIATES	\$30.00	FCS TRAINING WORKSHOP
GRAINGER	\$10,000.00	GRANT COVERED- NEW BHS SHOP TOOLS
GRUNWALD MECHANICAL	\$7,561.79	PLUMBING REPAIRS (DF, AP, OMS)
HEARTLAND FOUNDATION	\$9,020.00	SPED TUITION- SEPT & OCT23
HEARTLAND TIRES & TREADS INC	\$985.85	BUS REPAIRS
HIGH NOON BOOKS	\$324.50	SPED SPEECH PATH SUPPLIES
IDEAL PURE WATER	\$703.69	PURIFIED WATER COOLER SUPPLIES
J W FLOORING INC	\$415.00	FLOORING REPAIRS (BHS)
JESSICA COLE	\$36.09	EMPLOYEE MILEAGE
JIM & CONNIE'S BLAIR BAKERY	\$99.43	SAFETY MEETING SUPPLIES
JOHN DEERE FINANCIAL	\$450.08	GROUND, EQUIPMENT REPAIRS
JOHNSON FITNESS AND WELLNESS	\$3,890.42	PE CLASS EQUIPMENT (BHS)
JOURNEYED.COM INC.	\$5,787.60	DISTRICT SOFTWARE NEEDS
KEVIN KAVAN	\$3,000.00	SAFETY TRAINING CONTRACTED SERVICES
KIDWELL INC	\$265.00	WIRING REPAIRS (AP)
LEANING FORWARD NEBRASKA	\$25.00	MEMBERSHIP DUES
LESLEY WARD	\$12.71	EMPLOYEE MILEAGE
LIVE AQUAPONICS	\$166.54	AG ED CLASSROOM SUPPLIES
LOCKNOW SAFETY APP	\$300.00	SAFETY SOFTWARE SUBSCRIPTION
MARCIE REED	\$1,393.84	PARENT MILEAGE
MATHESON TRI-GAS INC	\$64.41	WELDING GAS

MCKINNIS ROOFING INC	\$3,575.63	ROOF REPAIRS (AP, BHS)
MECHANICAL SYSTEMS INC	\$10,611.06	HVAC REPAIRS (AP,OMS, BHS, N)
MEGAN HARDING	\$316.89	EMPLOYEE MILEAGE
MIDWEST BUS REPAIR	\$1,850.79	BUS REPAIRS
MIDWEST SOUND & LIGHTING	\$407.84	BLUETOOTH SPEAKER SOUND SYSTEM (BHS)
MIDWEST WINDOW FILMS LLC	\$963.91	OMS WINDOW REPAIRS
NANNEN PHYSICAL THERAPY	\$20,833.34	CONTRACTED PHYSICAL & OCCUPATIONAL THERAPY SERVICES
NCSA	\$1,135.00	MEMBERSHIP DUES , LABOR RELATIONS CONFERENCE
NEBR ASCD	\$40.00	MEMBERSHIP DUES
NEBR ASSN SCHOOL BOARDS	\$650.00	TRAINING - STATE EDUCATION CONFERENCE- BOARD MEMBERS
NEBR COUNCIL ON ECONOMIC ED	\$220.00	STOCK MARKET GAMES (HAL & BUSINESS ED)
NEBRASKA CENTRAL EQUIPMENT INC	\$912.58	BUS REPAIRS
NEFF TOWING SERVICE	\$346.50	BUS TOWING
NELSON METAL LLC	\$449.40	DESK REPAIRS (OMS)
OFFICE DEPOT	\$8,021.81	COPY PAPER, PRESCHOOL , CLASSROOM, OFFICE SUPPLIES
ON LINE IMAGING	\$2,027.14	GRADUATED STUDENT RECORDS SYSTEM
ONESOURCE THE BACKGROUND CK CO	\$343.00	BACKGROUND CHECKS
OPPD	\$27,579.08	UTILITY - ELECTRICITY
PAYFLEX SYSTEMS USA INC	\$193.50	PAYFLEX FEE
PEARSON ASSESSMENT	\$4,419.05	SPED - PSYCH, OT SUPPLIES
PERRY GUTHRY HAASE GESSFORD	\$240.00	LEGAL SERVICES
PEST SOLUTIONS 365	\$725.00	PEST CONTROL (AP, S, DF, OMS, BHS, N)
PURPLE COMMUNICATIONS INC.	\$323.05	SIGN LANGUAGE INTERPRETOR SERVICES- AUG23
QUADIENT FINANCE USA INC	\$2,000.00	POSTAGE
QUADIENT LEASING USA INC	\$273.93	POSTAGE MACHINE LEASE
RICHARD VONDRAK	\$500.00	CONTRACTED SERVICES- RECOAT GYM FLOOR (AP)
RIEKES EQUIPMENT CO.	\$3,421.94	MANLIFT REPAIRS
S E SMITH & SONS	\$16.49	MAINTENANCE SUPPLIES
SCHOLASTIC MAGAZINES	\$3,174.34	MAGAZINE SUBSCRIPTIONS (K-5)
SCOTT FLYNN	\$1,600.00	CONTRACTED PAINTING SERVICES (N)
SHOTWELL GLASS	\$525.00	SUBURBAN & OMS WINDOW REPAIRS
SIDELINE POWER	\$9,691.00	FB COACH COMMUNICATIONS SYSTEM
SMARTWAVE TECHNOLOGIES	\$4,256.00	WIFI RENEWAL
SPARTAN STORES LLC	\$569.10	FCS & SPED SUPPLIES
SPORTS FACILITY MAINTENANCE LLC	\$10,000.00	GRANT FUNDED - WRESTLING MAT HOIST
STAPLES BUSINESS ADVANTAGE	\$784.28	ADMIN SUPPLIES & FURNITURE, PRINT CENTER SUPPLIES
STERICYCLE INC	\$2,251.15	SHREDDING SERVICES & NURSE OFFICE DISPOSALS
STRATUS BUILDING SOLUTIONS	\$19,090.00	CUSTODIAL CONTRACT CLEANING SERVICES
TAGEL CONSTRUCTION INC	\$665.00	STAGE PAINT (BHS)
TALBOT LAW OFFICE P.C. LLC	\$210.00	LEGAL SERVICES
TAMMY HOLCOMB	\$332.74	EMPLOYEE MILEAGE
TANGIBLE PLAY	\$323.00	LIBRARY SUPPLIES
TERRY BELLAMY	\$185.00	EMPLOYEE REIMBURSE- BUS DRIVER LICENSE FEES
THE HOME DEPOT PRO	\$12,118.02	CUSTODIAL & MAINTENANCE SUPPLIES
THE OMNI GROUP	\$12.00	403B FEE- OCT23
THE SIGN DEPOT	\$90.08	SAFETY- CROSSWALK SIGNS
UNITE PRIVATE NETWORKS	\$842.24	DISTRICT NETWORK SVCS
UNIVERSITY OF OREGON	\$350.00	SKILLS ACADEMY- SOFTWARE SUBSCRIPTION
US CELLULAR	\$391.41	STUDENT MIFI HOTSPOTS
VERIZON	\$370.11	WIRELESS PHONE
VEX ROBOTICS	\$793.30	TECHNOLOGY CLASS SUPPLIES
WANDA DOLPHIN	\$20.96	EMPLOYEE MILEAGE
WOODRIVER ENERGY LLC	\$1,595.50	UTILITY - GAS
WORTHINGTON DIRECT	\$522.19	BULLETIN BOARDS
Summary	\$311,422.74	

GENERAL FUND-CHECKS ISSUED TO BE RATIFIED 11/13/2023

VENDOR	TOTAL	DESCRIPTION
VISA	\$8,321.24	TRAVEL, DUES, TRAINING & INSERVICE, SUPPLIES, MISC, REPAIRS, MEETINGS, EQUIPMENT, TECHNOLOGY NEEDS, CLASSROOM SUPPLIES & MATERIALS, STAFF APPRECIATION, AMAZON ORDERS, GYM FLOOR FINISH
FASTWYRE BROADBAND CABLE	\$2,243.98	TELEPHONE, CABLE, INTERNET
WOODRIVER ENERGY LLC	\$951.64	UTILITY - GAS
OMAHA PUBLIC POWER DISTRICT	\$34,355.65	UTILITY - ELECTRICITY
Summary	\$45,872.51	

GENERAL FUND-SEPTEMBER 2023 PAYROLL & BENEFITS TO BE RATIFIED 11/13/2023

GROSS PAYROLL	\$1,321,125.06	GROSS SALARY & WAGES
NET PAYROLL - DIRECT DEPOSITS	\$926,359.77	NET PAY CHECKS- DIRECT DEPOSIT TOTALS
NET PAYROLL - MANUAL CHECKS	\$107.50	NET PAY CHECKS - MANUAL CHECK TOTALS
NEBRASKA REVENUE NEB EPAY.	\$47,653.39	NE STATE W/H
OMNI FINANCIAL1 CORP COLL	\$3,750.00	P/R DEDUCTION - 403(B) INVESTMENTS
OUTGOING WIRE TO US TREASURY	\$305,518.07	FEDERAL W/H, FICA W/H & FICA TAXES
RETIREMENT	\$243,480.59	RETIREMENT DEDUCTION & BENEFIT
VISION SERVICE PLAN INSURANCE CO	\$1,462.67	P/R DEDUCTION - VISION INSURANCE
MADISON NATIONAL LIFE INSURANCE CO.	\$4,603.95	EMPLOYEE LTD INSURANCE
SECTION 125	\$7,692.54	P/R DEDUCTION - FLEX PLAN CONTRIBUTIONS
BLUE CROSS BLUE SHIELD	\$267,017.28	EMPLOYEE HEALTH & DENTAL INSURANCE
CREDIT MANAGEMENT SERVICES	\$334.28	P/R DEDUCTION - GARNISHMENT
CREDIT MANAGEMENT SERVICES	\$419.11	P/R DEDUCTION - GARNISHMENT
ERIN MCCARTNEY	\$185.00	P/R DEDUCTION - GARNISHMENT

SAVINGS DEPRECIATION FUND-CHECKS ISSUED TO BE RATIFIED 11/13/2023

VENDOR	TOTAL	DESCRIPTION
CORNHUSKER INTERNATIONAL TRUCKS	\$115,093.00	1 NEW BUS
TRUCK CENTER COMPANIES	\$179,900.00	2 USED BUSES
Summary	\$294,993.00	

BOND FUND CLAIMS 11/13/2023

VENDOR	TOTAL	DESCRIPTION
BOK FINANCIAL	\$23,236.25	DEBT SERVICES- INTEREST
Summary	\$23,236.25	

LUNCH FUND CLAIMS 11/13/2023

VENDOR	TOTAL	DESCRIPTION
TIFFANY MCANDREW	\$47.30	LUNCH ACCOUNT REFUND
AMANDA KESSLER	\$50.50	LUNCH ACCOUNT REFUND
CDW GOVERNMENT	\$6,699.30	NEW POINT OF SALE MACHINES
S & S PUMPING	\$200.00	PUMP GREASE TRAP (BHS)
TAHER INC	\$119,238.70	FOOD SERVICE MANAGEMENT EXPENSE- OCT23
Summary	\$126,235.80	

BUILDING FUND CLAIMS 11/13/2023

VENDOR	TOTAL	DESCRIPTION
AMERICAN FENCE COMPANY LLC	\$8,277.52	KRANTZ FIELD FENCE
HOMETOWN SOLUTIONS LLC	\$8,882.10	MOVING NORTH PLAYGROUND EQUIPMENT TO ARBOR PARK
ALBIREO ENERGY	\$9,913.08	INTEGRATION OF CONTROL SYSTEM - OCT23
CREATIVE SITES LLC	\$366,923.45	NEW PLAYGROUND EQUIPMENT (S, DF, AP)
Summary	\$393,996.15	

SAVINGS/DEPRECIATION FUND CLAIMS 11/13/2023

VENDOR	TOTAL	DESCRIPTION
AMAZON CAPITAL SERVICES	\$948.39	ADMIN MEETING ROOMS/OFFICE FURNITURE
THE LIBRARY STORE	\$915.30	AP LIBRARY SUBSCRIPTION
GRAINGER	\$6,731.96	BHS SHOP EQUIPMENT
SPORTS FACILITY MAINTENANCE LLC	\$42,804.80	NEW BACKSTOPS IN BHS GYM AND WRESTLING MAT HOIST
MAKE MUSIC INC	\$495.00	BHS BAND SUBSCRIPTION
HOUGHTON MIFFLIN CO	\$2,149.50	MATH TEXTBOOKS
STAPLES INC	\$1,010.40	ADMIN FOLDING TABLES
Summary	\$55,055.35	

Dear Board Members,

This is a request for approval for our Competition Cheer squad to attend three cheerleading competitions. Since cheerleaders are often cheering for other sports throughout the week and on Saturdays, Sundays are the most common day for cheerleading events.

