

Board of Education Regular Meeting

Thursday, November 11, 2021 7:00 PM

Gothenburg Public Schools Discovery Center
(Greenhouse Classroom)
1322 Avenue I
Gothenburg, Nebraska 69138

Agenda

1. Call to Order & Pledge of Allegiance

Rationale:

The mission of Gothenburg Public Schools is the cornerstone of a proud, passionate, and progressive community where students and staff thrive in a positive and innovative environment. We ensure the growth of all individuals by inspiring them to own and maximize their potential.

A copy of the open meetings law is posted on the wall of the Board Room and is available to the public.

2. Approve the Agenda

Rationale:

The Board reserves the right to rearrange the order of items as needed.

3. Recognition of Visitors

- 3.1. Public Participation

Rationale:

Opportunity for Public Expression:

- This item serves as the time entitled for public forum during which patrons may address the Board on matters of general concern per **Board Policy 8346, Opportunity for Public Expression**. (A copy of the policy is available.)
- Patrons will be allowed five (5) minutes to express their view. Board of Education Members will refrain from expressing personal opinions during the Public Forum unless asked a direct question by a patron recognized by the Board President as having the floor. The board imposed time limit may be extended by a majority vote of the Board. The board may limit collective comments on a particular topic when necessary. The Board may not take action on matters discussed in the Public Forum unless the item appears on the prepared agenda.
- All concerns and complaints should go through the chain of command beginning with the teacher/sponsor and then to the building administrator/program supervisor and finally to

the Superintendent. If the initiating party is not satisfied with the response of the Superintendent, said party may address a written appeal to the Board of Education through the Secretary of the Board.

As a meeting of the Gothenburg Board of Education is a meeting held in public and not a public meeting, visitors should refrain from comments unless recognized by the chair.

3.2. Presentations

3.2.1. FFA Presentation

4. Business Items

4.1. Action Items

4.1.1. Consent Agenda

Rationale:

1. Approval of Previous Minutes
2. Approval of the Treasurer's Report
3. Approval of the Warrants / Bills
 - a. Petty Cash
 - b. Student Activity
 - c. Hot Lunch
 - d. Bank Statement
 - e. Summary of Accounts and Receipts
 - f. Monthly Expenditure Report
 - g. Check Journal

4. Excuse Absent Board Members

5. Consider Option Enrollment Requests

Option In:

- Jake Vance - 10th Grade from Eustis-Farnam
- Gared Sabin - 5th Grade from Cozad
- Erica Purdum - 10th Grade from Cozad
- Ava Sabin - 8th Grade from Cozad

Oakley Bolton - 2nd Grade from Cozad
Audryaunna Stoner - 3rd grade from Arnold

4.1.2. Review and consider the 2020-2021 audit as prepared by KSO CPA's and Advisors.

Rationale: A hard copy of the district audit was distributed to board members prior to the meeting

4.2. Reports

4.2.1. Board of Education Reports

Rationale:

Committee Reports (Chair in bold)

- Personnel Committee (**Mrs. Jobman**, Mr. Brundage, Mr. Fornoff)
- Transportation and Facilities (**Mr. Hudson**, Mrs. Terrell, Mr. Wyatt)
- Finance (**Mr. Fornoff**, Mr. Wyatt, Mrs. Jobman)
- Committee on American Civics (**Mrs. Terrell**, Mr. Brundage, Mr. Hudson)
- Policy Review (**Mrs. Terrell**, Mr. Fornoff, Mrs. Jobman)

4.2.2. Administrative Reports

Rationale:

1. Topic Specific Administrative Reports
2. General Administrative Reports
 - a. Elementary (Mrs. Richeson)
 - b. High School (Mr. Ryker)
 - c. Activities (Mr. Mroczek)
 - d. Special Populations (Mrs. McKenna)
 - e. Teaching and Learning (Mrs. Jonas)
 - f. Superintendent (Dr. Rhodes)

5. Discussion Items

5.1. First Reading of the second half of the 4000 Series Policies (4034-4062).

Rationale: The Policy Review Committee met to review, discuss and edit the second half of the 4000 series policies. The committee is recommending these policies as presented for first reading.

5.2. Strategic Plan Timeline

6. Next Meeting

Rationale: TBD (2nd Monday of the month)

7. Adjournment

BOARD OF EDUCATION MEETING

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5. Policy Review (**Mrs. Terrell**, Mr. Fornoff, Mrs. Jobman)

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5.2. Strategic Plan Timeline

6. Executive (Closed) Session

Rationale:

The Board of Education 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. 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, or litigation; (b) discussion regarding deployment of security personnel or devices; (c) investigative proceedings regarding allegations or misconduct; or (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person.

The vote to hold a closed session shall be taken in open session. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. 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 Board 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.

7. Next Meeting

Rationale: TBD (2nd Monday of the month)

8. Adjournment

Board of Education Regular Meeting
October 11, 2021--7:00 P.M.
Discovery Center

Gothenburg Public Schools is the cornerstone of a proud, passionate, and progressive community where students and staff thrive in a positive and innovative environment. We ensure the growth of all individuals by inspiring them to own and maximize their potential.

Attendance Taken at 6:59 P.M.

Present Board Members:

Jon Hudson
Kyle Fornoff
Kelly Terrell
Becky Jobman
Nate Wyatt
Devin Brundage

Others Present:

Todd Rhodes--Superintendent
Kay Streeter, Business Manager
Angie Richeson
Marc Mroczek
Allison Jonas
Seth Ryker
Tomye McKenna
Ellen Mortensen-Gothenburg Leader

Call of order & Pledge of Allegiance/Open Meetings Posted
7:00 P.M.

Agenda

Motion Passed: Motion to approve the agenda as presented passed with a motion by Brundage and a second by Hudson.

Terrell	Yes	Brundage	Yes
Fornoff	Yes	Hudson	Yes
Jobman	Yes	Wyatt	Yes

Recognition of Visitors

Erin Beavers	Ann Foster
Erin Feather	Ellen Mortensen-Gothenburg Leader

Consent Agenda

Motion Passed: Motion to approve consent agenda as presented passed with a motion by Hudson and a second by Jobman.

Approval of all Previous minutes	Approval of Treasurer's Report		
Approval of Warrants/Bills	Excuse Absent Board Members-None		
Approval of Option Students: Shelby Wigget-Anderson from Cozad, Beck Groene from Cozad.			
Brundage	Yes	Jobman	Yes
Hudson	Yes	Terrell	Yes
Fornoff	Yes	Wyatt	Yes

Interlocal Agreement

Motion Passed: Motion to approve the Interlocal Agreement with the Gothenburg Early Childhood Learning Coalition passed with a motion by Jobman and a second by Terrell.

Brundage	Yes	Terrell	Yes
Fornoff	Yes	Hudson	Yes
Jobman	Yes	Wyatt	Yes

Memorandum of Understanding

Motion Passed: Motion to approve the Memorandum of Understanding with Gothenburg Early Childhood Learning Coalition between Gothenburg Public Schools and the City of Gothenburg passed with a motion by Fornoff and a second by Jobman.

Jobman	Yes	Brundage	Yes
Hudson	Yes	Terrell	Yes
Fornoff	Yes	Wyatt	Yes

Paulsen Applications

Motion Passed: Motion to approve pay applications #6 and #7 to Paulsen's passed with a motion by Brundage and a second by Terrell.

Terrell	Yes	Brundage	Yes
Hudson	Yes	Fornoff	Yes
Jobman	Yes	Wyatt	Yes

Administrative Reports

Mrs. Richeson--Elementary Principal

Parent-Teacher Conferences. Second year of ReadyGen (Language Arts). Teachers and students engaged in learning.

Mr. Ryker--High School Principal

Homecoming week; Parent Teacher Conferences; Swede Foundations, setting goals as a group as well as individual; ACT Information for class of 2022.

Mr. Marc Mroczek--Activities Director/Asst. Principal

Fall Activities update; Remaining Fall activities; Believers & Achievers local winners were Arissa Ackerman, Bronson Long, and Callum Ward. Dist. Play Production Host; Congratulations to Lori Long on her 2021-2022 NSAA Outstanding Distinguished Service Award in Play Production.

Mrs. Tomye McKenna--SPED Director

New Para Educator; Elementary Volunteers are already in the building supporting students; Upcoming Elementary field trips.

Board of Education Regular Meeting
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Discovery Center
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Mrs. Allison Jonas--Director of Teaching/Learning

Attended Thriving Children's conference. Curriculum update; Assessment update; Mentor Program and PLC updates.

Dr. Todd Rhodes--Superintendent

Covid Update; Career Education--Talks with Mid-Plains Community College regarding potential career education opportunities for our students. Instructional Rounds; Audit will be completed by KSO, and presented at the November meeting. Stance; In Person State Conference; Strategic Planning update; Redistricting update.

Discussion

Next regular meeting--November 8, 2021--5:00 P.M.

Adjournment

Motion Passed: Motion to approve adjournment at 7:56 P.M., passed with a motion by Jobman and a second by Hudson.