The first event we are requesting to attend is the "Elkhorn South Cheer Showcase" on Sunday, December 10, 2023. The second event is "Heartland Championships" in Lincoln, NE on Sunday, January 14, 2024. The last competition is "Jam the Gym" held at Millard West High School on Sunday January 28, 2024.

These competitions will provide the team with valuable performance experience and judges feedback before the state competition in February.

The BHS Competition Cheer Team consists of 14 team members from the Varsity squad.

Thank you for your consideration for approval.

Best Regards,
Emily Schultz
Blair High School Cheer Coach

Dear Board of Education,

Sundays are the times the competitions are scheduled. I fully endorse our team's participation in these competitions as the girls will be able to showcase their talent in competition versus other schools and be graded on their performance to be able to improve.

It is a great opportunity for our team. Thank you.

Tyler Siecke
Activities Director

Policy Committee Meeting Minutes

Monday, November 6, 2023

Call to Order at 12:00pm

Central Office (North School)

1. Old Business

A. Professional Learning Community (PLC)

The possible modification of the Friday morning weekly scheduled PLC time has remained an ongoing discussion item for the committee. The PLC's were approved seven (7) years ago, to assist teachers in working collaboratively to help achieve better results for their students. One major concern they have heard through the years is that parents struggle with daycare. Dr. Gilson's concern has been Friday mornings are hard as we are taking away prime learning time from the students.

Dr. Gilson recently met with the K-5 grade level teachers and a concern was their lack of personal plan time. With the implementation of new reading and math curriculum, additional plan time to effectively learn and receive support is needed. The K-5 teachers are requesting additional in-service days to assist them with support.

The committee previously discussed if it would be better scheduling full day PLC time once a month vs. a late start every Friday. The committee agreed this could be a good alternative. Dr. Gilson will be looking at the calendar for possible modifications and may bring it to the November 13th Board meeting for approval.

A motion may be brought at the November 13, 2023 Board of Education meeting **to move to amend the 2023-24 school calendar as presented.**

B. Change of School Board Seats from Eight (8) to Seven (7)

In July 2021, the board approved the reduction of the total number of elected members to the Blair Board of Education from nine (9) to eight (8) for the year beginning 2023 by reducing the number of seats available from four (4) to three (3) at the general elections held November 2022.

Per State Statute 79-550 which addresses School District change of board members, the Board must adopt a resolution in an odd-numbered year and the change would not become effective until the next statewide general election. The Resolution simply outlines and solidifies board policy 201.02-Board Membership - Elections and Appointments.

After discussion at the October meeting, it is not the recommendation of the Policy Committee to reduce the number of elected members to the Board of Education at this time. The committee would like to recommend approval second and final reading of revisions to policy 201.02-Board Membership-Elections and Appointments to reflect a change in the length of a term. It will allow the board to stagger either a two-year or four-year term based on how many seats are available at election time. This could keep it at four seats at each general election vs. five seats and three seats like we do at this time.

A motion may be brought at the November 13, 2023 Board of Education meeting **to approve the second and final reading of revisions to policy 201.02-Board Membership-Elections and Appointments as presented.**

C. Director of Technology and Communication

Dr. Gilson shared the job description for the Director of Technology and Communication. The district will be posting and moving forward with the hiring of this position. This will fill the vacancy Wanda Dolphin, Technology Coordinator, will create upon her retirement in March 2024. Building Level Technology Facilitators were recently hired and assigned to buildings. They are certified staff members and will be compensated by receiving overload pay which is 13% of the teacher's base salary. They will serve as a liaison between the district office and the schools.

2. New Business

D. Revisions of Policies

Dr. Gilson reviewed and shared recommended revisions to the following policies that shadow Rule 10: Regulations and Procedures for the Accreditation of Schools. The district has a Rule 10 visit scheduled for Thursday, November 9, 2023.

- 603.03-Curriculum Guides and Standards – Revisions reflect information regarding academic standards, curriculum guides, and course offerings shall be developed by the superintendent, kept on file in the buildings and grade levels of the district, and will be made available to all students and interested district patrons, on the district web-site and upon request.
- 604.01-Basic Instruction Program – Revisions reflect the instructional program of the school system is based on written purposes or standards and is approved by the local board of education or governing body. These documents are on file in each school building and each certificated staff member is provided a copy.
- 604.03-Special Education – Revisions reflect student assistance team process.
- 604.04-Multicultural – Revisions reflect the district plan shall establish district goals for the multicultural program and will include a plan for staff development in multicultural education including professional development for administrators, teachers, and support staff which is congruent with local district and program goal to assist the district in pursuing these goals.
- 610-02-District Assessment Plan – Revisions reflect a Statewide System for Assessment of Student Learning and for Reporting the Performance of School Districts.
- 608.03-Media & Technology Resources – New policy indicates the requirements the library/media/technology program must have at each building.
- 508.09-Guidance and Counseling – Revisions reflect the district has a comprehensive, developmental, K-12 guidance and counseling program that assists all students in learning skills needed for academic success and for personal, social, and career development.
- 402-18-Staff Development & Professional Learning Community (PLF) – New policy indicates staff development supports instructional improvement, the local school improvement plan, and accomplishment of school and/or school system goals.
- 300.01-Principles and Objectives of Administration – Revisions reflect that building administrators provide leadership to curriculum, instruction, assessment, and school improvement. They guide staff and students in achieving goals and fulfill other functions supportive of quality learning.
- 1002.01-Annual Report and School Improvement – Revisions reflect the district has a systematic on-going process that guides planning, implementation, and evaluation and renewal of continuous school improvement activities to meet local and statewide goals and priorities.

A motion may be brought at the November 13, 2023 Board of Education meeting **to approve the first reading on revisions to policies 603.03-Curriculum Guides and Standards, 604.01-Basic Instruction Program, 604.03-Special Education, 604.04-Multicultural Education, 610.02-District Assessment Plan, 508.09-Guidance and Counseling, 300.01-Principles and Objectives of Administration, and 1002.01-Annual Report and School Improvement as presented.**

A motion may be brought at the November 13, 2023 Board of Education meeting **to approve the first reading on new policies 608.03-Media and Technology Resources and 402.18-Staff Development & Professional Learning Community (PLC) as presented.**

E. Athletics Discussion

Dr. Gilson addressed the locked gates at Krantz Field. The gates have been locked since the installation of the turf field to prevent vandalism and costly maintenance. The district has installed cameras on the field to assist with this. Patrons have voiced concern that they would like to walk on the track and students are wanting to use it for individual workouts. Dr. Gilson shared a solution that is being worked through. An installation of a new gate at the front entrance with a keyless FOB entry. This would allow us to remotely schedule it to be active and non-active based on certain times of the day. Coaches would be issued a FOB to access the field to let students use it. We are currently waiting on a price for the gate and the information will be shared once received.

Dr. Gilson has asked Mr. Siecke, District Activities Director, to begin printing rosters for activities for the attendees. A year ago, we went with the online rosters with rSchool Today as sometimes it was difficult to get the opponents roster in a timely manner for printing. The concern has been the attendees may not use a smart phone or struggle with it being online.

An inquiry was brought to a board member that students are having to purchase an Activity Pass (\$75.00) to participate in intramural sports. Dr. Gilson confirmed the district does not require the students to purchase the activity pass since there is no traveling expenses with this activity. The only fee they should acquire is the \$10.00 uniform rental fee.

F. K-5 Grade Teacher Meeting Discussions

Dr. Gilson held grade level meetings with K-5 teachers at Arbor Park Elementary and Deerfield Elementary the week of October 17th-23rd. The meetings were for teachers to share their concerns with a possible solution. Dr. Gilson is working on compiling a list of concerns of each staff member and will share it with the board after he meets with the preschool teachers and K-5 specialists on Friday, November 10th. They can then discuss possible solutions to those concerns and start address them.

G. Next Scheduled Policy Committee Meeting

Monday, November 20, 2023 at 12:00pm.

3. Adjournment

H. Adjournment:

The committee adjourned at 1:32pm.

**Director of Operations Report
November**

**Director of Operations Report
October 24, 2023**

Trees have been planted at the high school to replace the ash trees that were removed. I have also arranged to have the evergreen trees that are dying at Otte and Krantz sprayed to treat the disease that is killing them. See picture below.

Wiring was completed at Otte to repair the wires that were melted causing the AC to shut down. We also added two outlets to the outside of the building. One was so we don't have to pull a wire out of the lockerroom during cross country meet and the other outlet installed is for the Science class composting to keep from propping the service door when they work outside at the composting site.

Window film has been installed at Otte in the computer lab and the art room for outside security and also for a shelter in the computer lab.



Window coverings were done at the high school, Otte, South, and Deerfield. These were all needed as part of our safety plan and were coordinated with building principals. They were completed on October 20.



Auction at the Allen Blasting building was a success. We will now begin disposing of items that weren't purchased.

The wiring closet at Arbor Park is in need of repairs. We are starting to lose switches which is causing phones not to work. I am working with Kidwell to repair our current issues. This can be done for less than \$1,000. They will need to redo the whole closet to prevent further issues and I hope to have this done over the summer with a new technology director helping to guide it. Kidwell estimates it will take at least two days to get it looking that way it should. He is a picture of the current wiring situation at Arbor.



Playground equipment has been moved from South and reinstalled at Arbor Park. It has turned out very nice. Here are some pictures of the work done.



Phones were installed for North administration building. This will upgrade the North administration and secretaries. My next step would be to start at the high school and order phones for the administration and secretaries.

The stage floor was sanded on October 11 and it was painted on October 12. This project was something we wanted to get done before the fall musical. Mrs. McNamara was very appreciative of the work that was done for her program.



Installed record board, lineup board, and flat screen tv for girls wrestling on the deck at the high school for Mr. Bellamy. Pictures are below.



Mr. Siecke asked that we begin some discussion on a girls wrestling room that would be comparable to the boys wrestling facility.

I met with Heartland seating on October 10th. They have given us a bid on new bleachers for the visiting side of the stadium. They are in very bad shape with many of the seats bent and broken. They also gave us a bid on handrails for the home and visitor side of the stadium stairs. They would be a nice addition to help in the safety of the stadium. The existing brackets can be used to put a new plank on and that cost for the visitors side is \$32,812. It helps us avoid a liability of someone getting hurt on the broken bleachers. Handrails for the home and visitor sides is \$8,705 per side for a total of \$17,410. Here are pictures of the current walkways that would have a handrail installed and a picture of the visiting side seats.





On October 10th I met with Ann Hazen and a tech from HD supply. They do service and sales of the cleaning equipment for the school buildings. We spent 4 hours going through the equipment that is at each school. In total we threw away 12 machines that were broken beyond repair and weren't being used. They were all stuck in custodial closets and had not been attended to. We also lined up work on the machines that we have and are keeping to help them run and function better. We are in need of some upgrades in equipment and also a service plan to do regular maintenance of our custodial equipment.

The sound system at Deerfield is working and Dr. Bills and Mrs. Leggott were they when it was fixed to learn how to work the system. This is the first time in at least 5 years the system has been functional. We will also look at adding a couple of speakers to help with sound for the programs that they want to have. Currently, all of the speakers are in the ceiling and we could add a couple by the front of the stage to project sound toward the crowd would improve things for concerts.

I have a quote from Alberio Energy attached for Otte commons area HP controls upgrade. This will allow the heat that is in the walls of the commons area to work again. They are a tubed heat that is by the windows to help with the temperature in the commons area. The control also allows us to know if it is working and if it isn't we can get it shut off before it damages the system. The bid is \$6376.00 to get the system upgraded and running again.

We need to install a 3-way valve at North for temperature control in the classrooms at North. Currently they have a supply of 180 degree water that doesn't allow us to control the temperature of the water that is sent to the rooms with the wall radiators on them. This makes it hard on the system as we have to adjust between the boilers and the air conditioning on days like we have in the fall in spring that start out cold and end up getting warm. Mechanical Systems can install this system for \$9,750.

Finance Committee Meeting Minutes

Tuesday, November 7, 2023

Call to Order at 12:00pm

Central Office (North School)

Committee Members Present: Kari Loseke

Committee Member Absent: Brandi Petersen (Chair)

Also Present: Courtney Tabor, Tim Welch, Dr. Randall Gilson, Tom Shearer, Dr. Violet Glasshoff, Brett Schwartz, Dr. Brittney Bills, Megan Harding, Jeff Steinbeck, Tyler Siecke, and Angie Conety

1. Old Business

A. Technology Needs – Meraki Switch Renewal and ESU #3 Plan

At the last Board meeting, the Board approved to accept a quote from CDW·G in the amount of \$34,040.75 for the districts Meraki Switch 5-year renewal plan. Since the approval, Dr. Gilson received some concern from ESU #3 over our existing equipment that works with the switch being outdated and in need of replacement. ESU #3 informed the technology equipment that needs to be replaced should be a priority and could impact the 5-year switch agreement with CDW·G. Identifying all of the technology equipment that needs replaced will be a process and would not be completed in time for the current Meraki Switch agreement that expires on Monday, November 27, 2023. Therefore, Wanda Dolphin, IT Coordinator, received a 1-year renewal agreement quote from CDW·G in the amount of \$ 10,549.88.

A motion may be brought at the November 13, 2023 Board of Education meeting **after further investigation to approve the quote from CDW·G for a 1-year Meraki Switch renewal plan in the amount of \$10,549.88, rather than the 5-year Meraki Switch renewal plan in the amount of \$30,040.75 as previously approved.**

B. 2022-23 Audit and Annual Financial Report (AFR)

The District's Annual Financial Report (AFR) was submitted to the Nebraska Department of Education (NDE) on November 1st, 2023 and the Audit Report was submitted to the NDE on November 3rd, 2023.

For the year-end, August 31, 2023, the audit report contains an Unqualified (clean) Opinion on the District's financial statements and on compliance with Major Federal Programs. The audit report did not identify any deficiencies in internal control that they considered to be a material weakness.

A motion may be brought at the November 13, 2023 Board of Education meeting **to accept the 2022-23 Audited financial Statements and Audit Report form the Dana F. Cole & Company; LLP as presented.**

C. Possible Bond Refinance

The committee agreed to table this item again until the December 5, 2023 Finance Committee meeting.

D. Certified Valuation - 2023

Mr. Shearer shared the results and analysis of the 2023 Certified Valuation that was provided to the Nebraska Department of Revenue Property Assessment Division on October 7, 2023. He also provided an estimate for next year's 2024 Valuation. The County Assessor will provide a projection in April 2024.

E. Labor Negotiations – 2024-25 and Possibly 2025-26

Labor negotiations between the Board of Education and the Blair Educator's Association (BEA) began on

Wednesday, October 25th, 2023. The Board of Education will enter into closed session at the November 13th Board meeting for the discussion of collective bargaining.

2. New Business

F. Monthly Financials – October 2023

Mr. Shearer provided a financial recap of the monthly financials.

G. Deerfield Elementary – Flip Form Risers

Dr. Bills, Deerfield principal, had met with the high school and middle school to discuss scheduling for their school year music programs. It was determined that holding the Deerfield programs at those buildings is no longer an option due to scheduling conflicts.

Dr. Bills shared that Deerfield Elementary families have been asking for more opportunities to be in the building and scheduling the music programs to be held at Deerfield would support that request. Currently, they are looking at scheduling six (6) programs at Deerfield. Deerfield was built to have programs with lighting and staging. Dr. Bills believes it has the capacity to hold the music programs. She worked with the Blair Public Library and Little Blossoms and both agreed to allow overflow parking at their locations. The proposed flip form risers are needed to hold the programs at Deerfield. The flip form risers would have additional uses:

- Can be set up permanently in the music rooms, allowing our students to practice on them before the program.
- Can be used as seating in the music room.
- Can be used in other classrooms for performances.
- Can be used at assemblies for award winners to take pictures on.
- Can be shared with Arbor Park if needed.

Three quotes for flip form risers were shared with the committee; School Outfitters for \$12,711.92, Wenger Corporation for \$11,484.13, and West Music for \$10,944.00. The committee was in support of this request.

A motion may be brought at the November 13, 2023 Board of Education meeting to accept the quote from West Music in the amount \$10,944.00 to purchase new flip form risers for Deerfield Elementary.

H. Grounds Truck

Mr. Steinbeck, Director of Building, Grounds & District Services, informed the 2003 Chevy truck used for snow removal is at the end of its life and is no longer safe for plowing this winter. It has a hole through the floorboard, the back end is rusted through the bumper, unable to lift the plow, and the headlights will occasionally short out while driving.

Mr. Steinbeck proposed the purchase of a used 2020 Chevy truck from Sid Dillon in the amount of \$41,376.00. The truck has 51,000 miles, is heavy duty, and could have a snow plow put on it from TY's Outdoor Power & service for \$8,479.48.

A motion may be brought at the November 13, 2023 Board of Education meeting to approve the purchase of a 2020 Chevy Truck from Sid Dillon in the amount of \$41,376.00 and the purchase of a snow plow in the amount of \$8,479.48 from TY's Outdoor Power & Service utilizing the Savings Appreciation Fund.

I. Speech Language Pathologist (SLP) Position

Megan Harding, Director of Student Services, presented a request to hire up to a 1.0 FTE Speech Language Pathologist (SLP). At this time, the district contracts a .40 FTE SLP from ESU #3 for the 2023-24 school year. A couple of years ago, the district had a .50 FTE SLP resign and have not been able to fill the position.

Mrs. Harding informed we are seeing an uptick in students that require services due to the deficits in their language skills. If we hire fulltime, we could let ESU #3 know with a possibility they could use the SLP servicing Blair Schools elsewhere, if not the district would continue the contract through the remainder of the school year. The committee was in support of this request and told Mrs. Harding to work with Tom Shearer and Dr. Gilson as far as budgeting for the position.

J. GoFan Digital Ticketing

Mr. Tyler Siecke, Director of Activities and Transportation, shared a proposal to offer the use of credit cards for admission to athletic and program events and purchase items at the concession stand. The district uses rSchool Today as our main program for scheduling all events and activities. They have added digital ticketing called GoFan to their program. Mr. Siecke would like to start with GoFan, At-Event – Point-of-Sale, which gives the ability to swipe, tap, or insert all major cards at the event gates and at the concession stand. Cash would not be eliminated but this would offer a convenience to fans. However, this credit card option will require a credit card transaction fee that will be passed directly on to the customers. GoFan supplies, at no cost to the district, two (2) iPads and two (2) credit card readers and a data plan. The committee is in support of this proposal and agrees that it is a great move forward. Mr. Siecke could start using GoFan as early as our winter sports.

K. Bus Transportation Contracted Routes

Dr. Gilson and Mr. Siecke informed one of our regular route bus drivers may be out on medical leave for the remainder of the school year. We will have to eliminate one of our seven regular bus routes and pay parent mileage if we cannot come up with a solution.

Dr. Gilson reached out to First Student to see about contracting two bus routes. First student is working on a quote but Dr. Gilson has not received anything at this time. If he receives a quote prior to the Monday, November 13th Board meeting, he will present it at the meeting for a possible motion if a different solution is not found.

The committee agreed contracting bus routes is the best option if available. Cutting a route would be a huge inconvenience for families and they worry about the affect it would have on the carlines.

<p>A motion may be brought at the November 13, 2023 Board of Education meeting to accept the bid from First Student, in the amount of XXXXXXXX, to contract bus services for two (2) routes.</p>

L. Software: Security & Pass Quotes

Mr. Brett Schwartz, Assistant Superintendent of Teaching and Learning (9-12), shared a proposal for the purchase of software from ESU Coordination Council called Securly, Inc. in the amount of \$9,593.30/annually. Mr. Schwartz informed on two (2) separate pieces of the software.

1. Classroom Premium is a desktop management system for teachers to use with students. 25 teachers, grades 3-12, have had the opportunity to pilot the program. It gained favorable support from the teachers to push forward using it district wide. Some rationale from the pilot teachers:
 - It assists teachers with monitoring all the students' screens at once to make sure they remain on task. Teachers can communicate with students and redirect them without disrupting the class and without drawing attention to a specific student.

- Students use their time more productively since they are aware their devices are being monitored. Teachers can only monitor student screens while they are in their active classroom.
 - It assists with academic dishonesty.
 - Teachers can restrict, message, and monitor students all from the home screen of Securly.
 - Teachers can instantly push content and resources out to student devices and they can block unrelated and distracting sites to keep students engaged.
 - Students can do a virtual hand-raise if they need support and can do a 1:1 chat with the teacher.
2. E-hallpass is a monitoring system for teachers and administrators to issue student electronic hall passes. This would be more for grades 6-12. Some benefits to this system:
- It can improve safety by knowing who is out of class and where they are headed if an emergency situation were to arise.
 - Simplify record-keeping for teachers, office staff, and administrators.
 - You can limit students daily pass limit.
 - You can prevent specific students or groups from being out of class at the same time.
 - Would enable our office staff to send notifications to the student's device and the teachers would see it.

The committee is in support of this request and would like it placed in the budget moving forward since it is an annual cost.

A motion may be brought at the November 13, 2023 Board of Education meeting **to approve the purchase of Securly, Inc., software, to use programs Classroom Premium and E-hallpass, from ESU Coordination Council in the amount of \$9,593.30**

M. District Staffing

Dr. Gilson provided a proposal to increase hours for district paraprofessional from 28.75 hour/week to a full 38-40 hour/week now that Special Education funding is 80% reimbursed. However, the district would not receive the reimbursement for preschool paraprofessionals. All paraprofessionals would be offered the option to increase their hours or remain the same. There is a high cost that would come with this proposal, estimated \$400,000, but there are so many benefits to it. The committee is recommending approval of the proposal.

A motion may be brought at the November 13, 2023 Board of Education meeting **to approve the opportunity for district paraprofessionals to move to a 9-month, 38-hour/week position from a 28.75-hour/week position.**

Dr. Gilson also shared a list of the open certified positions that have been posted for hire. Some are immediate openings due to a resignation that could not be filled at the time and some are for the 2024-25 school year due to resignations and retirements.

- 2nd Grade at Deerfield – Immediate Opening
- Special Education at Deerfield – Immediate Opening
- School Psychologist/Counselor – Immediate Opening
- Math at High School – Immediate Opening
- Director of Technology & Communication – Is an immediate opening due to a retirement in March and is open to internal candidates only.
- Elementary K-5 – 2024-25 School Year
- Science at High School – 2024-25 School Year
- Language Arts at High School – 2024-25 School Year

- Early Childhood Special Education – 2024-25 School Year
- Computer Science (Business) at High School – 2024-25 School Year

Dr. Gilson also shared a proposal for the addition of four (4) new certified positions to be added for the 2024-25 school year.

- ELL Teacher, 1.0 FTE – English as a Second Language
- 7-12 Agriculture Teacher, 1.0 FTE
- HAL Teacher, 1.0 FTE – High Ability Learner
- Spanish Teacher, 1.0 FTE

The committee is in support of the recommendation.

A motion may be brought at the November 13, 2023 Board of Education meeting **to approve the addition of four (4) 1.0 FTE certified positions beginning with the 2024-25 school year; ELL (English as a Second Language) Teacher, grades 7-12 Agriculture Teacher, HAL (High Ability Learner) Teacher, and Spanish Teacher.**

N. Health Insurance rates for 2024-25

Nebraska Council of School Administrators (NCSA) announced the EHA will have an overall 1.99% rate increase for the 2024-25 school year. In addition to the low increase, there will be no changes to the Educators Health Alliance (EHA) schedule of benefits.

O. NDE's 1st Year Food Service Management Company Review

Shawn Vondracek with the Nebraska Department of Education (NDE) visited Blair Community Schools on Wednesday, October 25, 2023, to perform a review of the Food Service Management Company since the district is in its first year of a new contract with Taher, Inc. Mr. Shearer shared some of the notes from the visit with the committee: Taher Invoice issues with catering and special milk program, reconciling with USDA commodities used, pricing of the ala carte/extra lunches, deficit student balance issues, and possible bad debt write-off's that require a transfer from the General Fund to the Lunch Fund. Mr. Shearer will work with Taher to address the findings.

P. Next Scheduled Finance Committee Meeting

Tuesday, December 5, 2023 at 12:00pm.

3. Adjournment

The meeting was adjourned at 2:18pm.