Brundage	Yes	Jobman	Yes
Hudson	Yes	Terrell	Yes
Fornoff	Yes	Wyatt	Yes

Kay Streeter, Business Manager/Recording Secretary

SCHOOL DISTRICT # 20
Treasurer's Report for the month of:
October 2021

GENERAL FUND

09/30/21	Balance from last month		\$ 4,464,281.22
10/14/21	Int CD xxx732 - 01-1-01510	\$ 154.40	
10/14/21	Int CD xxx888 - 01-1-01510	\$ 39.30	
10/14/21	Int CD xxx889 - 01-1-01510	\$ 125.10	
10/14/21	R. Foster - 1990	\$ 20.00	
10/14/21	Hmetown -Lease 2510-440-0	\$ 1,590.87	
10/14/21	Planner - 1990	\$ 15.00	
10/14/21	Sale of Surplus Items-1990	\$ 225.00	
10/14/21	Sale of Surplus Items-1990	\$ 1,405.00	
10/14/21	Sale of Surplus Items-1990	\$ 10.00	
10/15/21	Custer County Treasurer Direct Deposit	\$ 131,720.98	
10/20/21	City of Gothenburg vendor payment	\$ 2,024.73	
10/20/21	City of Gothenburg vendor payment	\$ 103,088.85	
10/20/21	Gibbens broken equipment reimbursement 1100-610-2	\$ 16.00	
10/20/21	St/Fed Withholding Taxes	\$ 2,239.65	
10/20/21	Hot Lunch Payroll	\$ 8,440.78	
10/20/21	Retirement	\$ 2,024.73	
10/28/21	Dawson County Treasurer	\$ 328,015.24	
10/29/21	Lincoln Co Treasurer - 20	\$ 22,390.23	
10/29/21	Sale of Surplus Items-1990	\$ 40.00	
10/29/21	Sale of Surplus Items-1990	\$ 110.00	
10/29/21	Sale of Surplus Items-1990	\$ 4,670.00	
10/29/21	ESU #11 sub reimbursement	\$ 100.00	
10/29/21	St. of Neb-State aid to education	\$ 82,340.00	
10/29/21	Interest DDA xxx063	\$ 294.21	
	Total receipts for month	\$ 691,100.07	
	Custer County transfers to		
	Special Building Fund	\$ 4,964.78	
	Bond Fund	\$ 6,930.89	
	Total Warrants paid	\$ 1,258,354.37	
10/29/21	Balance		<u>\$ 3,885,131.25</u>
10/29/21	First State Bank xxx101	\$ 350,416.46	
10/29/21	First State Bank xxx063	\$ 849,538.53	
	COD#xxx303 First State Bank 0.30% due 11-16-21	\$ 1,027,708.90	
	COD#xxx055 Flatwater Bank 0.25% due 5-16-22	\$ 1,000,000.00	
	COD#xxx839 Flatwater Bank 0.40% due 6-06-22	\$ 234,300.35	
	COD#xxx988 First State Bank 0.30% due 12-13-21	\$ 20,705.98	
	COD#xxx306 Flatwater Bank 0.40% due 7-8-22	\$ 250,000.00	
	COD#xxx889 First State Bank 0.60% due 1-10-23	\$ 82,722.09	
	COD#xxx888 First State Bank 0.60% due 1-10-23	\$ 25,983.51	
	COD#xxx732 First State Bank 1.40% due 04-10-22	\$ 43,755.43	
10/29/21	Balance of investments and accounts		<u>\$ 3,885,131.25</u>

SCHOOL DISTRICT # 20
Treasurer's Report for the month of:
October 2021

SPECIAL BUILDING FUND

09/30/21 Balance			\$ 727,361.32
10/20/21 Dawson County Treas	\$	12,515.86	
10/26/21 Custer County Treas - transfer from General Fund	\$	4,964.78	
10/29/21 Lincoln County Treas	\$	1,229.85	
10/29/21 Interest DDA xxx866	\$	192.75	
Total receipts		\$ 18,903.24	
Total Warrants paid		\$ 227,751.10	
 10/29/21 Balance			 <u>\$ 518,513.46</u>
10/29/21 First State Bank xxx866	\$	518,512.85	
10/29/21 First State Bank xxx321	\$	<u>0.61</u>	
 10/29/21 Balance of investments and accounts			 <u>\$ 518,513.46</u>

EMPLOYEE BENEFIT ACCOUNT

09/30/21 Balance			\$ 27,224.69
10/05/21 City of Gothburg - Accts Payable 1010	\$	600.00	
10/20/21 Hot Lunch Ins	\$	107.50	
10/20/21 Emp Ins	\$	53.75	
10/20/21 Teacher Dues/Flex Plan	\$	5,415.23	
Total Receipts		\$ 6,176.48	
Total Warrants paid		\$ 1,779.82	
 10/29/21 Balance			 <u>\$ 31,621.35</u>
10/29/21 First State Bank - xxx545	\$	31,621.35	
 10/29/21 Balance of investments and accounts			 <u>\$ 31,621.35</u>

SCHOOL DISTRICT # 20
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DEPRECIATION FUND

09/30/21	Balance			\$	562,467.17
10/29/21	Interest DDA xxx515	\$	98.04		
	Total receipts			\$	98.04
	Total Warrants paid			\$	-
10/29/21	Balance			\$	<u>562,565.21</u>
10/29/21	Flatwater Bank xxx515	\$	352,642.57		
	COD #xxx476 Flatwater Bank 0.15% due 8-20-22	\$	100,000.00		
	COD#xxx266 First State Bank 0.40% due 8-24-22	\$	59,922.64		
	COD#xxx477 Flatwater Bank 0.15% due 8-30-22	\$	50,000.00		
10/29/21	Balance of investments and accounts			\$	<u>562,565.21</u>

SCHOOL DISTRICT 20 BOND FUND

09/30/21	Balance			\$	936,156.87
10/20/21	Dawson Co K-8	\$	7,857.85		
10/20/21	Dawson Co 9-12	\$	16,574.86		
10/26/21	Custer Co-transfer from General Fund K-8	\$	355.96		
10/26/21	Custer Co-transfer from General Fund 9-12	\$	6,574.93		
10/29/21	Lincoln Co-K-8	\$	1,136.49		
10/29/21	Lincoln Co-9-12	\$	928.66		
10/29/21	Interest acct xxx753	\$	262.96		
	Total Receipts			\$	33,691.71
	Total paid out			\$	-
10/29/21	Balance			\$	<u>969,848.58</u>
10/29/21	First State Bank Acct xxx753	\$	969,848.58		
10/29/21	Balance of Investments and accounts			\$	<u>969,848.58</u>
10/29/21	TOTAL DEPOSITS OF THE DISTRICT			\$	<u>5,967,679.85</u>

Prepared by Randall G. Waskowiak, Treasurer Dist # 20



SCHOOL DISTRICT # 20
Treasurer's Report for the month of:
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First State Bank-total deposits

DDA xxx101 General Fund	\$ 350,416.46
DDA xxx321 Special Building Fund	\$ 0.61
DDA xxx753 Bond Fund	\$ 969,848.58
DDA xxx063 General Fund	\$ 849,538.53
DDA xxx866 Special Building Fund	\$ 518,512.85
DDA xxx545 Employee Benefit Account	\$ 31,621.35
CD#xxx266 Depreciation Fund	\$ 59,922.64
CD#xxx732 General Fund	\$ 43,755.43
CD#xxx888 General Fund	\$ 25,983.51
CD#xxx889 General Fund	\$ 82,722.09
CD#xxx988 General Fund	\$ 20,705.98
CD#xxx303 General Fund	\$ 1,027,708.90

Total deposits are covered by securities pledged to NBISCO
to meet the 102% statutory pledge requirement. - verified **\$ 3,980,736.93**

Flatwater Bank - Total deposits

COD#xxx839 General Fund	\$ 234,300.35
COD#xxx306 General Fund	\$ 250,000.00
COD#xxx476 Depreciation Fund	\$ 100,000.00
DDA xxx515 Depreciation Fund	\$ 352,642.57
COD#xxx477 Depreciation Fund	\$ 50,000.00
COD#xxx055 General Fund	\$ 1,000,000.00

Total \$ 1,986,942.92

Reconciled by Kay Streeter

10/29/21 DDA #xxx490 Hot Lunch Fund	\$ 293,554.08
10/29/21 DDA #xxx771 Student Activity Fund	\$ 294,217.76
10/29/21 DDA #xxx822 Petty Cash Fund	\$ 2,030.00
10/29/21 DDA #xxx852 Student Fees Fund	\$ 23,486.12

Total deposits are covered by securities pledged to NBISCO
to meet the 102% statutory pledge requirement. - verified **\$ 2,600,230.88**

Check Journal

Fiscal Year: 2022

Check Number	Date	Vendor ID	Vendor Name				Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	PO Date	Description	Payable	Accrued
Account Number			Account Description				Payment
Journal Number: 58 General Fund-October 2021				Posted: 11/10/2021			
Computer Checks							
01 - GENERAL FUND							
Bank Account :A - FSB-General Fund							
00060711	10/21/2021	CITYGOTH	City Of Gothenburg				
September	10/21/2021			10/21/2021	Utilities		
01-2-02610-410-000			PSF WATER & SEWER			-1,153.99	1,153.99
01-2-02610-621-000			SUP NAT. GAS/ELECTRICITY			-16,282.04	16,282.04
01-2-02610-890-000			PSO CUSTODIAL OTHER			-1,510.20	1,510.20
					Invoice Total:	-18,946.23	18,946.23
					Check Total:	-18,946.23	18,946.23
00060712	10/21/2021	COUNPART	Country Partners Cooperative				
118600	10/21/2021			10/21/2021	Fuel		
01-2-02710-626-000			SUP GAS AND OIL			-5,017.22	5,017.22
					Invoice Total:	-5,017.22	5,017.22
					Check Total:	-5,017.22	5,017.22
00060713	10/21/2021	JESSKINC	Jesse Kincheloe				
Supplies	10/21/2021			10/21/2021	Supplies		
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-283.73	283.73
					Invoice Total:	-283.73	283.73
					Check Total:	-283.73	283.73
00060714	10/21/2021	NANACOUN	Nana's Country Kitchen				
978683	10/21/2021			10/21/2021	Supplies		
01-2-02410-890-002			PSO PRINCIPAL OTHER SEC			-18.00	18.00
					Invoice Total:	-18.00	18.00
					Check Total:	-18.00	18.00
00060715	10/21/2021	PROTCENT	Protex Central Inc.				
122577	10/21/2021			10/21/2021	Remote Alarm Test		
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-660.00	660.00
					Invoice Total:	-660.00	660.00
					Check Total:	-660.00	660.00
00060716	10/21/2021	SUNTHEAT	Sun Theatre				
Admission	10/21/2021			10/21/2021	Student Admission		
01-2-01100-890-002			PSO OTHER SEC			-100.00	100.00
					Invoice Total:	-100.00	100.00
					Check Total:	-100.00	100.00
00060717	10/21/2021	TOMYEMCKE	Tomye McKenna				
Supplies	10/21/2021			10/21/2021	Supplies		
01-2-01200-610-001			SUP SPED ELEM			-29.94	29.94
					Invoice Total:	-29.94	29.94
					Check Total:	-29.94	29.94
00060718	10/25/2021	HEARSCEN	Heartland Scenic Studio, Inc.				
40922	10/25/2021			10/25/2021	Equip		
01-2-01100-739-002			CAP EQUIP / FURN SEC			-1,750.00	1,750.00
					Invoice Total:	-1,750.00	1,750.00
					Check Total:	-1,750.00	1,750.00

Check Journal

Fiscal Year: 2022

Check Number	Date	Vendor ID	Vendor Name				Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	PO Date	Description	Payable	Accrued
Account Number			Account Description				Payment
00060719	10/29/2021	NANACOUN	Nana's Country Kitchen				
66251	10/29/2021			10/29/2021	Supplies		
01-2-02410-610-002			SUP PRINCIPAL SEC			-15.00	15.00
					Invoice Total:	-15.00	15.00
					Check Total:	-15.00	15.00
00060720	10/29/2021	USBANK	U.S. Bank				
9190	10/29/2021			10/29/2021	18-18-2021		
01-2-01100-320-002			PSP INSTRUCTION SEC			-100.00	100.00
01-2-01100-320-002			PSP INSTRUCTION SEC			-63.29	63.29
01-2-01100-610-001			SUP GENERAL ELEM			-290.00	290.00
01-2-01100-610-002			SUP GENERAL SEC			276.85	-276.85
01-2-01100-640-001			SUP TEXTBOOKS ELEM			-1,645.00	1,645.00
01-2-01100-650-002			SUP COMPUTER HARDWARE SEC			-960.98	960.98
01-2-01100-739-001			CAP EQUIP / FURN ELEM			317.77	-317.77
01-2-01200-610-001			SUP SPED ELEM			-349.97	349.97
01-2-01200-890-001			PSO SPED OTHER ELEM			-570.00	570.00
01-2-02120-580-002			PSO GUIDANCE TRAVEL SEC			-458.76	458.76
01-2-02120-610-001			SUP GUIDANCE ELEM			-324.17	324.17
01-2-02120-610-001			SUP GUIDANCE ELEM			-208.00	208.00
01-2-02120-610-002			SUP GUIDANCE SEC			-142.40	142.40
01-2-02141-320-000			PSP PSYCH DIAGNOSTICS			-75.00	75.00
01-2-02151-610-000			SUP SPEECH			-299.99	299.99
01-2-02212-320-000			PSP T & L			-69.99	69.99
01-2-02212-330-001			PSP PROF DEV ELEM			-75.00	75.00
01-2-02212-580-000			PSO T & L TRAVEL			-355.20	355.20
01-2-02212-610-000			SUP T & L			-233.69	233.69
01-2-02220-320-002			PSP LIBRARY SEC			-99.00	99.00
01-2-02220-610-002			SUP LIBRARY SEC			-109.01	109.01
01-2-02220-640-002			SUP LIBRARY BOOKS/PERS SEC			-24.44	24.44
01-2-02410-610-001			SUP PRINCIPAL ELEM			-173.68	173.68
01-2-02410-810-002			DUES PRINCIPAL SEC			-180.00	180.00
01-2-02610-610-000			SUP CUSTODIAL			-82.07	82.07
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-510.11	510.11
01-2-02710-626-000			SUP GAS AND OIL			-153.34	153.34
01-2-02710-890-000			PSO TRANSPORTATION OTHER			-28.17	28.17
					Invoice Total:	-6,986.64	6,986.64
					Check Total:	-6,986.64	6,986.64
00060721	10/31/2021	ALLANDEEL	All Anderson Electric				
13542/13495	10/31/2021			11/09/2021	Maintenance		
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-1,463.74	1,463.74
					Invoice Total:	-1,463.74	1,463.74
					Check Total:	-1,463.74	1,463.74
00060722	10/31/2021	ALLIJONA	Allison Jonas				
Supplies	10/31/2021			11/09/2021	Supplies		
01-2-02212-610-000			SUP T & L			-317.13	317.13
					Invoice Total:	-317.13	317.13
					Check Total:	-317.13	317.13

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Check Number	Date	Vendor ID	Vendor Name	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num Account Description	PO Date		
00060723	10/31/2021	BLACHILLS	Black Hills Energy			
October	10/31/2021			11/09/2021	Fuel	
01-2-02610-621-000			SUP NAT. GAS/ELECTRICITY			1,969.04
					-1,969.04	1,969.04
					-1,969.04	1,969.04
00060724	10/31/2021	BUSITELE	Business Telecommunications			
32269	10/31/2021			11/09/2021	Maintenance	
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			598.00
					-598.00	598.00
					-598.00	598.00
00060725	10/31/2021	CENTLINK	CenturyLink			
November	10/31/2021			11/09/2021	Telephone	
01-2-02510-382-000			PSP BUSINESS TELECOMMUNIC			73.80
					-73.80	73.80
					-73.80	73.80
00060726	10/31/2021	CITYGOTH	City Of Gothenburg			
October	10/31/2021			11/09/2021	Utilities	
01-2-02610-410-000			PSF WATER & SEWER			1,017.00
01-2-02610-621-000			SUP NAT. GAS/ELECTRICITY			14,428.78
01-2-02610-890-000			PSO CUSTODIAL OTHER			1,510.20
					-16,955.98	16,955.98
					-16,955.98	16,955.98
00060727	10/31/2021	CLARINTER	Claris International Inc.			
5690448	10/31/2021			11/09/2021	Renewal	
01-2-01100-320-000			PSP INSTRUCTION DIST			1,010.00
					-1,010.00	1,010.00
					-1,010.00	1,010.00
00060728	10/31/2021	CNASURE	CNA Surety			
61205998	10/31/2021			11/09/2021	Surety Bond	
01-2-02310-520-000			PSO Alicap LIABILITY INS			1,250.00
					-1,250.00	1,250.00
					-1,250.00	1,250.00
00060729	10/31/2021	COUNPART	Country Partners Cooperative			
118600	10/31/2021			11/09/2021	Fuel	
01-2-02710-626-000			SUP GAS AND OIL			4,006.65
					-4,006.65	4,006.65
					-4,006.65	4,006.65
00060730	10/31/2021	CULLIGAN	Culligan			
1018702	10/31/2021			11/09/2021	Maintenance	
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			129.80
					-129.80	129.80
					-129.80	129.80
00060731	10/31/2021	DANEANDE	Danette Anderson			
October	10/31/2021			11/09/2021	OT	
01-2-02162-340-000			PSP SPED OT 3-5			967.75
01-2-02171-340-000			PSP SPED PT SCHOOLAGE			2,863.75
					-967.75	967.75
					-2,863.75	2,863.75

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Check Number	Date	Vendor ID	Vendor Name				Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	PO Date	Description	Payable	Accrued
Account Number			Account Description				Payment
					Invoice Total:	-3,831.50	3,831.50
					Check Total:	-3,831.50	3,831.50
00060732	10/31/2021	DASSTATE	State of Nebraska-DAS				
1288073	10/31/2021			11/09/2021	Internet		
01-2-02510-382-000			PSP BUSINESS TELECOMMUNIC			-2,744.82	2,744.82
					Invoice Total:	-2,744.82	2,744.82
1292058	10/31/2021			11/09/2021	Internet		
01-2-02510-382-000			PSP BUSINESS TELECOMMUNIC			-259.49	259.49
					Invoice Total:	-259.49	259.49
					Check Total:	-3,004.31	3,004.31
00060733	10/31/2021	DOANUNIV	Doane University				
10/25/21	10/31/2021			11/09/2021	Fall Festival		
01-2-01100-320-002			PSP INSTRUCTION SEC			-200.00	200.00
					Invoice Total:	-200.00	200.00
					Check Total:	-200.00	200.00
00060734	10/31/2021	EAKEOFFI	Eakes Office Solutions				
610976	10/31/2021			11/09/2021	Supplies		
01-2-01100-610-001			SUP GENERAL ELEM			-196.00	196.00
01-2-01100-610-002			SUP GENERAL SEC			-11.75	11.75
01-2-02320-610-000			SUP EXEC ADMIN			-73.62	73.62
					Invoice Total:	-281.37	281.37
8360628	10/31/2021			11/09/2021	Supplies		
01-2-02320-610-000			SUP EXEC ADMIN			-48.99	48.99
					Invoice Total:	-48.99	48.99
8360669	10/31/2021			11/09/2021	Supplies		
01-2-02320-610-000			SUP EXEC ADMIN			-7.38	7.38
					Invoice Total:	-7.38	7.38
8361214	10/31/2021			11/09/2021	Supplies		
01-2-01100-610-002			SUP GENERAL SEC			-38.22	38.22
					Invoice Total:	-38.22	38.22
Desks	10/31/2021			11/09/2021	Kind. Remodel		
01-2-01100-739-001			CAP EQUIP / FURN ELEM			-19,682.80	19,682.80
					Invoice Total:	-19,682.80	19,682.80
					Check Total:	-20,058.76	20,058.76
00060735	10/31/2021	ELECENGIN	Electrical Engineering & Equipment Co.				
100599	10/31/2021			11/09/2021	Supplies		
01-2-02610-610-000			SUP CUSTODIAL			-164.87	164.87
					Invoice Total:	-164.87	164.87
					Check Total:	-164.87	164.87
00060736	10/31/2021	ESU #10	Esu #10				
070600	10/31/2021			11/09/2021	Audio/SPED/Vision		
01-2-01200-320-000			PSP SPED CONTRACTED			-1,042.54	1,042.54
01-2-02151-340-000			PSP SPED SPEECH/AUD DIST			-341.28	341.28
01-2-02152-340-000			PSP SPED SPEECH/AUD 3-5			-42.66	42.66
01-2-02153-340-000			PSP SPED SPEECH/AUD 0-2			-42.66	42.66
01-2-02181-340-000			PSP SPED VISION SCHOOLAGE			-363.62	363.62

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Check Number	Date	Vendor ID	Vendor Name	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num Account Description	PO Date		
				Invoice Total:	-1,832.76	1,832.76
				Check Total:	-1,832.76	1,832.76
00060737	10/31/2021	FLATWABANK	Flatwater Bank			
October	10/31/2021			11/09/2021		
01-2-02510-351-000			PSP BUSINESS DATA PROCESS	October Payroll	-77.40	77.40
				Invoice Total:	-77.40	77.40
				Check Total:	-77.40	77.40
00060738	10/31/2021	FRANINC	Franzen Inc.			
143158	10/31/2021			11/09/2021		
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES	Maintenance	-253.65	253.65
				Invoice Total:	-253.65	253.65
				Check Total:	-253.65	253.65
00060739	10/31/2021	FRESSEAS	Fresh Seasons			
Supplies	10/31/2021			11/09/2021		
01-2-01100-610-001			SUP GENERAL ELEM	Supplies	-37.01	37.01
01-2-01100-610-001			SUP GENERAL ELEM		-71.16	71.16
01-2-01100-610-002			SUP GENERAL SEC		-158.66	158.66
01-2-01100-610-002			SUP GENERAL SEC		-263.43	263.43
01-2-01200-610-002			SUP SPED SEC		-12.69	12.69
01-2-02130-610-000			SUP NURSE		-14.04	14.04
01-2-02130-610-000			SUP NURSE		-5.90	5.90
01-2-02320-610-000			SUP EXEC ADMIN		-8.49	8.49
01-2-02510-531-000			PSO BUSINESS POSTAGE		-18.08	18.08
01-2-02610-610-000			SUP CUSTODIAL		-49.51	49.51
				Invoice Total:	-638.97	638.97
				Check Total:	-638.97	638.97
00060740	10/31/2021	GOTHEARL	Gothenburg Early Childhood Agency			
CECA	10/31/2021			11/09/2021		
01-2-02900-890-000			Interlocal Agreement	Interlocal Agreement	-25,000.00	25,000.00
				Invoice Total:	-25,000.00	25,000.00
				Check Total:	-25,000.00	25,000.00
00060741	10/31/2021	GOTHROT	Gothenburg Rotary Club			
3rd Quarter	10/31/2021			11/09/2021		
01-2-02320-810-000			DUES EXEC ADMIN	Dues	-125.00	125.00
				Invoice Total:	-125.00	125.00
				Check Total:	-125.00	125.00
00060742	10/31/2021	GOTHTIME	Gothenburg Times			
October	10/31/2021			11/09/2021		
01-2-02510-540-000			PSO BUSINESS ADVRT PRNTNG	Advertising	-153.00	153.00
				Invoice Total:	-153.00	153.00
				Check Total:	-153.00	153.00
00060743	10/31/2021	GOTHTIME2	Gothenburg Times			
Renewal	10/31/2021			11/09/2021		
01-2-02220-610-002			SUP LIBRARY SEC	Renewal	-31.95	31.95
				Invoice Total:	-31.95	31.95
				Check Total:	-31.95	31.95