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Convert Quote to Order

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
NPST798	10/21/2023	NPST798	4043599	\$10,549.88

QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
Cisco Meraki Enterprise - subscription license (1 year) + 1 Year Enterprise Mfg. Part#: LIC-MS120-8-1YR UNSPSC: 43233204 Electronic distribution - NO MEDIA Contract: USETPA 2108001 IT Equipment and Services (2108001)	1	4850025	\$24.99	\$24.99
Cisco Meraki Enterprise - subscription license (1 year) + 1 Year Enterprise Mfg. Part#: LIC-MS120-8FP-1YR UNSPSC: 43233204 Electronic distribution - NO MEDIA Contract: USETPA 2108001 IT Equipment and Services (2108001)	1	4888991	\$40.95	\$40.95
Cisco Meraki Enterprise - subscription license (1 year) + 1 Year Enterprise Mfg. Part#: LIC-MS225-24-1YR UNSPSC: 43233204 Electronic distribution - NO MEDIA Contract: USETPA 2108001 IT Equipment and Services (2108001)	3	4406531	\$164.34	\$493.02
Cisco Meraki Enterprise - subscription license (1 year) + 1 Year Enterprise Mfg. Part#: LIC-MS225-24P-1YR UNSPSC: 43233204 Electronic distribution - NO MEDIA Contract: USETPA 2108001 IT Equipment and Services (2108001)	4	4406535	\$190.40	\$761.60
Cisco Meraki Enterprise - subscription license (1 year) + 1 Year Enterprise Mfg. Part#: LIC-MS225-48-1YR UNSPSC: 43233204 Electronic distribution - NO MEDIA Contract: USETPA 2108001 IT Equipment and Services (2108001)	15	4402539	\$226.57	\$3,398.55

QUOTE DETAILS (CONT.)

Cisco Meraki Enterprise - subscription license (1 year) + 1 Year Enterprise	14	4406540	\$305.82	\$4,281.48
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Mfg. Part#: LIC-MS225-48FP-1YR
 UNSPSC: 43233204
 Electronic distribution - NO MEDIA
 Contract: USETPA 2108001 IT Equipment and Services (2108001)

Cisco Meraki Enterprise - subscription license (1 year) + 1 Year Enterprise	3	4142296	\$516.43	\$1,549.29
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Mfg. Part#: LIC-MS425-16-1YR
 UNSPSC: 43233204
 Electronic distribution - NO MEDIA
 Contract: USETPA 2108001 IT Equipment and Services (2108001)

SUBTOTAL	\$10,549.88
SHIPPING	\$0.00
SALES TAX	\$0.00
GRAND TOTAL	\$10,549.88

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	<p>Please remit payments to: CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515</p>



Sales Contact Info

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WASHINGTON COUNTY SCHOOL DISTRICT NO. 1

BLAIR COMMUNITY SCHOOLS

BLAIR, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2023



**DANA F. COLE
& COMPANY** LLP
CERTIFIED PUBLIC ACCOUNTANTS

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Washington County School District No. 1
Blair Community Schools
Blair, Nebraska

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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, each major fund, and the aggregate remaining fund information of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, as of August 31, 2023, and the respective changes in modified cash basis financial position, and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as 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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, 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 that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in this circumstance. 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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's basic financial statements. The supplementary information on pages 27 - 48 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 24 - 26 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award*, and is also not a required part of the basic financial statements.

The supplementary information on pages 27 - 30 and the schedule of expenditures of federal awards on pages 24 - 26 is the responsibility of management and were derived from and relate 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 supplementary information on pages 27 - 30 and schedule of expenditures of federal awards on pages 24 - 26 are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 31 - 48 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 material 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 October 31, 2023, on our consideration of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control over financial reporting and compliance.


Dana F. Cole + Company, LLP

Lincoln, Nebraska
October 31, 2023

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

		<u>Program Receipts</u>		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	<u>Primary Government</u>
	Disbursements			<u>Total Governmental Activities</u>
FUNCTIONS/PROGRAMS				
Governmental activities				
Instruction	16,997,041	69,543	1,925,886	(15,001,612)
Student support services	2,714,219	557,946		(2,156,273)
Instructional support	948,206			(948,206)
General administration	1,774,790			(1,774,790)
Central and business services	371,773			(371,773)
Operation and maintenance of plant	2,235,324			(2,235,324)
Student transportation	690,216		100,850	(589,366)
State programs	8,688			(8,688)
Nutrition Program	1,067,354	694,929	509,057	136,632
Capital outlay	2,595,286			(2,595,286)
Debt service				
Principal	1,750,000			(1,750,000)
Interest	291,272			(291,272)
Other expenses	1,300			(1,300)
Total governmental activities	<u>31,445,469</u>	<u>1,322,418</u>	<u>2,535,793</u>	<u>(27,587,258)</u>

WASHINGTON COUNTY SCHOOLS DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

			Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government
Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
General receipts			
Taxes			
Property taxes - general purpose			20,580,870
Property taxes - debt service			1,827,171
Carline tax			7,480
Public Power District sales tax			292,025
Motor vehicle taxes			1,762,303
Interest and penalties on taxes			47,219
Student fees			172,086
County fines and license fees			122,860
State aid			438,874
Other state and federal receipts			2,484,898
Interest			112,145
Other receipts			162,510
Total general receipts			28,010,441
Change in net position resulting from receipts and disbursements			423,183
NET POSITION, beginning of year			18,359,096
NET POSITION, end of year			18,782,279

WASHINGTON COUNTY SCHOOLS DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

			Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government
Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
ASSETS			
Cash and cash equivalents			11,401,429
Cash at county treasurer			<u>7,380,850</u>
TOTAL ASSETS			<u><u>18,782,279</u></u>
LIABILITIES			
			<u>- 0 -</u>
NET POSITION			
Restricted for			
Debt services			1,085,552
Capital projects			1,800,555
Unrestricted			<u>15,896,172</u>
TOTAL NET POSITION			<u><u>18,782,279</u></u>

See accompanying notes to financial statements.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Major Fund	Other	Total
	General	Governmental	Governmental
	Fund	Funds	Funds
RECEIPTS			
Taxes			
Property taxes - general purpose	18,798,768	1,782,102	20,580,870
Property taxes - debt service		1,827,171	1,827,171
Carline tax	6,282	1,198	7,480
Public Power District sales tax	245,406	46,619	292,025
Motor vehicle taxes	1,762,303		1,762,303
Interest and penalties on taxes	38,972	8,247	47,219
Tuition	50,953	18,590	69,543
Rental of school equipment and facilities	8,740		8,740
Local license fees and fines	6,340		6,340
Contributions and donations	7,599		7,599
Police court fines	968		968
Categorical grants from corporations and other private interests	17,164		17,164
Refund of prior year's expenditures	25,561		25,561
Other local receipts	385	55,283	55,668
Student fees		172,086	172,086
Student activities		557,946	557,946
County fines and license fees	114,150	8,710	122,860
State receipts	4,049,093	332,719	4,381,812
Federal receipts	582,703	495,050	1,077,753
Nutrition Program receipts		694,929	694,929
Interest income	100,185	11,960	112,145
Other nonrevenue receipts	38,556	1,914	40,470
Total receipts	25,854,128	6,014,524	31,868,652

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Major Funds</u>	Other	Total
	General	Governmental	Governmental
	Fund	Funds	Funds
DISBURSEMENTS			
Instruction	16,969,741	27,300	16,997,041
Student support services	1,898,176	816,043	2,714,219
Instructional support	948,206		948,206
General administration	1,774,790		1,774,790
Central and business services	371,773		371,773
Operation and maintenance of plant	2,235,324		2,235,324
∞ Student transportation	690,216		690,216
State programs	8,688		8,688
Capital outlay	1,017,029	1,578,257	2,595,286
Nutrition Program		1,067,354	1,067,354
Debt service			
Principal		1,750,000	1,750,000
Interest		291,272	291,272
Other expenses		1,300	1,300
Total disbursements	<u>25,913,943</u>	<u>5,531,526</u>	<u>31,445,469</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(59,815)	482,998	423,183
OTHER FINANCING SOURCES (USES)			
Transfers in		55,000	55,000
Transfers out	(55,000)		(55,000)
Total other financing sources (uses)	<u>(55,000)</u>	<u>55,000</u>	<u></u>
NET CHANGE IN FUND BALANCES	(114,815)	537,998	423,183
FUND BALANCES, beginning of year	<u>14,268,601</u>	<u>4,090,495</u>	<u>18,359,096</u>
FUND BALANCES, end of year	<u>14,153,786</u>	<u>4,628,493</u>	<u>18,782,279</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds	Other	Total
	General	Governmental	Governmental
	Fund	Funds	Funds
ASSETS			
ASSETS			
Cash and cash equivalents	8,386,430	3,014,999	11,401,429
County treasurer's balances	5,767,356	1,613,494	7,380,850
TOTAL ASSETS	14,153,786	4,628,493	18,782,279
LIABILITIES AND FUND BALANCES			
LIABILITIES			
	- 0 -	- 0 -	- 0 -
FUND BALANCES			
Restricted for			
Debt services		1,085,552	1,085,552
Capital projects		1,800,555	1,800,555
Assigned for			
Capital projects	2,613,690		2,613,690
Employee benefits	4,437		4,437
School nutrition		1,111,474	1,111,474
Subsequent year's budget	8,105,854		8,105,854
Committed		630,912	630,912
Unassigned	3,429,805		3,429,805
Total fund balances	14,153,786	4,628,493	18,782,279
TOTAL LIABILITIES AND FUND BALANCES	14,153,786	4,628,493	18,782,279

See accompanying notes to financial statements.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO 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. The following is a summary of the significant accounting policies of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska (the District).

Reporting Entity

Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement 34 of the Government 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 the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have 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 District does not report any business-type 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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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 receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts and expenditures. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

Fund Types

The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

Governmental Fund Types

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

of this fund for different valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees (unemployment compensation, early retirement, health insurance deductibles, etc.). The District accounts for the allocation of funds from the General Fund to this fund as a disbursement in the General Fund and in the Employee Benefit Fund the receipt as a "transfer from the General Fund." This fund may consist of more than one account for valid allocation purposes. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefit Fund is considered a component of the General Fund.

The District reports the following nonmajor governmental funds:

Bond Fund - The Bond Fund is used to record tax receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e. investment interest, trustee fees, etc.). Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the District. Funds are disbursed upon appropriate demand. All records of the transaction are maintained in this fund. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund to be disbursed on the actual building project. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and the Summer Food Service Programs. The fund 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 District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Cooperative Fund - The Cooperative Fund is used by the District acting as the fiscal agent for any cooperative activity between the District and one or more public agencies as defined in Section 13-803(2) R.R.S. All public agencies, including the District acting as the fiscal agent, shall show the payment for services to a cooperative in their General Fund.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The primary sources of receipts for the Special Building Fund include the sale of bonds, the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.14 per \$100 of valuation, or a tax levy not to exceed \$0.175 per \$100 of valuation may be established for this fund by a vote of the people within the District for a term not to exceed 10 years.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) is established for a specific abatement project to address an actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the District. Such determination shall not include abatement projects related to the acquisition of new property, the construction of a new building, the expansion of an existing building, or the remodeling of an existing building for purposes other than the abatement of environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold. The period of years for such levy shall not exceed 10 years and the levy for such project when combined with all other levies pursuant to Sections 79-10, 110.02 and 79-10, 110 R.R.S. shall not exceed \$0.03 per \$100 of taxable valuation. General Fund disbursements for the purpose of these funds are not allowable.

For projects in place prior to April 19, 2016, the Qualified Capital Purpose Undertaking Fund maximum levy remains at \$0.052.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

If taxable valuation is lower than the taxable valuation in the year when the District last issued QCPUF bonds and the \$0.03 maximum levy is insufficient to meet the combined annual principal and interest, the District can exceed the \$0.03 maximum levy for the difference to meet that year's principal and interest obligations.

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. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

Student Fee Fund - The Student Fee Fund is established to collect fees from students for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students.

Basis of Accounting

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education.

The modified cash basis of accounting is a basis of accounting other than GAAP as established by GASB. 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.

Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the period are recognized, except for the following modifications:

Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and

Taxes and other revenues collected by the county treasurers are included in revenues of the District in the year collected by the counties and the District funds held by the county treasurers at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure and long-term liabilities, such as debt and compensated absences, are not reported. Right to use assets and liabilities related to leases are not reported.

If the District utilized accounting principle generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in the following components:

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provisions or enabling legislation.

Unrestricted net position consists of net assets that do not meet the definition of restricted.

It is the District's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Unassigned

This classification includes the residual fund balance for the General Fund.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

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

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. 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 disbursements and/or tax levy limitations.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the 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 April 1, with the second one-half becoming delinquent after August 1.

Compensated Absences

Vacation and sick leave are recorded when paid. Certified employees who separate from the District upon retirement, disability, or death will receive pay for unused accumulated sick leave days at the substitute teacher's daily pay rate for up to a maximum of 45 days. All other employees can accrue up to a maximum of 30 days for sick leave, however, there

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (Continued)

is no payment for unused sick leave. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2023, as all vacation earned during the year must be used by August 31 with no carryover.

Use of Estimates

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

Leases

Since the District reports on the modified cash basis of accounting, right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. There was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

New Accounting Pronouncements

GASB Statement 96, Subscription-based Information Technology Arrangements, was implemented in the current year. The standard provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting there was no effect on the financial statements other than expanded disclosures regarding these agreements. For those meeting the statement's criteria the arrangements including commitments to maturity are disclosed. The District currently has no material commitments under these types of arrangements.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash or cash and cash equivalents on the financial statements.

The District's cash and cash equivalents are reported as follows:

Governmental activities	<u>11,401,429</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2023, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

Nebraska statutes allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by GASB Statement 3, the District had no investments as of August 31, 2023.

NOTE 3. RETIREMENT PLAN

Plan Description

The Washington County School District No. 1, Blair Community Schools, Blair, Nebraska 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, 2022, there were 263 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, and Nebraska Community Colleges), are members of the plan.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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 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 three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of 2%, and an actuarial factor based on age.

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

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

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or 2.5%. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75.0% of the purchasing power of the initial benefit.

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to 2.00% of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78% from July 1, 2021 to June 30, 2022, (and from July 1, 2022 through August 31, 2023). The school district (employer) contribution is 101.00% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2023, was \$1,464,865.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Contributions (Continued)

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$15,707,578. Total covered payroll was \$14,829,871. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

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. That report may be obtained via the internet at <http://www.auditors.nebraska.gov>.

NOTE 4. LONG-TERM DEBT

Long-term debt at August 31, 2023, consisted of the following:

In July 2013, the District issued Limited Tax Building Improvement Bonds, Series 2013, for building improvements District-wide. The bonds were issued for \$540,000 and mature in July 2023. This issue is serviced by the Qualified Capital Purpose Undertaking Fund with interest due semi-annually and ranging from 0.35% - 2.95%. The balance at August 31, 2023, was \$- 0 -.

In July 2020, the District issued General Obligation Refunding Bonds, Series 2020, for \$6,540,000. This issue was a complete current refunding of the Series 2015 Bonds. The bonds mature in June 2028 and require semiannual interest payments ranging from 0.80% - 1.30%. The bonds are being retired by tax levy through the Bond Fund. The balance at August 31, 2023, was \$4,145,000.

In September 2020, the District issued General Obligation Refunding Bonds, Series 2020, for \$16,955,000. This issue was a complete current refunding of Series 2016 and 2017 Bonds. The bonds mature in July 2037, and require semiannual interest payments ranging from 0.30% - 2.11%. The bonds are being retired by tax levy through the Bond Fund. The balance at August 31, 2023, was \$14,915,000.

The following is a summary of long-term debt transactions for the year ended August 31, 2023:

Total long-term debt payable, September 1, 2022	20,810,000
Bond payments	<u>(1,750,000)</u>
Total long-term debt payable, August 31, 2023	<u>19,060,000</u>
Interest paid during the fiscal year	<u>291,274</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

The principal and interest maturities are as follows:

Years Ending August 31,	Principal	Interest	Total
2024	1,700,000	278,726	1,978,726
2025	1,715,000	265,612	1,980,612
2026	1,730,000	250,906	1,980,906
2027	1,745,000	232,820	1,977,820
2028	1,760,000	212,560	1,972,560
2029 - 2033	5,635,000	771,112	6,406,112
2034 - 2038	4,775,000	244,050	5,019,050
	<u>19,060,000</u>	<u>2,255,786</u>	<u>21,315,786</u>

NOTE 5. OTHER LEASE COMMITMENTS

The District has a lease agreement for office equipment, which requires monthly payments of \$2,588 for five years and ends in November 2023. In addition, the District leases a postage machine, which requires monthly payments of \$91 for 63 months and ends in February 2024. In 2022, the District began leasing a copier and computers. The copier requires monthly payments of \$2,163 for five years and ends in July 2027. The computers require an initial lease payment of \$97,800 and a subsequent payment of \$64,000, and ends in August 2025.

Future lease payments under this agreement as of August 31, 2023, are as follows:

Years Ending August 31,	
2024	26,502
2025	89,956
2026	25,956
2027	21,630

NOTE 6. FEDERAL AWARD PROGRAMS

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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

NOTE 8. INTERFUND ACTIVITY

Interfund transfers for the year ended August 31, 2023, consisted of the following:

General Fund to the Activities Fund for support	<u>55,000</u>
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NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 31, 2023, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Department of Health and Human Services			
Medicaid in Administration		93.778	<u>21,170</u>
Total U.S. Department of Health and Human Services			<u>21,170</u>
<u>U.S. Department of Education</u>			
Passed through ESU #3			
IDEA PEAK	23-6418	84.048	4,309
Special Education Cluster (IDEA)			
Passed through ESU #3			
IDEA Special Projects	23-6415	84.027	320
Passed through Nebraska Department of Education			
IDEA base enrollment/poverty	23-6408-00-03-089-0001	84.027	450,230
IDEA preschool (619) base allocation	23-6406-00-03-089-0001	84.173	12,290
IDEA Proportionate Share	23-6412-00-03-089-0001	84.027	<u>4,350</u>
Total Special Education Cluster (IDEA)			<u>467,190</u>
Passed through Nebraska Department of Education			
Elementary and Secondary School Emergency Relief - ESSER - III			
	21-6998-00-03-089-0001	84.425U	506,323
Title I, Part A	23-6200-00-03-089-0001	84.010	205,665
Title II, Part A	23-6310-00-03-089-0001	84.367	49,709
Carl Perkins	23-6700-00-03-089-0001	84.048	<u>20,726</u>
Total U.S. Department of Education			<u>1,253,922</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED AUGUST 31, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed through Nebraska Department of Education			
School Breakfast Program		10.553	56,950
National School Nutrition Program		10.555	435,241
Special Milk Program		10.556	2,859
Passed through Nebraska Department of Social Services			
Food Distribution Program	890001	10.555	<u>134,275</u>
Total U.S. Department of Agriculture/ Child Nutrition Cluster			<u>629,325</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>1,904,417</u></u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2023

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, under programs of the federal government for the year ended August 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified cash basis of accounting.

NOTE 3. SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, provided no federal awards to subrecipients.

NOTE 4. INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 5. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

27

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Local sources					
Taxes					
Property taxes - general purpose	18,798,768				18,798,768
Carline tax	6,282				6,282
Public power district sales tax	245,406				245,406
Motor vehicle taxes	1,762,303				1,762,303
Interest and penalties on taxes	38,972				38,972
Tuition	50,953				50,953
Interest	46,790	53,391	4		100,185
Rental of school equipment and facilities	8,740				8,740
Local license fees and fines	6,340				6,340
Contributions and donations	7,599				7,599
Police court fines	968				968
Categorical grants from corporations and other private interests	17,164				17,164
Refund of prior year's expenditures	25,561				25,561
Other local receipts	385				385
County fines and license fees	114,150				114,150
State receipts	4,049,093				4,049,093
Federal receipts	582,703				582,703
Other nonrevenue receipts	38,556				38,556
Total receipts	<u>25,800,733</u>	<u>53,391</u>	<u>4</u>		<u>25,854,128</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

28

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
DISBURSEMENTS					
Instruction	16,068,482			901,259	16,969,741
Student support services	1,898,176				1,898,176
Instructional support	970,206			(22,000)	948,206
General administration	1,774,790				1,774,790
Central and business services	371,773				371,773
Operation and maintenance of plant	2,305,324			(70,000)	2,235,324
Student transportation	990,216			(300,000)	690,216
Other programs	8,688				8,688
State programs	142,704			(142,704)	
Federal programs	1,192,555			(1,192,555)	
Capital outlay		<u>1,017,029</u>			<u>1,017,029</u>
Total disbursements	<u>25,722,914</u>	<u>1,017,029</u>		<u>(826,000)</u>	<u>25,913,943</u>
OTHER FINANCING SOURCES (USES)					
Transfers	<u>(55,000)</u>	<u>826,000</u>		<u>(826,000)</u>	<u>(55,000)</u>
RECEIPTS OVER DISBURSEMENTS	22,819	(137,638)	4		(114,815)
FUND BALANCE, beginning of year	<u>11,512,840</u>	<u>2,751,328</u>	<u>4,433</u>		<u>14,268,601</u>
FUND BALANCE, end of year	<u>11,535,659</u>	<u>2,613,690</u>	<u>4,437</u>		<u>14,153,786</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 NONMAJOR FUNDS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Activities Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Student Fees Fund	Total Governmental Funds
RECEIPTS								
Taxes								
29				1,779,503	2,599			1,782,102
			1,827,171					1,827,171
			608	590				1,198
			23,667	22,952				46,619
			4,093	4,051	103			8,247
						18,590		18,590
						8,710		8,710
	382	1,237	1,847	8,493	1			11,960
	55,283							55,283
		694,929						694,929
							172,086	172,086
	557,946							557,946
		14,007	161,657	157,031	24			332,719
		495,050						495,050
		1,914						1,914
	<u>613,611</u>	<u>1,207,137</u>	<u>2,019,043</u>	<u>1,972,620</u>	<u>2,727</u>	<u>27,300</u>	<u>172,086</u>	<u>6,014,524</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 NONMAJOR FUNDS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Activities Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Student Fees Fund	Total Governmental Funds
DISBURSEMENTS								
Instruction						27,300		27,300
Student support services	642,041						174,002	816,043
Capital outlay				1,578,257				1,578,257
Nutrition Program		1,067,354						1,067,354
Debt service								
Principal			1,690,000		60,000			1,750,000
Interest			289,502		1,770			291,272
Other expenses			800		500			1,300
Total disbursements	<u>642,041</u>	<u>1,067,354</u>	<u>1,980,302</u>	<u>1,578,257</u>	<u>62,270</u>	<u>27,300</u>	<u>174,002</u>	<u>5,531,526</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(28,430)	139,783	38,741	394,363	(59,543)		(1,916)	482,998
OTHER FINANCING SOURCES (USES)								
Transfers in	<u>55,000</u>							<u>55,000</u>
NET CHANGE IN FUND BALANCES	26,570	139,783	38,741	394,363	(59,543)		(1,916)	537,998
FUND BALANCES, beginning of year	<u>374,343</u>	<u>971,691</u>	<u>1,042,962</u>	<u>1,406,192</u>	<u>63,392</u>		<u>231,915</u>	<u>4,090,495</u>
FUND BALANCES, end of year	<u>400,913</u>	<u>1,111,474</u>	<u>1,081,703</u>	<u>1,800,555</u>	<u>3,849</u>		<u>229,999</u>	<u>4,628,493</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>11,512,840</u>
RECEIPTS		
Local sources		
Taxes		
1100 Property taxes - general purpose	20,462,713	18,798,768
1115 Carline tax	8,500	6,282
1120 Public Power District sales tax	220,000	245,406
1125 Motor vehicle taxes	1,700,000	1,762,303
1140 Interest and penalties on taxes	37,000	38,972
1370 Preschool tuition and fees	40,000	50,953
1510 Interest	14,000	46,790
1800 Community service activities	1,800	
1910 Rental of school equipment and facilities		8,740
1911 Local license fees and fines	7,600	6,340
1920 Contributions and donations		7,599
1921 Police court fines		968
1925 Categorical grants from corporations and other private interests		17,164
1980 Refund of prior year's expenditures		25,561
1990 Other local receipts	8,000	385
Total local sources	<u>22,499,613</u>	<u>21,016,231</u>
County sources		
2110 County fines and license fees	<u>107,000</u>	<u>114,150</u>
State sources		
3110 State aid	438,874	438,874
3120 Special education instruction	1,310,000	1,268,820
3125 Special education pupil transportation	120,000	100,850
3130 Homestead exemption		469,808
3131 Property tax credit		1,154,526
3180 Pro-rate motor vehicle	41,000	45,449