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Check Number	Date	Vendor ID	Vendor Name	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num Account Description	PO Date		
00060744	10/31/2021	HARRSCHO	Harris School Solutions			
322	10/31/2021			11/09/2021	Supplies	
01-2-02320-610-000			SUP EXEC ADMIN		-492.93	492.93
					Invoice Total:	-492.93 492.93
					Check Total:	-492.93 492.93
00060745	10/31/2021	HICKLUMB	Hicken Lumber Center			
383002	10/31/2021			11/09/2021	Supplies	
01-2-01100-610-002			SUP GENERAL SEC		-102.51	102.51
01-2-02610-610-000			SUP CUSTODIAL		-24.44	24.44
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-62.53	62.53
					Invoice Total:	-189.48 189.48
					Check Total:	-189.48 189.48
00060746	10/31/2021	HIRERIGH	HireRight, LLC			
P1066095	10/31/2021			11/09/2021	Drug Testing	
01-2-02710-890-000			PSO TRANSPORTATION OTHER		-157.00	157.00
					Invoice Total:	-157.00 157.00
					Check Total:	-157.00 157.00
00060747	10/31/2021	HOMELEAS	Hometown Leasing			
12797179	10/31/2021			11/09/2021	Copier Lease	
01-2-02510-440-000			PSF COPIER/LEASE		-6,941.28	6,941.28
					Invoice Total:	-6,941.28 6,941.28
					Check Total:	-6,941.28 6,941.28
00060748	10/31/2021	HOUCBIND	Houchen Bindery, Ltd.			
251909	10/31/2021			11/09/2021	Supplies	
01-2-02320-610-000			SUP EXEC ADMIN		-145.00	145.00
					Invoice Total:	-145.00 145.00
					Check Total:	-145.00 145.00
00060749	10/31/2021	HOUGMIFF	HM Harcourt Publishing Co.			
165749	10/31/2021			11/09/2021	SSupplies	
01-2-01100-320-001			PSP INSTRUCTION ELEM		-600.00	600.00
					Invoice Total:	-600.00 600.00
					Check Total:	-600.00 600.00
00060750	10/31/2021	ISLASUPP	Island Supply Welding Co.			
G015200	10/31/2021			11/09/2021	Supplies	
01-2-01100-320-002			PSP INSTRUCTION SEC		-600.00	600.00
01-2-01100-610-002			SUP GENERAL SEC		-465.44	465.44
					Invoice Total:	-1,065.44 1,065.44
					Check Total:	-1,065.44 1,065.44
00060751	10/31/2021	J.W.PEPP	J.W. Pepper & Son, Inc.			
140913	10/31/2021			11/09/2021	Supplies	
01-2-01100-610-001			SUP GENERAL ELEM		-696.17	696.17
01-2-01100-610-002			SUP GENERAL SEC		-886.97	886.97
					Invoice Total:	-1,583.14 1,583.14
					Check Total:	-1,583.14 1,583.14
00060752	10/31/2021	JACYOSTE	Jacy Ostergard			
Summer	10/31/2021			11/09/2021	Summer Hours	

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Check Number	Date	Vendor ID	Vendor Name	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num Account Description	PO Date		
01-2-02141-320-000			PSP PSYCH DIAGNOSTICS		-5,213.00	5,213.00
				Invoice Total:	-5,213.00	5,213.00
				Check Total:	-5,213.00	5,213.00
00060753	10/31/2021	JOHNDEER	John Deere Financial			
07286406	10/31/2021			11/09/2021	Rental	
01-2-02620-320-000			PSP MAINTENANCE		-2,750.00	2,750.00
				Invoice Total:	-2,750.00	2,750.00
43621	10/31/2021			11/09/2021	Supplies	
01-2-01100-610-002			SUP GENERAL SEC		-253.94	253.94
01-2-02610-610-000			SUP CUSTODIAL		-147.63	147.63
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-8.99	8.99
				Invoice Total:	-410.56	410.56
Equip	10/31/2021			11/09/2021	Equipment	
01-2-02620-733-000			CAP BUILDING EQUIP		-975.00	975.00
				Invoice Total:	-975.00	975.00
				Check Total:	-4,135.56	4,135.56
00060754	10/31/2021	JOHNSPOT	Johnny on the Spot			
10-0509	10/31/2021			11/09/2021	Portable Rental	
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-280.00	280.00
				Invoice Total:	-280.00	280.00
				Check Total:	-280.00	280.00
00060755	10/31/2021	JUNILIBR	Junior Library Guild			
585080	10/31/2021			11/09/2021	Books	
01-2-02220-640-002			SUP LIBRARY BOOKS/PERS SEC		-1,302.40	1,302.40
				Invoice Total:	-1,302.40	1,302.40
				Check Total:	-1,302.40	1,302.40
00060756	10/31/2021	KSBSCHO	KSB School Law			
10840	10/31/2021			11/09/2021	Legal Fees	
01-2-02330-317-000			PSP LEGAL SERVICES		-1,978.00	1,978.00
				Invoice Total:	-1,978.00	1,978.00
				Check Total:	-1,978.00	1,978.00
00060757	10/31/2021	LANDIMPLE	Landmark Implement			
11180597	10/31/2021			11/09/2021	Supplies	
01-2-02710-610-000			SUP TRANSP TIRES / PARTS		-442.90	442.90
				Invoice Total:	-442.90	442.90
				Check Total:	-442.90	442.90
00060758	10/31/2021	LEXPUBL	Lexington Public Schools			
10052021	10/31/2021			11/09/2021	Para Pro	
01-2-01100-890-001			PSO OTHER ELEM		-55.00	55.00
				Invoice Total:	-55.00	55.00
				Check Total:	-55.00	55.00
00060759	10/31/2021	MARVSANI	Marv's Sanitary Supply			
67365/67374/	10/31/2021			11/09/2021	Supplies	
01-2-02610-610-000			SUP CUSTODIAL		-11,306.45	11,306.45
				Invoice Total:	-11,306.45	11,306.45
				Check Total:	-11,306.45	11,306.45

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Check Number Invoice Account Number	Date Invoice Date	Vendor ID PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
00060760	10/31/2021	MCGR-HIL	McGraw Hill LLC				
118127278001/ 01-2-01100-640-001	10/31/2021			11/09/2021	Books SUP TEXTBOOKS ELEM	-96.72	96.72
					Invoice Total:	-96.72	96.72
					Check Total:	-96.72	96.72
00060761	10/31/2021	MEYECREA	Meyer Creative Print & Design				
13324 01-2-02510-540-000	10/31/2021			11/09/2021	Printing PSO BUSINESS ADVRT PRNTNG	-112.50	112.50
					Invoice Total:	-112.50	112.50
					Check Total:	-112.50	112.50
00060762	10/31/2021	MIDAMRES	Mid-American Research Chemical				
744905/ 01-2-02610-610-000	10/31/2021			11/09/2021	Supplies SUP CUSTODIAL	-827.96	827.96
					Invoice Total:	-827.96	827.96
					Check Total:	-827.96	827.96
00060763	10/31/2021	NASB	Nasb				
9026T1MOY8 01-2-02310-810-000 01-2-02320-810-000	10/31/2021			11/09/2021	State Conference DUES BOE DUES EXEC ADMIN	-1,992.00 -332.00	1,992.00 332.00
					Invoice Total:	-2,324.00	2,324.00
					Check Total:	-2,324.00	2,324.00
00060764	10/31/2021	NCSA	Nebraska Council of School Administrators				
Dues 01-2-02320-810-000	10/31/2021			11/09/2021	Dues/Fees DUES EXEC ADMIN	-805.00	805.00
					Invoice Total:	-805.00	805.00
					Check Total:	-805.00	805.00
00060765	10/31/2021	NCSPEARS	NCS Pearson, Inc.				
16413964 01-2-02141-610-000 01-2-02151-610-000	10/31/2021			11/09/2021	Supplies SUP PSYCH SUP SPEECH	-35.00 -26.25	35.00 26.25
					Invoice Total:	-61.25	61.25
					Check Total:	-61.25	61.25
00060766	10/31/2021	NDEPRAR	Nebraska Department of Education				
1060-5-1-9ab4 01-2-01200-320-001	10/31/2021			11/09/2021	Conference PSP SPED CONTRACTED ELEM	-60.00	60.00
					Invoice Total:	-60.00	60.00
					Check Total:	-60.00	60.00
00060767	10/31/2021	NEBR AIR	Nebraska Air Filter, Inc.				
394936 01-2-02620-340-000	10/31/2021			11/09/2021	Maintenance PSP MAINT-OTHER PROF. SERVICES	-2,118.41	2,118.41
					Invoice Total:	-2,118.41	2,118.41
					Check Total:	-2,118.41	2,118.41
00060768	10/31/2021	PAXTHARDW	Paxton Hardwoods				
8463871 01-2-01100-610-002	10/31/2021			11/09/2021	Supplies SUP GENERAL SEC	-1,745.19	1,745.19
					Invoice Total:	-1,745.19	1,745.19

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Check Number	Date	Vendor ID	Vendor Name	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num Account Description	PO Date		
					Check Total:	-1,745.19 1,745.19
00060769	10/31/2021	PAYFLEX	Pay Flex			
1623496	10/31/2021			11/09/2021	Flex Plan	
01-2-02510-340-000			PSP BUSINESS FLEX PAY		-100.00	100.00
					Invoice Total:	-100.00 100.00
					Check Total:	-100.00 100.00
00060770	10/31/2021	PERFTRUC	Performance Truck & Trailer			
13079/	10/31/2021			11/09/2021	Bus Maint/Repair	
01-2-02710-490-000			Vehicle Maint/Repari		-1,121.25	1,121.25
01-2-02710-610-000			SUP TRANSP TIRES / PARTS		-522.08	522.08
					Invoice Total:	-1,643.33 1,643.33
					Check Total:	-1,643.33 1,643.33
00060771	10/31/2021	PERRLAW	Perry Law Firm			
4386/111	10/31/2021			11/09/2021	Legal Fees	
01-2-02330-317-000			PSP LEGAL SERVICES		-300.00	300.00
					Invoice Total:	-300.00 300.00
					Check Total:	-300.00 300.00
00060772	10/31/2021	PINPOINT	PinPoint Communications			
155005364	10/31/2021			11/09/2021	Telephone	
01-2-02510-382-000			PSP BUSINESS TELECOMMUNIC		-467.07	467.07
					Invoice Total:	-467.07 467.07
					Check Total:	-467.07 467.07
00060773	10/31/2021	PLATVACOM	Platte Valley Communications, Inc.			
102100090	10/31/2021			11/09/2021	Maintenance	
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-245.71	245.71
					Invoice Total:	-245.71 245.71
					Check Total:	-245.71 245.71
00060774	10/31/2021	PLATVALGLA	Platte Valley Glass & Trailers			
49547	10/31/2021			11/09/2021	Maintenance	
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-576.00	576.00
					Invoice Total:	-576.00 576.00
					Check Total:	-576.00 576.00
00060775	10/31/2021	PROTCENT	Protex Central Inc.			
127742	10/31/2021			11/09/2021	Maintenance	
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-961.80	961.80
					Invoice Total:	-961.80 961.80
					Check Total:	-961.80 961.80
00060776	10/31/2021	REALGOOD	Really Good Stuff, Inc.			
7756012	10/31/2021			11/09/2021	Supplies	
01-2-01100-610-001			SUP GENERAL ELEM		-46.93	46.93
					Invoice Total:	-46.93 46.93
					Check Total:	-46.93 46.93
00060777	10/31/2021	RUTTMECH	Rutt's Mechanical Services			
1775	10/31/2021			11/09/2021	Maintenance	
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-3,651.73	3,651.73
					Invoice Total:	-3,651.73 3,651.73

Check Journal

Fiscal Year: 2022

Check Number	Date	Vendor ID	Vendor Name	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num Account Description	PO Date		
Check Total:					-3,651.73	3,651.73
00060778	10/31/2021	S&SAUTOP	S & S Auto Parts Inc.			
13725	10/31/2021			11/09/2021	Maint/Repair	
01-2-02710-610-000			SUP TRANSP TIRES / PARTS		-256.37	256.37
Invoice Total:					-256.37	256.37
Check Total:					-256.37	256.37
00060779	10/31/2021	SCHOSPEC	School Specialty LLC			
208128906383	10/31/2021			11/09/2021	Supplies	
01-2-01100-610-002			SUP GENERAL SEC		-122.41	122.41
01-2-01100-739-001			CAP EQUIP / FURN ELEM		-1,657.68	1,657.68
01-2-02130-610-000			SUP NURSE		-25.09	25.09
01-2-03540-610-000			SUP PRESCH		-90.72	90.72
Invoice Total:					-1,895.90	1,895.90
Check Total:					-1,895.90	1,895.90
00060780	10/31/2021	SPORSAFE	Sport Safe Testing Service, Inc.			
11657	10/31/2021			11/09/2021	Drug Testing	
01-2-01100-320-002			PSP INSTRUCTION SEC		-690.00	690.00
Invoice Total:					-690.00	690.00
Check Total:					-690.00	690.00
00060781	10/31/2021	STANCE	STANCE			
2021-22	10/31/2021			11/09/2021	Dues/Fees	
01-2-02320-810-000			DUES EXEC ADMIN		-250.00	250.00
Invoice Total:					-250.00	250.00
Check Total:					-250.00	250.00
00060782	10/31/2021	SUSAMASS	Susan Massin			
Supplies	10/31/2021			11/09/2021	Suplies	
01-2-01100-610-002			SUP GENERAL SEC		-19.97	19.97
Invoice Total:					-19.97	19.97
Check Total:					-19.97	19.97
00060783	10/31/2021	SYNDICATE	Syndicate			
2374/	10/31/2021			11/09/2021	Advertising	
01-2-02510-540-000			PSO BUSINESS ADVRT PRNTNG		-205.44	205.44
Invoice Total:					-205.44	205.44
Check Total:					-205.44	205.44
00060784	10/31/2021	TEAMPHYS	Team Physical Therapy			
October	10/31/2021			11/09/2021	PT	
01-2-02171-340-000			PSP SPED PT SCHOOLAGE		-753.57	753.57
01-2-02173-340-000			PSP SPED PT 0-2		-226.14	226.14
Invoice Total:					-979.71	979.71
Check Total:					-979.71	979.71
00060785	10/31/2021	TKELEVAT	TK Elevator Corporation			
8003280	10/31/2021			11/09/2021	Maintenance	
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-310.38	310.38
Invoice Total:					-310.38	310.38
Check Total:					-310.38	310.38
00060786	10/31/2021	TRYOWELD	Tryon Welding			

Check Journal

Fiscal Year: 2022

Check Number Invoice Account Number	Date Invoice Date	Vendor ID PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
112204 01-2-01100-610-002	10/31/2021		SUP GENERAL SEC	11/09/2021	Supplies	-1,068.00	1,068.00
					Invoice Total:	-1,068.00	1,068.00
					Check Total:	-1,068.00	1,068.00
00060787 72015 01-2-02510-320-000	10/31/2021	TSA	TSA Consulting Group, Inc.	11/09/2021	Cunsulting		
			PSP BUSINESS			-20.90	20.90
					Invoice Total:	-20.90	20.90
					Check Total:	-20.90	20.90
00060788 141050981 01-2-02610-610-000	10/31/2021	ULINE	ULINE	11/09/2021	Supplies		
			SUP CUSTODIAL			-427.93	427.93
					Invoice Total:	-427.93	427.93
					Check Total:	-427.93	427.93
00060789 25122 01-2-01100-320-000	10/31/2021	UNANIMOUS	Unanimous	11/09/2021	Website Support		
			PSP INSTRUCTION DIST			-160.00	160.00
					Invoice Total:	-160.00	160.00
					Check Total:	-160.00	160.00
00060790 12920A 01-2-02620-340-000	10/31/2021	UNITECH	Unitech	11/09/2021	Maintenance		
			PSP MAINT-OTHER PROF. SERVICES			-784.50	784.50
					Invoice Total:	-784.50	784.50
					Check Total:	-784.50	784.50
00060791 9891086134 01-2-02510-382-000	10/31/2021	VERIZON	Verizon Wireless	11/09/2021	Telephone		
			PSP BUSINESS TELECOMMUNIC			-273.06	273.06
					Invoice Total:	-273.06	273.06
					Check Total:	-273.06	273.06
00060792 60097792/ 01-2-01100-610-002	10/31/2021	WOODBRASS	Woodwind/Brasswind	11/09/2021	Supplies		
			SUP GENERAL SEC			-724.50	724.50
					Invoice Total:	-724.50	724.50
					Check Total:	-724.50	724.50
00060793 2510 01-2-01100-320-002 01-2-01100-610-002	10/31/2021	YANDMUSI	Yanda's Music Pro Audio	11/09/2021	Supplies/Repairs		
			PSP INSTRUCTION SEC			-116.80	116.80
			SUP GENERAL SEC			-17.08	17.08
					Invoice Total:	-133.88	133.88
					Check Total:	-133.88	133.88
01 - GENERAL FUND						-177,184.79	177,184.79
Total of Computer Checks						-177,184.79	177,184.79

Fund Summary

Check Journal

Fiscal Year: 2022

Check Number	Date	Vendor ID	Vendor Name					Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	PO Date	Description		Payable	Accrued
Account Number			Account Description					Payment
01 - GENERAL FUND							-177,184.79	177,184.79
Payroll Summary								
Report Total:							-177,184.79	177,184.79

TELEPHONE:308-537-3684

SCHOOL DISTRICT 20
 1322 AVENUE I
 GOTHENBURG NE 69138

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PUBLIC FUNDS ACCOUNT 100101

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		LAST STATEMENT 09/30/21	378,794.91
MINIMUM BALANCE	350,416.46	6 CREDITS	1,229,975.92
AVG AVAILABLE BALANCE	475,222.92	92 DEBITS	1,258,354.37
AVERAGE BALANCE	475,222.92	THIS STATEMENT 10/29/21	350,416.46

- - - - - DEPOSITS - - - - -

REF #.....DATE.....AMOUNT	REF #.....DATE.....AMOUNT	REF #.....DATE.....AMOUNT
10/20 2,239.65	10/20 10,465.51	

- - - - - OTHER CREDITS - - - - -

DESCRIPTION	DATE	AMOUNT
General Fund xfer - bills	10/12	326,184.48
General Fund xfer - payroll	10/18	785,972.70
SCHOOL DISTRICT VENDOR PMT 00000292	10/20	2,024.73
SCHOOL DISTRICT VENDOR PMT 00000291	10/20	103,088.85

- - - - - CHECKS - - - - -

CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT
60546*10/27 623.50	60640 10/18 1,095.00	60656 10/19 360.00
60561*10/05 580.20	60641*10/14 17,514.27	60657 10/20 8,426.14
60571*10/04 3,330.90	60643 10/15 2,119.54	60658 10/22 340.80
60582*10/29 705.71	60644 10/25 237.30	60659 10/19 271.00
60608*10/01 21,321.03	60645 10/19 4,345.00	60660 10/20 1,264.50
60628*10/13 190.00	60646 10/19 259.49	60661 10/18 772.23
60631 10/20 219.18	60647 10/19 2,586.25	60662 10/19 1,916.00
60632 10/26 295.85	60648 10/18 8,289.88	60663 10/18 2,988.47
60633 10/13 146.14	60649 10/13 395.00	60664 10/19 933.80
60634 10/22 550.00	60650 10/19 2,057.73	60665 10/19 1,199.34
60635 10/21 43.32	60651 10/15 924.00	60666 10/18 1,250.25
60636 10/19 1,047.05	60652 10/14 20.00	60667 10/18 64.28
60637 10/18 19.87	60653 10/18 75.60	60668 10/21 720.00
60638 10/27 908.50	60654 10/18 332.10	60669 10/26 2,598.95
60639 10/19 147.60	60655 10/19 60.00	60670 10/18 122.95