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
RECEIPTS (Continued)		
State sources (Continued)		
3400 State apportionment	310,000	429,646
3535 High ability learners	9,740	10,436
3540 State early childhood	169,118	63,927
3541 Early Childhood Endowment Grants		65,977
3990 Other state receipts	8,000	780
Total state sources	2,406,732	4,049,093
Federal sources		
4418 PEaK		2,551
4421 IDEA Part B (611) ARP base & enrollment poverty allocation - birth through age twenty-one		12,535
4505 Title I, Part A ESSA improving basic programs operated by local educational agencies	258,599	188,396
4509 Title II, Part A ESSA supporting effective instruction		49,709
4512 IDEA Part B (611) base allocation	467,050	64,737
4523 IDEA Special Projects		320.00
4525 Federal vocational and applied technology education (Carl Perkins)	20,216	
4527 Title III, Part A ESSA English Language Acquisition, Language Enhancement, & Academic Achievement		456
4707 Forest Reserve	13,500	14,812
4708 Medicaid in Public Schools (MIPS)	30,000	59,550
4709 Medicaid Administrative Activities (MAAPS)	26,000	21,170
4969 Title IV, Part A		12,169
4998 Elementary & Secondary School Emergency Relief (ESSER III)	551,685	156,298
Total federal sources	1,367,050	582,703

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Other nonrevenue receipts		
5300 Sale of property		23,666
5301 Insurance adjustments		13,408
5690 Other nonrevenue receipts		1,482
		38,556
Total other nonrevenue receipts		
Total receipts	26,380,395	25,800,733
 TOTAL FUNDS AVAILABLE		 37,313,573
 DISBURSEMENTS		
Instruction		
1100 Regular instruction	13,161,798	12,493,934
1150 Limited English proficiency		104,538
1160 Poverty programs		578,362
1190 Early childhood		32,266
1200 Special education programs	3,220,128	2,641,806
1291 Early childhood special education - ages 3 - 5		217,576
Support services - students		
2110 Attendance & Social Work Services	889,083	33,447
2120 Guidance services		467,663
2130 Health services		236,104
2140 Psychological services		4,736
2141 Psychological services - SPED - school age	1,034,409	386,234
2142 Psychological services - SPED - age 3 - 5		263
2151 Speech pathology and audiology services - SPED - school age		239,469
2152 Speech pathology and audiology services - SPED - ages 3 - 5		8,749
2153 Speech pathology and audiology services - SPED - age 0 - 2		32,671
2161 Occupational therapy - related services - SPED - school age		122,565

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Support services - students (Continued)		
2162 Occupational therapy - related services - SPED - ages 3 - 5		25,980
2163 Occupational therapy - related services - SPED - age 0 - 2		27,369
2171 Physical therapy - related services - SPED - school age		5,373
2172 Physical therapy - related services - SPED - ages 3 - 5		36,571
2173 Physical therapy - related services - SPED - age 0 - 2		38,242
2181 Visually impaired - vision services - SPED - school age		77,224
2182 Visually impaired - vision services - SPED - ages 3 - 5		16,579
2183 Visually impaired - vision services - SPED - ages 0 - 2		8,290
2190 Other		130,647
Support services - instruction	1,221,389	
2210 Improvement of instruction		72,098
2212 Instruction and curriculum		13,489
2213 Instructional staff training		40,823
2214 Implementation of standards		2,781
2220 Library/media services		555,389
2223 Audio/visual services		13,339
2230 Instruction - related technology		239,634
2240 Academic student assessment		32,653
Support services - general administration		
2310 Board of Education	40,799	36,630
2320 Executive administration	365,379	376,127
2330 District legal services	17,500	12,591
2410 Office of the Principal	1,366,157	1,339,441
2490 Other		10,001

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Central services		
2510 Fiscal services	391,623	359,106
2520 Purchasing, warehouse, and duplicating services		554
2570 Personal services		2,478
2580 Administrative technology services		9,635
Operation and maintenance of plant		
2610 Operation of buildings	1,966,520	1,491,625
2620 Maintenance of buildings		391,860
2630 Care and upkeep of grounds		166,482
2640 Care and upkeep of equipment		29,452
2650 Vehicle operation and maintenance	68,869	65,334
2660 Security		90,293
2670 Safety		66,378
2680 Other		3,900
Student transportation		
2710 Vehicle operation - regular education	844,294	667,004
2712 Vehicle operation - SPED - school age	276,631	62,653
2713 Student transportation - vehicle operation - below age five SPED		3,281
2720 Monitoring services - regular education		111,766
2722 Monitoring services - SPED - school age		77,693
2730 Vehicle servicing and maintenance - regular education		63,942
2732 Vehicle servicing and maintenance - SPED - school age		3,877
3300 Community service operations	2,015	946
3400 Categorical grants from corporations and other private interests		7,742
State programs		
3535 High ability learners	179,248	10,436
3540 Early childhood		64,012
3541 Early Childhood Endowment Grants		68,256

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
5000 Debt Services	9,709,723	
Federal programs	1,297,370	
6200 Title I, Part A ESEA/ESSA improving basic programs operated by local educational agencies		205,665
6310 Title II, Part A ESEA/ESSA supporting effective instruction		49,709
6406 IDEA preschool (619) base allocation		12,290
6408 IDEA enrollment/poverty (611) poverty allocation		450,230
6412 IDEA Part B Proportionate Share		4,350
6415 IDEA Special Projects		320
6418 PEaK		4,309
6700 Federal vocational and applied technology education (Carl Perkins)		20,726
6990 Other federal categorical receipts		75,199
6998 Elementary and Secondary School Emergency Relief (ESSER III)		369,757
8000 Transfers and other	30,000	55,000
Total disbursements	<u>36,082,935</u>	<u>25,777,914</u>
FUND BALANCE, end of year		<u>11,535,659</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		5,768,303
County treasurers		<u>5,767,356</u>
TOTAL FUND BALANCE		<u>11,535,659</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>2,751,328</u>
RECEIPTS		
Transfer - General Fund (as disbursed from the General Fund)	826,000	826,000
Interest received	<u>3,300</u>	<u>53,391</u>
Total receipts	<u>829,300</u>	<u>879,391</u>
TOTAL FUNDS AVAILABLE		<u>3,630,719</u>
DISBURSEMENTS		
Supplies		189,856
Textbooks		589,630
Capital outlay	<u>3,784,348</u>	<u>237,543</u>
Total disbursements	<u>3,784,348</u>	<u>1,017,029</u>
FUND BALANCE, end of year		<u>2,613,690</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>2,613,690</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>4,433</u>
RECEIPTS		
Interest received	<u>2</u>	<u>4</u>
TOTAL FUNDS AVAILABLE		<u>4,437</u>
DISBURSEMENTS		
Employee benefits	<u>4,435</u>	<u> </u>
FUND BALANCE, end of year		<u>4,437</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>4,437</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>971,691</u>
RECEIPTS		
Sale of lunches	800,000	694,929
State reimbursement	9,037	14,007
Federal reimbursement	450,000	495,050
Interest	900	1,237
Other local receipts		1,914
Total receipts	<u>1,259,937</u>	<u>1,207,137</u>
TOTAL FUNDS AVAILABLE		<u>2,178,828</u>
DISBURSEMENTS		
Purchased services	1,300,000	1,061,162
Food and supplies	50,000	5,822
Capital outlay	873,354	330
Other expenses	2,000	40
Total disbursements	<u>2,225,354</u>	<u>1,067,354</u>
FUND BALANCE, end of year		<u>1,111,474</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>1,111,474</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,042,962</u>
RECEIPTS		
Taxes		
Property taxes - debt purpose	1,980,504	1,827,171
Carline tax	900	608
Public Power District sales tax	28,000	23,667
Interest and penalty on property taxes		4,093
Homestead exemption		45,415
Property tax credit		111,744
Pro-rate motor vehicle	4,700	4,498
Interest	600	1,847
Total receipts	<u>2,014,704</u>	<u>2,019,043</u>
TOTAL FUNDS AVAILABLE		<u>3,062,005</u>
DISBURSEMENTS		
Debt service		
Principal	1,690,000	1,690,000
Interest	290,504	289,502
Other	1,000	800
Total disbursements	<u>1,981,504</u>	<u>1,980,302</u>
FUND BALANCE, end of year		<u>1,081,703</u>
ANALYSIS OF FUND BALANCE		
County treasurers		<u>1,081,703</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,406,192</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	1,921,914	1,779,503
Carline tax	743	590
Public Power District sales tax	23,469	22,952
Interest and penalty on property taxes		4,051
Homestead exemption		44,141
Property tax credit		108,434
Pro-rate motor vehicle	3,554	4,456
Interest	1,500	8,493
Other federal receipts	124,650	
Total receipts	<u>2,075,830</u>	<u>1,972,620</u>
TOTAL FUNDS AVAILABLE		<u>3,378,812</u>
DISBURSEMENTS		
Purchased services	210,000	25,980
Capital outlay	199,990	229,823
Building acquisition and improvements	<u>3,339,603</u>	<u>1,322,454</u>
Total disbursements	<u>3,749,593</u>	<u>1,578,257</u>
FUND BALANCE, end of year		<u>1,800,555</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>1,272,061</u>
County treasurers		<u>528,494</u>
TOTAL FUND BALANCE		<u><u>1,800,555</u></u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>63,392</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	3,166	2,599
Interest and penalties on taxes		103
Homestead exemption		(10)
Pro-rate motor vehicle		34
Interest		1
Sale of bonds	<u>1,500,000</u>	
Total receipts	<u>1,503,166</u>	<u>2,727</u>
TOTAL FUNDS AVAILABLE		<u>66,119</u>
DISBURSEMENTS		
Buildings and sites	1,503,902	
Debt service		
Principal	60,000	60,000
Interest	1,770	1,770
Other	500	500
Total disbursements	<u>1,566,172</u>	<u>62,270</u>
FUND BALANCE, end of year		<u>3,849</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>552</u>
County treasurers		<u>3,297</u>
TOTAL FUND BALANCE		<u><u>3,849</u></u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 COOPERATIVE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u> </u>
RECEIPTS		
Tuition received from other districts		18,590
County fines and license fees		<u>8,710</u>
Total receipts	<u>100,000</u>	<u>27,300</u>
TOTAL FUNDS AVAILABLE		<u>27,300</u>
DISBURSEMENTS		
Salaries		22,893
Payroll taxes and benefits		<u>4,407</u>
Total disbursements	<u>100,000</u>	<u>27,300</u>
FUND BALANCE, end of year		<u> </u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u> </u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>374,343</u>
RECEIPTS		
Activities receipts	410,000	557,946
Interest	300	382
Other local receipts	40,000	55,283
Transfers from the General Fund	30,000	55,000
Total receipts	<u>480,300</u>	<u>668,611</u>
TOTAL FUNDS AVAILABLE		<u>1,042,954</u>
DISBURSEMENTS		
Capital outlay	130,000	22,961
Activities disbursements	715,680	619,080
Total disbursements	<u>845,680</u>	<u>642,041</u>
FUND BALANCE, end of year		<u>400,913</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>400,913</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>231,915</u>
RECEIPTS		
Extracurricular activity fees	<u>136,000</u>	<u>172,086</u>
TOTAL FUNDS AVAILABLE		<u>404,001</u>
DISBURSEMENTS		
Extracurricular activity fees	<u>340,444</u>	<u>174,002</u>
FUND BALANCE, end of year		<u>229,999</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>229,999</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations will lapse at the end of the budget year.

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total nonspecial education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Net change in fund balance - financial reporting basis	
General Fund	<u>(114,815)</u>
Receipts - budgetary basis	
General Fund	25,800,733
Depreciation Fund	879,391
Employee Benefit Fund	4
Disbursements - budgetary basis	
General Fund	(25,777,914)
Depreciation Fund	<u>(1,017,029)</u>
Receipts over disbursements - budgetary basis	<u>(114,815)</u>

Transfers

The District transferred \$826,000 from the General Fund to the Depreciation Fund for support during the year ended August 31, 2023.



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
Washington County School District No. 1
Blair Community Schools
Blair, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's basic financial statements, and have issued our report thereon dated October 31, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control over financial reporting (internal control) to determine the 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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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 determination of 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*.

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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Lincoln, Nebraska
October 31, 2023



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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
Washington County School District No. 1
Blair Community Schools
Blair, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's major federal programs for the year ended August 31, 2023. Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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, Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, 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, 2023.

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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, 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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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 and grant agreements applicable to Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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 judgement made by a reasonable user of the report on compliance about Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's compliance with the requirements for 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 judgement 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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska'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 our testing based on those requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana F Cole + Company, LLP

Lincoln, Nebraska
October 31, 2023

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2023

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Significant deficiencies identified that are not considered to be material weaknesses:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> None reported
Noncompliance matter to the financial statements disclosed:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Federal Awards

Internal control over major programs:	
Material weakness identified:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Significant deficiencies identified that are not considered to be material weaknesses:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 section 2 CFR Section 200.516(a):	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Identification of major programs:	
Child Nutrition Cluster	10.553/10.555/10.556
Education Stabilization Fund	84.425
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as a low-risk auditee:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

SECTION II. FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

October-23

Blair Community Schools Budget Comparison Receipts

Description	Code	2023-2024				2022-2023			
		Mon Rec	YTD Rec	Budget	%	Mon Rec	YTD Rec	Budget	%
Local Receipts									
Local Property Taxes	11100	\$403,951	\$6,027,374	\$16,450,818	36.6%	\$411,992	\$5,658,658	\$17,470,198	32.4%
Property Tax Interest & Penalties	11140	\$1,674	\$4,121	\$38,000	10.8%	\$5,602	\$8,511	\$37,000	23.0%
Carline Tax	11115	\$0	\$1,307	\$1,200	108.9%	\$0	\$1,153	\$8,500	13.6%
OPPD In Lieu	11120	\$0	\$0	\$232,000	0.0%	\$0	\$0	\$220,000	0.0%
Motor Vehicle Tax	11125	\$144,203	\$284,382	\$1,750,000	16.3%	\$135,972	\$285,795	\$1,700,000	16.8%
Tuition ESU#3 (PT Contract)	11315	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Tuition Other Districts (SPED)	11323	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Tuition for Summer School	11312	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Tuition for Preschool	11370	\$6,225	\$12,150	\$45,000	27.0%	\$5,454	\$12,209	\$40,000	30.5%
Transportation School Districts	11423	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Transportation Private Sources	11440	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Interest	11510	\$7,599	\$12,165	\$26,000	46.8%	\$2,089	\$3,199	\$14,000	22.9%
Local License Fee	11911	\$0	\$0	\$6,500	0.0%	\$0	\$0	\$7,000	0.0%
Police Court Fines	11921	\$0	\$100	\$900	11.1%	\$100	\$100	\$600	16.7%
Community Service Fees	11800	\$0	\$2,039	\$2,000	102.0%	\$0	\$0	\$1,800	0.0%
Rentals - Facilities and Equip	11910	\$0	\$0	\$5,000	0.0%	\$0	\$0	\$4,000	0.0%
Contributions/Donations	11920	\$0	\$0	\$4,000	0.0%	\$1,727	\$2,677	\$4,000	66.9%
Grant - Corporate/Private Interest	11925	\$0	\$4,700	\$0	100.0%	\$4,500	\$4,500	\$0	100.0%
Misc Revenue-Local Government	11960	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Other Local Receipts	11990	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Total		\$563,653	\$6,348,339	\$18,561,418	34.2%	\$567,437	\$5,976,803	\$19,507,098	30.6%
Intermediate Source									
County Fines & Licenses	12110	\$0	\$0	\$110,000	0.0%	\$0	\$0	\$107,000	0.0%
ESU #3 Receipts	12210	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Total		\$0	\$0	\$110,000	0.0%	\$0	\$0	\$107,000	0.0%
State Source									
State Aid	13110	\$375,225	\$750,450	\$3,752,253	20.0%	\$43,887	\$87,774	\$438,874	20.0%
Special Education	13120	\$0	\$0	\$2,499,504	0.0%	\$0	\$0	\$1,310,000	0.0%
SPED Sch Age Transportation	13125	\$0	\$0	\$101,000	0.0%	\$0	\$0	\$120,000	0.0%
Homestead Exemption	13130	\$0	\$0	\$375,000	0.0%	\$0	\$0	\$425,000	0.0%
Payments for Hi Ability	13535	\$11,734	\$11,734	\$11,410	102.8%	\$0	\$0	\$9,740	0.0%
Flex Funding: Before Age 5	13165	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Flex Funding: School Age	13166	\$0	\$0	\$0	100.0%	\$0	\$0	\$8,000	0.0%
Pro-Rate Motor Vehicles	13180	\$0	\$0	\$45,000	0.0%	\$0	\$0	\$41,000	0.0%
State Apportionment	13400	\$0	\$0	\$370,000	0.0%	\$0	\$0	\$310,000	0.0%
Property Tax Credit	13131	\$0	\$0	\$850,000	0.0%	\$0	\$0	\$1,000,000	0.0%
Personal Property Tax Credit	13132	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%

October-23

Blair Community Schools Budget Comparison Receipts

Description	Code	2023-2024				2022-2023			
		Mon Rec	YTD Rec	Budget	%	Mon Rec	YTD Rec	Budget	%
Education Innovation Grant	13575	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Teacher Training Grants	13551	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
State Field Trip Grant (NAC)	13590	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
NDEQ Transportation Grant	13500	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Early Childhood Grant	13540	\$0	\$0	\$72,405	0.0%	\$367	\$367	\$63,560	0.6%
SixPence Early Childhood Grant	13541	\$0	\$0	\$85,000	0.0%	\$18,039	\$18,039	\$105,558	17.1%
NDEQ Transportation Grant	13599	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Other	13990	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Total		\$386,959	\$762,184	\$8,161,572	9.3%	\$62,293	\$106,180	\$3,831,732	2.8%
Federal Sources									
IDEA Part B, Peak Grant	14418	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Title I Current	14505	\$0	\$0	\$185,092	0.0%	\$0	\$0	\$193,496	0.0%
Title I - Accountability	14506	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Title II Part A	14509	\$0	\$0	\$44,146	0.0%	\$0	\$0	\$49,826	0.0%
Title IV	14969	\$0	\$0	\$15,795	0.0%	\$0	\$0	\$12,169	0.0%
IDEA PART B (611) ARP	14421	\$0	\$0	\$0	100.0%	\$12,535	\$12,535	\$0	100.0%
IDEA PRESCHOOL (619) ARP	14422	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
IDEA BASE AGE 0-3/3-5	14512	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
IDEA 619 Ages 3-4	14516	\$0	\$12,290	\$12,503	98.3%	\$0	\$0	\$12,290	0.0%
IDEA Part B (611) Base Allocation	14518	\$0	\$343,330	\$470,581	73.0%	\$64,737	\$64,737	\$450,230	14.4%
IDEA Part B Proportionate Share	14521	\$4,350	\$4,350	\$8,160	53.3%	\$0	\$0	\$4,530	0.0%
MIPS	14708	\$0	\$18,163	\$45,000	40.4%	\$10,864	\$10,864	\$30,000	36.2%
MEDICAID ADMIN	14709	\$0	\$3,179	\$22,000	14.5%	\$6,728	\$6,728	\$26,000	25.9%
Forest Reserve: De Soto	14707	\$0	\$0	\$14,000	0.0%	\$0	\$0	\$13,500	0.0%
Perkins Grant	14525	\$20,216	\$20,216	\$18,961	106.6%	\$0	\$0	\$20,216	0.0%
Title III NCLB-LEP	14527	\$0	\$0	\$3,000	0.0%	\$456	\$456	\$3,108	14.7%
Head Start	14309	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Disaster Aid (FEMA-Covid19)	14995	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
ESSER Grant (Covid19)	14996	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
ESSER II Grant (Covid19)	14997	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
ESSER III Grant (Covid19)	14998	\$0	\$0	\$215,670	0.0%	\$0	\$0	\$551,685	0.0%
Other Fed Categorical	14530	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Total		\$24,566	\$401,528	\$1,054,908	38.1%	\$95,320	\$95,320	\$1,367,050	7.0%
Non Revenue Receipts									
Insurance Adjustment	15301	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Transfer of Funds In	15200	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Refunds from Prior Years Expense	11980	\$0	\$0	\$0	100.0%	\$135	\$12,302	\$0	100.0%
Other Non-Revenue Rec	15690	\$1,354	\$1,354	\$0	100.0%	\$0	\$0	\$0	100.0%

October-23

Blair Community Schools Budget Comparison Receipts

Description	Code	2023-2024				2022-2023			
		Mon Rec	YTD Rec	Budget	%	Mon Rec	YTD Rec	Budget	%
Total		\$1,354	\$1,354	\$0	100.0%	\$135	\$12,302	\$0	0.0%
Non Program Receipts									
Sale of Property	15300	\$5,952	\$5,952	\$0	100.0%	\$0	\$0	\$0	100.0%
Total		\$5,952	\$5,952	\$0	100.0%	\$0	\$0	\$0	100.0%
GRAND TOTAL		\$982,484	\$7,519,357	\$27,887,898	27.0%	\$725,184	\$6,190,605	\$24,812,880	24.9%

Period: 2
 Month: OCTOBER
 Year: 2023-2024

Receipts to be Collected	\$27,887,898	\$24,812,880
Local Property Taxes-State Budge 11101	-\$1,319,641	\$1,567,515
Cash Balance Estimated on Budget	\$5,518,862	\$5,226,297
County Treasurer Balance Estimated on Budget	<u>\$6,192,422</u>	<u>\$5,997,351</u>
Total Receipts	<u><u>\$38,279,541</u></u>	<u><u>\$37,604,043</u></u>