* * * C O N T I N U E D * * *

TELEPHONE: 308-537-3684

SCHOOL DISTRICT 20

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PUBLIC FUNDS ACCOUNT 100101

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----- CHECKS -----								
CHECK #..	DATE.....	AMOUNT	CHECK #..	DATE.....	AMOUNT	CHECK #..	DATE.....	AMOUNT
60671*	10/19	2,338.00	60687	10/18	156.85	60702	10/22	136,693.72
60673	10/12	70.40	60688	10/27	62.97	60703	10/22	7,662.90
60674	10/25	12,970.89	60689*	10/21	243.45	60704*	10/20	5,468.98
60675	10/18	5,689.47	60691	10/19	1,705.00	60706	10/27	697.30
60676	10/18	289.62	60692	10/18	1,037.50	60707	10/26	1,668.61
60677	10/12	229.16	60693	10/19	1,908.83	60708	10/22	668.00
60678	10/18	96.16	60694	10/12	36.64	60709	10/25	3,942.00
60679	10/18	160.00	60695	10/19	31.35	60710	10/26	1,694.90
60680	10/18	250.00	60696	10/18	482.50	60711	10/27	18,946.23
60681	10/18	467.07	60697	10/15	7,050.30	60712*	10/25	5,017.22
60682	10/19	364.65	60698	10/25	135.75	60714	10/22	18.00
60683*	10/18	5,402.75	60699	10/19	403.70	60715	10/26	660.00
60685	10/18	873.90	60700	10/18	190,367.98	60716	10/25	100.00
60686	10/19	1,056.29	60701	10/26	5,912.75	60717	10/25	29.94

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

----- OTHER DEBITS -----			
DESCRIPTION		DATE	AMOUNT
RETIREMENT RETIREMENT DEBIT NE Public Employee Retirement		10/14	107,355.22
System 402-471-2053			
Nebraska Revenue Neb Epay NB1DORXXXXX4641		10/20	18,343.13
GOTH SCHOOLS DEBIT 1		10/20	108,846.12
IRS USATAXPYMT 220169363553943		10/20	120,680.81
GOTH SCHOOLS DEBIT 1		10/20	386,398.64

----- DAILY BALANCE -----					
DATE.....	BALANCE	DATE.....	BALANCE	DATE.....	BALANCE
10/01	357,473.88	10/15	543,696.59	10/25	385,191.73
10/04	354,142.98	10/18	1,109,384.86	10/26	372,360.67
10/05	353,562.78	10/19	1,086,393.78	10/27	351,122.17
10/12	679,411.06	10/20	554,565.02	10/29	350,416.46
10/13	678,679.92	10/21	553,558.25		
10/14	553,790.43	10/22	407,624.83		

SELECTED Data

Monthly Revenue Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Receipts	YTD Receipts	Revenue Balance	Percent Remaining
01	GENERAL FUND					
01-1-01100-000-000	Taxes Levied by School District	8,100,000.00	434,853.93	2,400,312.69	5,699,687.31	70.36
01-1-01115-000-000	Carline Taxes	0.00	0.00	0.00	0.00	0.00
01-1-01120-000-000	Public Power Dist. Sales Tax	0.00	0.00	0.00	0.00	0.00
01-1-01125-000-000	Motor Vehicle Taxes	450,000.00	31,913.32	62,947.68	387,052.32	86.01
01-1-01140-000-000	General-Interest Earned	0.00	0.00	0.00	0.00	0.00
01-1-01312-000-000	Tuition for Summer School	0.00	0.00	0.00	0.00	0.00
01-1-01323-000-000	Tuition From Other School/Within St	0.00	0.00	0.00	0.00	0.00
01-1-01370-000-000	Preschool Tuition	0.00	0.00	0.00	0.00	0.00
01-1-01510-000-000	Interest on Investments	20,000.00	613.01	986.31	19,013.69	95.06
01-1-01910-000-000	Rental of School Facilities	1,000.00	0.00	0.00	1,000.00	100.00
01-1-01911-000-000	Local License Fees	3,000.00	0.00	0.00	3,000.00	100.00
01-1-01921-000-000	Police Court Fines	0.00	0.00	0.00	0.00	0.00
01-1-01942-000-000	Textbook Fines	0.00	0.00	0.00	0.00	0.00
01-1-01990-000-000	Miscellaneous Local Revenue	1,000.00	6,495.00	6,495.00	-5,495.00	-549.50
01-1-02110-000-000	County Fines and Fees	70,000.00	3,222.76	20,417.61	49,582.39	70.83
01-1-02130-000-000	Other County Receipts	0.00	0.00	0.00	0.00	0.00
01-1-02410-281-001	HSA PRINC ELEM	0.00	0.00	0.00	0.00	0.00
01-1-02710-130-000	DNU*** Route Bus OT	0.00	0.00	0.00	0.00	0.00
01-1-03110-000-000	State Aid	823,400.00	82,340.00	164,680.00	658,720.00	80.00
01-1-03120-000-000	SPED (State School Age)	500,000.00	0.00	0.00	500,000.00	100.00
01-1-03125-000-000	SPED Transportation	0.00	0.00	0.00	0.00	0.00
01-1-03130-000-000	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
01-1-03131-000-000	Property Tax Credit	0.00	0.00	0.00	0.00	0.00

Monthly Revenue Report

SELECTED Data

Date Range: YTD thru 10/31/2021

Arranged by:
Account Number

Account	Description	Budget	October Receipts	YTD Receipts	Revenue Balance	Percent Remaining
01-1-03132-000-000	Personal Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01-1-03134-000-000	Personal Property Tax Credit RR & P	0.00	0.00	0.00	0.00	0.00
01-1-03180-000-000	Pro Rate Motor Vehicle	20,000.00	240.77	240.77	19,759.23	98.79
01-1-03400-000-000	State Apportionment	120,000.00	0.00	0.00	120,000.00	100.00
01-1-03500-000-000	Distance Education Incentive Paymen	0.00	0.00	0.00	0.00	0.00
01-1-03535-000-000	High Ability Learners	8,000.00	0.00	0.00	8,000.00	100.00
01-1-03540-000-000	State Early Childhood	0.00	0.00	0.00	0.00	0.00
01-1-04505-000-000	Title I A	140,000.00	0.00	0.00	140,000.00	100.00
01-1-04506-000-000	Title I A Accountability	10,000.00	0.00	0.00	10,000.00	100.00
01-1-04509-000	TITLE II-GMS PMTS	0.00	0.00	0.00	0.00	0.00
01-1-04509-000-000	Title II A Teacher Training Class S	10,000.00	0.00	0.00	10,000.00	100.00
01-1-04512-000-000	IDEA Part B BASE (611)	4,500.00	0.00	0.00	4,500.00	100.00
01-1-04516-000-000	IDEA Part B PRESCHOOL (619)	0.00	0.00	0.00	0.00	0.00
01-1-04518-000-000		0.00	0.00	0.00	0.00	0.00
01-1-04519-000-000	IDEA Enrollment Poverty (619)	167,256.00	0.00	0.00	167,256.00	100.00
01-1-04521-000-000		0.00	0.00	0.00	0.00	0.00
01-1-04525-000-000	Carl Perkins	1,000.00	0.00	300.00	700.00	70.00
01-1-04708-000-000	Medicaid in Public Schools	10,000.00	0.00	0.00	10,000.00	100.00
01-1-04709-000-000	Medicaid-MAAPS	10,000.00	0.00	0.00	10,000.00	100.00
01-1-04969-000-000	Title IV-A:Stud.Support & Enrichmen	0.00	0.00	0.00	0.00	0.00
01-1-04996-000-000		0.00	0.00	0.00	0.00	0.00
01-1-05200-000-000	Fund Transfers to Gen Fund from Fee	0.00	0.00	0.00	0.00	0.00
01-1-05301-000-000	Insurance Adjustments	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Revenue Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Receipts	YTD Receipts	Revenue Balance	Percent Remaining
01-1-05690-000-000	Other Non-Revenue Receipts	0.00	100.00	1,297.00	-1,297.00	0.00
01-1-06406-000-000	IDEA Part B	0.00	0.00	0.00	0.00	0.00
01-1-06408-000-000	IDEA	0.00	0.00	0.00	0.00	0.00
01-1-06969-000-000	Title IV	0.00	0.00	0.00	0.00	0.00
01-1-06996-000-000	CARES	0.00	0.00	0.00	0.00	0.00
01-1-06997-000-000	ESSER II	0.00	0.00	0.00	0.00	0.00
01-1-06998-000-000	ESSER III	0.00	0.00	0.00	0.00	0.00
01-8-03180-000-000	Pro-rata Motor Vehicle	0.00	0.00	0.00	0.00	0.00
01	FUND Totals:	10,469,156.00	559,778.79	2,657,677.06	7,811,478.94	74.61
	Report Totals:	10,469,156.00	559,778.79	2,657,677.06	7,811,478.94	74.61

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01	GENERAL FUND						
01-2-01100-111-001	SAL TCHR ELEM	1,250,000.00	106,154.50	212,189.00	0.00	1,037,811.00	83.02
01-2-01100-111-002	SAL TCHR SEC	1,700,000.00	143,195.50	286,331.00	0.00	1,413,669.00	83.15
01-2-01100-112-001	SAL PARA ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-112-002	SAL PARA SEC	0.00	385.00	835.00	0.00	-835.00	0.00
01-2-01100-122-001	SAL PARA SUBS ELEM	3,000.00	0.00	0.00	0.00	3,000.00	100.00
01-2-01100-122-002	SAL PARA SUBS SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-123-001	SAL SUBS ELEM	45,000.00	4,250.00	8,635.00	0.00	36,365.00	80.81
01-2-01100-123-002	SAL SUBS SEC	45,000.00	6,422.00	10,893.00	0.00	34,107.00	75.79
01-2-01100-211-001	HINS TCHRS ELEM	400,000.00	35,235.22	70,511.09	0.00	329,488.91	82.37
01-2-01100-211-002	HINS TCHRS SEC	400,000.00	34,893.39	69,302.92	0.00	330,697.08	82.67
01-2-01100-212-001	HINS PARA ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-212-002	HINS PARA SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-213-001	ELEM. DENTAL INS	0.00	79.54	117.90	0.00	-117.90	0.00
01-2-01100-213-002	SEC. DENTAL INS	0.00	101.26	205.57	0.00	-205.57	0.00
01-2-01100-221-001	FICA TCHRS ELEM	110,000.00	7,682.51	15,358.12	0.00	94,641.88	86.03
01-2-01100-221-002	FICA TCHRS SEC	125,000.00	10,546.29	23,572.24	0.00	101,427.76	81.14
01-2-01100-222-001	FICA PARA ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-222-002	FICA PARA SEC	0.00	29.45	63.88	0.00	-63.88	0.00
01-2-01100-223-001	FICA SUBS ELEM	3,000.00	323.82	658.69	0.00	2,341.31	78.04
01-2-01100-223-002	FICA SUBS SEC	3,000.00	490.58	832.12	0.00	2,167.88	72.26
01-2-01100-231-001	RET TCHRS ELEM	125,000.00	10,485.71	20,959.57	0.00	104,040.43	83.23
01-2-01100-231-002	RET TCHRS SEC	160,000.00	14,144.50	28,283.09	0.00	131,716.91	82.32
01-2-01100-232-001	RET PARA ELEM	0.00	0.00	0.00	0.00	0.00	0.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01100-232-002	RET PAR SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-233-001	SUB RET	0.00	56.80	128.42	0.00	-128.42	0.00
01-2-01100-233-002	RET OTHER	0.00	38.23	75.86	0.00	-75.86	0.00
01-2-01100-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-281-000	HSA ELEM TEACH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-281-001	HSA TCHR ELEM	40,000.00	0.00	0.00	0.00	40,000.00	100.00
01-2-01100-281-002	HSA TCHR SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-291-000	Teachers/Professional Staff	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-320-000	PSP INSTRUCTION DIST	35,000.00	1,170.00	2,757.50	0.00	32,242.50	92.12
01-2-01100-320-001	PSP INSTRUCTION ELEM	22,000.00	600.00	1,105.00	0.00	20,895.00	94.97
01-2-01100-320-002	PSP INSTRUCTION SEC	50,000.00	1,770.09	3,336.02	0.00	46,663.98	93.32
01-2-01100-431-001	PSF EQUIP REPAIR ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-431-002	PSF EQUIP REPAIR SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-432-002	EQUIP REPAIR SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-580-001	PSO TRAVEL ELEM	600.00	0.00	0.00	0.00	600.00	100.00
01-2-01100-580-002	PSO TRAVEL SEC	3,000.00	0.00	475.00	0.00	2,525.00	84.16
01-2-01100-610-000	SUP GENERAL DIST	7,500.00	0.00	1,433.58	0.00	6,066.42	80.88
01-2-01100-610-001	SUP GENERAL ELEM	85,000.00	1,337.27	7,224.55	0.00	77,775.45	91.50
01-2-01100-610-002	SUP GENERAL SEC	75,000.00	5,585.22	20,947.35	0.00	54,052.65	72.07
01-2-01100-640-001	SUP TEXTBOOKS ELEM	80,000.00	1,741.72	10,419.66	0.00	69,580.34	86.97
01-2-01100-640-002	SUP TEXTBOOKS SEC	32,000.00	0.00	0.00	0.00	32,000.00	100.00
01-2-01100-650-001	SUP COMPUTER HARDWARE ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-650-002	SUP COMPUTER HARDWARE SEC	85,000.00	960.98	2,549.22	0.00	82,450.78	97.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01100-739-000	CAP EQUIP / FURN DIST	10,000.00	0.00	0.00	0.00	10,000.00	100.00
01-2-01100-739-001	CAP EQUIP / FURN ELEM	15,000.00	21,022.71	25,235.72	0.00	-10,235.72	-68.23
01-2-01100-739-002	CAP EQUIP / FURN SEC	5,000.00	1,750.00	1,750.00	0.00	3,250.00	65.00
01-2-01100-810-002	DUES TCHRS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-890-000	PSO OTHER DIST	5,000.00	0.00	0.00	0.00	5,000.00	100.00
01-2-01100-890-001	PSO OTHER ELEM	0.00	55.00	55.00	0.00	-55.00	0.00
01-2-01100-890-002	PSO OTHER SEC	10,000.00	100.00	100.00	0.00	9,900.00	99.00
01-2-01115-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01125-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01150-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-111-001	SAL TCHR Poverty	250,000.00	17,680.00	35,360.00	0.00	214,640.00	85.85
01-2-01160-112-001	SAL PARA Poverty	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-123-001	SAL SUBS Poverty	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-211-001	HINS TCHRS Poverty	75,000.00	5,579.16	11,158.32	0.00	63,841.68	85.12
01-2-01160-212-001	HINS PARA Poverty	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-221-001	FICA TCHRS Poverty	19,000.00	1,281.65	2,563.30	0.00	16,436.70	86.50
01-2-01160-222-001	FICA PARA Poverty	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-223-001	FICA SUBS Poverty	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-231-001	RET TCHRS Poverty	26,000.00	1,746.40	3,492.80	0.00	22,507.20	86.56
01-2-01160-232-001	RET PARA Poverty	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-237-000	Increase Retire Cont	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-281-001	HSAReg	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-529-001	PSO POVERTY OTHER ELEM	0.00	0.00	0.00	0.00	0.00	0.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01160-580-001	PSO POVERTY TRAVEL ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-610-001	SUP POVERTY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-650-001	SUP POVERTY HARDWARE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-730-001	CAP POVERTY EQUIP ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01190-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01190-610-000	SUP PRESCH MATCHING	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01190-730-006	CAP PRESCH EQUIP MATCH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01195-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-110-000	SAL CLER SPED	20,000.00	1,617.00	3,577.00	0.00	16,423.00	82.11
01-2-01200-111-000	SAL ADMIN SPED DIR	85,000.00	7,092.00	14,184.00	0.00	70,816.00	83.31
01-2-01200-111-001	SAL TCHR SPED ELEM	145,000.00	12,381.00	24,762.00	0.00	120,238.00	82.92
01-2-01200-111-002	SAL TCHR SPED SEC	175,000.00	14,836.00	29,672.00	0.00	145,328.00	83.04
01-2-01200-112-001	SAL PARA SPED ELEM	175,000.00	19,165.73	39,673.47	0.00	135,326.53	77.32
01-2-01200-112-002	SAL PARA SPED SEC	48,000.00	4,514.04	9,899.97	0.00	38,100.03	79.37
01-2-01200-122-001	SAL PARA SUB SPED ELEM	25,000.00	2,098.25	3,896.75	0.00	21,103.25	84.41
01-2-01200-122-002	SAL PARA SUB SPED SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-123-001	SAL SUBS SPED ELEM	3,500.00	660.00	1,410.00	0.00	2,090.00	59.71
01-2-01200-123-002	SAL SUBS SPED SEC	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01200-130-001	Para O.T.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-210-000	HINS CLER SPED	7,000.00	543.88	1,052.80	0.00	5,947.20	84.96
01-2-01200-211-000	HINS ADMIN SPED DIR	23,000.00	1,918.22	3,836.44	0.00	19,163.56	83.31
01-2-01200-211-001	HINS TCHRS SPED ELEM	34,000.00	2,575.59	5,151.18	0.00	28,848.82	84.84
01-2-01200-211-002	HINS TCHRS SPED	45,000.00	3,251.54	6,503.08	0.00	38,496.92	85.54

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01200-212-001	HINS PARA SPED ELEM	85,000.00	9,345.34	17,991.34	0.00	67,008.66	78.83
01-2-01200-212-002	HINS PARA SPED SEC	17,000.00	1,398.68	2,797.36	0.00	14,202.64	83.54
01-2-01200-220-000	FICA CLER SPED	1,400.00	111.39	249.81	0.00	1,150.19	82.15
01-2-01200-221-000	FICA ADMIN SPED DIR	6,500.00	538.42	1,076.84	0.00	5,423.16	83.43
01-2-01200-221-001	FICA TCHRS SPED ELEM	11,000.00	922.52	1,845.04	0.00	9,154.96	83.22
01-2-01200-221-002	FICA TCHRS SPED SEC	13,000.00	1,112.39	2,224.78	0.00	10,775.22	82.88
01-2-01200-222-001	FICA PARA SPED ELEM	15,000.00	1,489.34	3,046.93	0.00	11,953.07	79.68
01-2-01200-222-002	FICA PARA SPED SEC	3,000.00	320.35	671.80	0.00	2,328.20	77.60
01-2-01200-223-001	FICA SUBS SPED ELEM	0.00	50.49	107.87	0.00	-107.87	0.00
01-2-01200-223-002	FICA SUBS SPED SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-230-000	RET CLER SPED	2,000.00	159.72	353.33	0.00	1,646.67	82.33
01-2-01200-231-000	RET ADMIN SPED DIR	8,500.00	700.53	1,401.06	0.00	7,098.94	83.51
01-2-01200-231-001	RET TCHRS SPED ELEM	15,000.00	1,222.98	2,445.96	0.00	12,554.04	83.69
01-2-01200-231-002	RET TCHRS SPED SEC	17,500.00	1,465.46	2,930.92	0.00	14,569.08	83.25
01-2-01200-232-001	RET PARA SPED ELEM	18,000.00	1,893.16	3,927.02	0.00	14,072.98	78.18
01-2-01200-232-002	RET PARA SPED SEC	5,000.00	445.89	977.90	0.00	4,022.10	80.44
01-2-01200-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-280-000	HSA CLER SPED	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-281-001	HSA TCHR SPED ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-281-002	HSA TCHR SPED SEC	3,500.00	0.00	0.00	0.00	3,500.00	100.00
01-2-01200-282-001	HSA PARA SPED ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-282-002	HSA PARA SPED SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-320-000	PSP SPED CONTRACTED	7,500.00	1,042.54	2,085.08	0.00	5,414.92	72.19

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01-2-01200-320-001	PSP SPED CONTRACTED ELEM	4,500.00	60.00	225.00	0.00	4,275.00	95.00
01-2-01200-320-002	PSP SPED CONTRACTED SEC	2,200.00	0.00	0.00	0.00	2,200.00	100.00
01-2-01200-330-000	PSP SPED INSERVICE DIST	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-330-001	PSP SPED INSERVICE ELEM	700.00	0.00	0.00	0.00	700.00	100.00
01-2-01200-330-002	PSP SPED INSERVICE SEC	2,800.00	0.00	0.00	0.00	2,800.00	100.00
01-2-01200-562-001	PSO SPED TUITION SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-562-002	PSO SPED TUITION -SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-580-000	PSO SPED TRAVEL DIST	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-580-001	PSO SPED TRAVEL ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-580-002	PSO SPED TRAVEL SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-610-001	SUP SPED ELEM	7,300.00	379.91	1,717.60	0.00	5,582.40	76.47
01-2-01200-610-002	SUP SPED SEC	5,300.00	12.69	12.69	0.00	5,287.31	99.76
01-2-01200-640-001	SUP SPED TEXTBOOKS ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-640-002	SUP SPED TEXTBOOKS SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-739-001	CAP SPED FURN/EQUIP ELEM	0.00	0.00	719.65	0.00	-719.65	0.00
01-2-01200-739-002	CAP SPED FURN/EQUIP SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-890-000	PSO SPED OTHER DIST	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01200-890-001	PSO SPED OTHER ELEM	500.00	570.00	570.00	0.00	-70.00	-14.00
01-2-01200-890-002	PSO SPED OTHER SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01291-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01292-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01295-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-151-001	SAL STIP TCHR SUM ELEM	14,500.00	0.00	0.00	0.00	14,500.00	100.00