Blair Community Schools Budget Comparison Expenditures

		2023-2024				2022-2023			
Program Name	Month Exp	YTD Exp	Budget	%	Month Exp	YTD Exp	Budget	%	
201100	Regular Instruction	\$1,010,086	\$2,161,018	\$12,952,745	16.7%	\$1,016,239	\$2,148,446	\$12,521,159	17.2%
201125	Regular Instruction - FLEX	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
201150	Instruction - Limited English Programs	\$4,844	\$11,085	\$69,556	15.9%	\$9,314	\$18,230	\$109,213	16.7%
201160	Instruction - Poverty Programs	\$37,290	\$72,995	\$541,833	13.5%	\$38,972	\$76,403	\$530,225	14.4%
	Subtotal REGULAR INSTRUCTION	\$1,052,219	\$2,245,098	\$13,564,135	16.6%	\$1,064,525	\$2,243,079	\$13,160,597	17.0%
201200	Special Education	\$242,588	\$487,234	\$2,808,063	17.4%	\$238,555	\$488,949	\$2,875,420	17.0%
202141	Special Education (Psychology)	\$17,394	\$37,960	\$413,219	9.2%	\$17,743	\$45,410	\$418,318	10.9%
202151	Special Education (Speech Path)	\$16,227	\$34,279	\$217,909	15.7%	\$15,527	\$33,921	\$195,922	17.3%
202161	Special Education (Occup Therapy)	\$9,964	\$16,197	\$158,389	10.2%	\$10,703	\$23,474	\$128,082	18.3%
202171	Special Education (Physical Therapy)	\$5,208	\$11,113	\$1,183	939.0%	\$0	\$45	\$569	7.9%
202181	Special Education (Vision Services)	\$0	\$0	\$85,000	0.0%	\$0	\$0	\$85,000	0.0%
	Subtotal SPED - SCHOOL AGE	\$291,382	\$586,783	\$3,683,763	15.9%	\$282,528	\$591,800	\$3,703,311	16.0%
201190	Early Childhood Education	\$286	\$5,860	\$27,086	21.6%	\$233	\$333	\$1,200	27.8%
201291	Preschool - SPED - Ages 3-5	\$10,186	\$26,488	\$98,887	26.8%	\$9,442	\$31,808	\$344,508	9.2%
201292	Preschool - SPED - Ages 0-2	\$43	\$43	\$1,078	4.0%	\$0	\$0	\$200	0.0%
202142	Preschool - Psych - Ages 3-5	\$0	\$0	\$0	100.0%	\$60	\$60	\$0	100.0%
202143	Preschool - Psych - Ages 0-2	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202152	Preschool - Speech Path - Ages 3-5	\$280	\$674	\$3,983	16.9%	\$232	\$848	\$2,242	37.8%
202153	Preschool - Speech Path - Ages 0-2	\$146	\$442	\$39,470	1.1%	\$275	\$372	\$40,420	0.9%
202162	Preschool - Occup Therapy - Ages 3-5	\$3,772	\$6,376	\$20	31878.9%	\$2,014	\$4,028	\$24,200	16.6%
202163	Preschool - Occup Therapy - Ages 0-2	\$2,604	\$5,286	\$299	1768.3%	\$2,014	\$4,028	\$24,380	16.5%
202172	Preschool - Physical Therapy - Ages 3-5	\$2,604	\$5,208	\$60,075	8.7%	\$3,375	\$6,749	\$40,576	16.6%
202173	Preschool - Physical Therapy - Ages 0-2	\$2,604	\$5,208	\$35,200	14.8%	\$3,375	\$6,872	\$40,701	16.9%
202182	Preschool - Vision Services - Ages 3-5	\$0	\$0	\$20,000	0.0%	\$0	\$0	\$20,000	0.0%
202183	Preschool - Vision Services - Ages 0-2	\$0	\$0	\$14,000	0.0%	\$0	\$0	\$14,000	0.0%
	Subtotal PRESCHOOL (non-reimbursed)	\$22,524	\$55,585	\$300,098	18.5%	\$21,020	\$55,099	\$552,426	10.0%
202610	Operation of Plant	\$141,295	\$345,617	\$1,486,522	23.3%	\$98,048	\$307,300	\$1,392,281	22.1%
202620	Maintenance of Plant	\$35,411	\$89,032	\$410,956	21.7%	\$16,883	\$63,889	\$280,425	22.8%
202630	Grounds Maintenance	\$10,655	\$42,420	\$176,787	24.0%	\$11,148	\$25,463	\$142,931	17.8%
202640	Equipment Maintenance	\$617	\$2,088	\$19,400	10.8%	\$0	\$3,224	\$11,200	28.8%
202650	Non-Student Vehicle Maint & Purch	\$934	\$2,816	\$68,696	4.1%	\$632	\$2,411	\$68,869	3.5%
202660	Security	\$8,430	\$37,071	\$89,200	41.6%	\$6,673	\$35,178	\$84,200	41.8%
202670	Safety	\$5,990	\$9,337	\$57,893	16.1%	\$9,144	\$16,019	\$52,484	30.5%
202680	Operation/Maintenance of Plant-Other	\$0	\$0	\$4,000	0.0%	\$0	\$0	\$3,000	0.0%
	Subtotal MAINTENANCE COSTS	\$203,333	\$528,382	\$2,313,454	22.8%	\$142,529	\$453,485	\$2,035,389	22.3%
202710	Reg Pupil Transportation-Operating	\$39,042	\$66,521	\$676,862	9.8%	\$35,298	\$67,865	\$342,126	19.8%
202712	SPED Transportation-Operating	\$6,118	\$12,315	\$64,376	19.1%	\$5,782	\$12,899	\$151,221	8.5%
202713	SPED Transport-Preschool-Operating	\$0	\$312	\$0	100.0%	\$0	\$0	\$0	100.0%
202720	Reg Pupil Transportation-Monitoring	\$5,203	\$12,882	\$65,256	19.7%	\$9,599	\$19,246	\$2,095	918.6%
202722	SPED Transportation-Monitoring	\$5,556	\$11,562	\$72,976	15.8%	\$7,903	\$13,577	\$47,227	28.7%
202730	Reg Pupil Transportation-Maintenance	\$7,329	\$43,042	\$84,473	51.0%	-\$488	\$33,591	\$379,914	8.8%
202732	SPED Transportation-Maintenance	\$0	\$15,017	\$31,390	47.8%	-\$352	\$12,971	\$30,893	42.0%
202790	Reg Pupil Transportation-Other	\$32	\$81	\$1,168	7.0%	\$66	\$403	\$120,159	0.3%
202792	SPED Transportation-Other	\$0	\$0	\$3,435	0.0%	\$210	\$3,743	\$47,290	7.9%

Blair Community Schools Budget Comparison Expenditures

	Program Name	2023-2024				2022-2023			
		Month Exp	YTD Exp	Budget	%	Month Exp	YTD Exp	Budget	%
202793	SPED Transportation-Other Preschool	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
	Subtotal STUDENT TRANSPORTATION	\$63,281	\$161,733	\$999,937	16.2%	\$58,019	\$164,294	\$1,120,925	14.7%
202110	Attendance & Social Work Services	\$3,813	\$7,626	\$0	100.0%	\$0	\$0	\$0	100.0%
202120	Guidance Services	\$39,264	\$86,275	\$371,762	23.2%	\$39,244	\$84,648	\$489,740	17.3%
202130	Health Services	\$20,061	\$39,465	\$238,902	16.5%	\$21,702	\$45,776	\$241,264	19.0%
202140	Psych Services	\$1,200	\$2,630	\$32,850	8.0%	\$0	\$0	\$25,000	0.0%
202190	Other Pupil Supp Services	\$6,948	\$14,993	\$136,244	11.0%	\$6,450	\$13,453	\$133,080	10.1%
202210	Improvement of Instruction	\$0	\$0	\$46,172	0.0%	\$479	\$9,754	\$132,911	7.3%
202212	Curriculum & Assessment	\$0	\$3,365	\$15,073	22.3%	\$40	\$3,690	\$46,838	7.9%
202213	Instructional Staff Training/Development	\$2,860	\$5,894	\$61,698	9.6%	\$774	\$8,289	\$64,901	12.8%
202211	School Improvement	\$0	\$0	\$0	100.0%	\$0	\$0	\$1,410	0.0%
202214	Implementation of Standards	\$0	\$0	\$276	0.0%	\$0	\$0	\$0	100.0%
202220	Library Services	\$39,850	\$118,790	\$603,596	19.7%	\$50,063	\$128,618	\$597,778	21.5%
202230	Instruction-Related Technology	\$7,510	\$16,411	\$199,054	8.2%	\$34,140	\$53,591	\$325,131	16.5%
202223	Audio-Visual Services	\$330	\$330	\$7,300	4.5%	\$2,160	\$5,153	\$7,300	70.6%
202240	Academic Student Assessment	\$0	\$15,000	\$35,125	42.7%	\$24,996	\$24,996	\$45,121	55.4%
202310	Board of Education	\$557	\$1,745	\$41,649	4.2%	\$1,017	\$1,979	\$40,799	4.9%
202320	Executive Admin Services	\$57,117	\$120,150	\$698,977	17.2%	\$23,957	\$50,322	\$365,379	13.8%
202330	Legal Services	\$4,928	\$6,561	\$14,850	44.2%	\$690	\$3,364	\$17,500	19.2%
202410	Office of Principal	\$121,778	\$249,262	\$1,351,186	18.4%	\$113,760	\$232,420	\$1,355,457	17.1%
202490	School Administration - Other	\$0	\$2,565	\$9,200	27.9%	\$0	\$0	\$10,700	0.0%
202510	Gen Business Support	\$29,535	\$101,931	\$426,437	23.9%	\$25,893	\$87,685	\$384,872	22.8%
202520	Warehousing & Distribution	\$0	\$0	\$301	0.0%	\$0	\$1	\$1	100.0%
202530	Printing, Publishing, Duplicating Services	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202540	Planning, R&D, & Evaluation Services	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202560	Public Information Services	\$0	\$488	\$0	100.0%	\$0	\$0	\$0	100.0%
202570	Personnel Services	\$159	\$159	\$2,500	6.4%	\$0	\$0	\$3,000	0.0%
202580	Technology-Administration Services	\$83	\$3,083	\$7,300	42.2%	\$3,804	\$9,004	\$3,750	240.1%
202900	Other Support Services	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
203300	Community Services	\$0	\$89	\$1,542	5.8%	\$0	\$95	\$2,015	4.7%
203400	Corporate/Private Interest Grants	\$0	\$4,700	\$0	100.0%	\$0	\$1,687	\$0	100.0%
203535	High Ability Learners Grant	\$0	\$0	\$11,410	0.0%	\$2,911	\$2,911	\$10,130	28.7%
203540	State Early Childhood Grant	\$8,026	\$16,052	\$72,405	22.2%	\$7,849	\$14,481	\$63,560	22.8%
203541	Sixpence Early Childhood Grant	\$5,912	\$12,052	\$85,000	14.2%	\$5,951	\$18,687	\$105,558	17.7%
203599	State Categorical Grants-NDEQ Grant	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
201300	Summer School	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206019	COVID19 RELATED EXPENSES	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
208000	Activity Fund Transfers	\$0	\$0	\$60,000	0.0%	\$0	\$0	\$30,000	0.0%
209000	NON-PROGRAM EXPEND	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
	FEDERAL PROGRAMS			\$0					
206200	Title I	\$37,069	\$74,137	\$245,033	30.3%	\$25,929	\$60,714	\$255,491	23.8%
206210	Title I Accountability	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206310	Title IIA	\$0	\$0	\$0	100.0%	\$8,490	\$8,490	\$0	100.0%
206404	IDEA 611 BIRTH TO	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206406	IDEA 619 AGES 3-4	\$0	\$0	\$12,503	0.0%	\$2,579	\$12,290	\$12,290	100.0%
206408	IDEA - SPED BASE-EP	\$36,346	\$72,519	\$470,581	15.4%	\$57,472	\$88,811	\$450,230	19.7%

Blair Community Schools Budget Comparison Expenditures

Program Name	2023-2024				2022-2023			
	Month Exp	YTD Exp	Budget	%	Month Exp	YTD Exp	Budget	%
206410 IDEA - SPED Preschool	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206412 IDEA - Part B Proportionate Share	\$0	\$0	\$8,160	0.0%	\$0	\$4,350	\$4,350	100.0%
206415 IDEA SPECIAL PROJECTS	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206418 IDEA PART B PEAK PROJECTS	\$689	\$985	\$0	100.0%	\$0	\$0	\$0	100.0%
206421 IDEA PART-B (611) ARP BASE & ENROLL	\$0	\$0	\$0	100.0%	-\$4,956	-\$4,956	\$0	100.0%
206422 IDEA PRESCHOOL (619) ARP	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206700 PERKINS GRANT	\$2,275	\$9,757	\$18,961	51.5%	\$0	\$1,223	\$20,216	6.1%
206925 Title III	\$0	\$0	\$3,000	0.0%	\$0	\$2,590	\$3,108	83.3%
206940 HEAD START	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206990 FEDERAL CATEGORICAL GRANTS	\$0	\$0	\$0	100.0%	\$77,900	\$77,900	\$0	100.0%
206996 CARES ACT - ESSER FUND-COVID19	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206997 CRRSA - ESSER II FUND	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206998 ARP - ESSER III GRANT	\$8,988	\$24,946	\$215,669	11.6%	\$34,979	\$45,089	\$551,685	8.2%

TOTAL \$2,068,036 \$4,589,541 \$26,366,105 17.4% \$2,136,894 \$4,604,859 \$26,373,212 17.5%

Period: 2 (OCTOBER)
Year: 2023-2024

Total Budget of Disbursements	\$26,366,105	\$26,373,212
Debt Service (Spending Authority Adjustment)	\$10,316,750	\$9,709,723
Necessary Cash Reserve	<u>\$1,596,686</u>	<u>\$1,521,108</u>
Total Requirements	<u>\$38,279,541</u>	<u>\$37,604,043</u>



West Music
 1212 5th St * P.O. Box 5521
 Coralville, IA 52241
 Billing: 800-373-2000
 Service 800-397-9378
 service@westmusic.com
 westmusic.com



Percussion Source
 P.O. Box 5521
 Coralville, IA 52241
 Billing: 800-373-2000
 Service: 866-849-4387
 service@percussionsource.com
 percussionsource.com

BID / QUOTATION

Sales Quote Number: SQ135792

Sales Quote Date: 11/01/23

Page: 1 of 1

Bill BLAIR COMMUNITY SCHOOLS
To: 140 S 16TH ST
 PO BOX 288
 BLAIR, NE 68008
 United States

Ship DEERFIELD ELEMENTARY SCHOOL
To: BRITTNEY BILLS
 1100 DEERFIELD BLVD
 BLAIR, NE 68008
 United States

Requested By	DEERFIELD ELEMENTARY SCHOOL	Customer No.	C000483
Terms	NET 30 DAYS	Customer Phone	4024262610
P.O. Number	QUOTE ONLY	Customer Fax	4024263110
Salesperson	JIM KEPHART	Your Reference	

Item No.	Description	Qty.	Unit	MSRP	Disc %	Your Price	Ext. Price
530338	WENGER 1801002	2	Set	\$4,772.00		\$4,772.00	\$9,544.00
	FLIPFORMS;SET OF 4						
	Standard Shipping	1				\$1,400.00	\$1,400.00

Quote valid for 30 days unless otherwise noted.

* - All orders must reference quote #

Comments/Memos :

Subtotal:	\$10,944.00
Taxable Subtotal:	\$.00
Tax Amount:	\$.00
Quote Total:	\$10,944.00