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01-2-01300-151-002	SAL STIP TCHR SUM SEC	4,700.00	0.00	0.00	0.00	4,700.00	100.00
01-2-01300-152-001	SAL PARA SUM ELEM	2,800.00	0.00	0.00	0.00	2,800.00	100.00
01-2-01300-211-001	HINS Summer Stipend Elem	1,400.00	0.00	0.00	0.00	1,400.00	100.00
01-2-01300-211-002	HINS Summer Stipend H.S.	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01300-212-001	HINS Summer Stipend Elem Para	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-221-001	FICA TCHRS SUM ELEM	1,200.00	0.00	0.00	0.00	1,200.00	100.00
01-2-01300-221-002	FICA TCHRS SUM SEC	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01300-222-001	FICA PARA SUM ELEM	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01300-229-001	FICM Summer Stipend Elem	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-229-002	FICA Summer Stipend H.S.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-231-001	RET TCHRS SUM ELEM	1,000.00	0.00	0.00	0.00	1,000.00	100.00
01-2-01300-231-002	RET TCHRS SUM SEC	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01300-232-001	RET PARA SUM ELEM	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01300-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-239-001	Retire.Summer Stipend Elem	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-239-002	Retire.Summer Stipend H.S.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-640-002	Driver Education	200.00	0.00	0.00	0.00	200.00	100.00
01-2-01300-890-002	PSO DRIVER ED OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01390-151-002	SAL ADDT DRIV ED	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01390-221-002	FICA ADDT DRIV ED	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01390-231-002	RET ADDT DRIV ED	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01390-610-002	SUP DRIVER ED	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01390-626-002	SUP DRIVER ED GAS/OIL	0.00	0.00	0.00	0.00	0.00	0.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01390-640-002	SUP DRIVER ED TEXTBOOKS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01400-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02110-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-111-001	SAL TCHR GUIDANCE ELEM	97,000.00	10,033.00	20,066.00	0.00	76,934.00	79.31
01-2-02120-111-002	SAL TCHR GUIDANCE SEC	145,000.00	11,990.00	23,980.00	0.00	121,020.00	83.46
01-2-02120-211-001	HINS TCHR GUIDANCE ELEM	20,000.00	2,617.56	5,205.58	0.00	14,794.42	73.97
01-2-02120-211-002	HINS TCHR GUIDANCE SEC	35,000.00	2,697.16	5,394.32	0.00	29,605.68	84.58
01-2-02120-221-001	FICA TCHR GUIDANCE ELEM	7,500.00	748.12	1,496.24	0.00	6,003.76	80.05
01-2-02120-221-002	FICA TCHR GUIDANCE SEC	12,000.00	878.85	1,757.70	0.00	10,242.30	85.35
01-2-02120-231-001	RET TCHR GUIDANCE ELEM	10,000.00	991.04	1,982.08	0.00	8,017.92	80.17
01-2-02120-231-002	RET TCHR GUIDANCE SEC	14,000.00	1,184.35	2,368.70	0.00	11,631.30	83.08
01-2-02120-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-320-001	PSP GUIDANCE ELEM	500.00	0.00	0.00	0.00	500.00	100.00
01-2-02120-320-002	PSP GUIDANCE SEC	2,000.00	0.00	0.00	0.00	2,000.00	100.00
01-2-02120-529-001	PSO GUIDANCE OTHER ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-529-002	PSO GUIDANCE OTHER SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-580-001	PSO GUIDANCE TRAVEL ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-580-002	PSO GUIDANCE TRAVEL SEC	0.00	458.76	458.76	0.00	-458.76	0.00
01-2-02120-610-001	SUP GUIDANCE ELEM	750.00	532.17	532.17	0.00	217.83	29.04
01-2-02120-610-002	SUP GUIDANCE SEC	0.00	142.40	142.40	0.00	-142.40	0.00
01-2-02120-730-001	CAP GUIDANCE EQUIP ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-730-002	CAP GUIDANCE EQUIP SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-739-001	CAP Guidance Elem.	0.00	0.00	0.00	0.00	0.00	0.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02120-739-002	CAP Guidance Sec.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02130-116-000	SAL PROF NURSE	80,000.00	3,696.00	7,392.00	0.00	72,608.00	90.76
01-2-02130-126-000	SAL SUB NURSE	0.00	900.00	900.00	0.00	-900.00	0.00
01-2-02130-216-000	HINS PROF NURSE	27,000.00	1,623.06	3,246.12	0.00	23,753.88	87.97
01-2-02130-226-000	FICA PROF NURSE	6,000.00	346.04	623.23	0.00	5,376.77	89.61
01-2-02130-236-000	RET PROF NURSE	8,000.00	365.08	730.16	0.00	7,269.84	90.87
01-2-02130-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02130-281-000	HSA NURSE	3,500.00	0.00	0.00	0.00	3,500.00	100.00
01-2-02130-580-000	PSO NURSE TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02130-610-000	SUP NURSE	6,500.00	45.03	105.03	0.00	6,394.97	98.38
01-2-02130-739-000	CAP NURSE EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02130-890-000	PSO NURSE OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02140-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02141-111-000	SAL TCHR SPED PSYCH	60,000.00	5,039.00	10,078.00	0.00	49,922.00	83.20
01-2-02141-211-000	HINS TCHR SPED PSYCH	18,000.00	1,528.71	3,057.42	0.00	14,942.58	83.01
01-2-02141-221-000	FICA TCHR SPED PSYCH	4,500.00	377.56	755.12	0.00	3,744.88	83.21
01-2-02141-231-000	RET TCHR SPED PSYCH	5,800.00	497.74	995.48	0.00	4,804.52	82.83
01-2-02141-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02141-281-000	HSA -PSYCH	3,500.00	0.00	0.00	0.00	3,500.00	100.00
01-2-02141-320-000	PSP PSYCH DIAGNOSTICS	0.00	5,288.00	5,288.00	0.00	-5,288.00	0.00
01-2-02141-340-000	PSP PSYCH SUPERVISON	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02141-580-000	PSO PSYCH TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02141-610-000	SUP PSYCH	3,000.00	35.00	301.15	0.00	2,698.85	89.96

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02141-739-000	CAP PSYCH EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02142-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02143-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02150-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02151-111-000	SAL TCHR SPED SPEECH	64,000.00	5,816.00	11,632.00	0.00	52,368.00	81.82
01-2-02151-123-000	SAL SUBS SPED SPEECH	800.00	0.00	0.00	0.00	800.00	100.00
01-2-02151-211-000	HINS TCHR SPED SPEECH	13,000.00	1,075.04	2,150.08	0.00	10,849.92	83.46
01-2-02151-221-000	FICA TCHR SPED SPEECH	5,000.00	429.20	858.40	0.00	4,141.60	82.83
01-2-02151-223-000	FICA SUBS SPED SPEECH	100.00	0.00	0.00	0.00	100.00	100.00
01-2-02151-231-000	RET TCHR SPED SPEECH	6,700.00	574.49	1,148.98	0.00	5,551.02	82.85
01-2-02151-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02151-281-000	HSA SPED SPEECH DIST	2,300.00	0.00	0.00	0.00	2,300.00	100.00
01-2-02151-340-000	PSP SPED SPEECH/AUD DIST	8,500.00	341.28	3,590.47	0.00	4,909.53	57.75
01-2-02151-580-000	PSO PS TRAVEL	500.00	0.00	165.20	0.00	334.80	66.96
01-2-02151-610-000	SUP SPEECH	2,000.00	326.24	326.24	0.00	1,673.76	83.68
01-2-02151-730-000	CAP SPEECH FURN/EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02152-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02152-340-000	PSP SPED SPEECH/AUD 3-5	5,000.00	42.66	1,596.31	0.00	3,403.69	68.07
01-2-02153-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02153-340-000	PSP SPED SPEECH/AUD 0-2	1,000.00	42.66	123.67	0.00	876.33	87.63
01-2-02160-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02161-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02161-340-000	PSP SPED SCHOOLAGE OT	15,000.00	0.00	2,883.50	0.00	12,116.50	80.77

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02162-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02162-340-000	PSP SPED OT 3-5	5,700.00	967.75	2,429.25	0.00	3,270.75	57.38
01-2-02163-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02163-340-000	PSP PRESCH OT 0-2	2,500.00	0.00	0.00	0.00	2,500.00	100.00
01-2-02170-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02171-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02171-340-000	PSP SPED PT SCHOOLAGE	6,800.00	3,617.32	4,892.30	0.00	1,907.70	28.05
01-2-02172-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02172-340-000	PSP SPED PT 3-5	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02173-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02173-340-000	PSP SPED PT 0-2	3,000.00	226.14	859.99	0.00	2,140.01	71.33
01-2-02180-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02181-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02181-340-000	PSP SPED VISION SCHOOLAGE	4,000.00	363.62	706.89	0.00	3,293.11	82.32
01-2-02182-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02182-340-000	PSP SPED VISION 3-5	500.00	0.00	0.00	0.00	500.00	100.00
01-2-02183-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02183-340-000	PSP SPED VISION 0-2	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02190-111-002	SAL ADMIN ACT DIR	98,600.00	8,358.00	16,716.00	0.00	81,884.00	83.04
01-2-02190-123-002	SAL SUBS ACTIVITIES	9,500.00	1,530.00	1,950.00	0.00	7,550.00	79.47
01-2-02190-150-002	SAL NONCERT COACH	49,000.00	9,083.50	15,927.50	0.00	33,072.50	67.49
01-2-02190-151-002	SAL TCHR COACH	260,000.00	21,210.75	42,421.50	0.00	217,578.50	83.68
01-2-02190-211-002	HINS TCHR COACH /AD	58,000.00	4,682.91	9,365.06	0.00	48,634.94	83.85

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02190-220-002	FICA NONCERT COACH	3,800.00	693.81	1,216.59	0.00	2,583.41	67.98
01-2-02190-221-002	FICA TCHR COACH /AD	27,000.00	2,198.95	4,398.23	0.00	22,601.77	83.71
01-2-02190-223-002	FICA SUBS ACTIVITIES	750.00	117.05	149.18	0.00	600.82	80.10
01-2-02190-230-002	RET NONCERT COACH	0.00	213.06	426.13	0.00	-426.13	0.00
01-2-02190-231-002	RET TCHR COACH /AD	34,000.00	2,768.30	5,536.60	0.00	28,463.40	83.71
01-2-02190-233-002	ACTIVITY SUB RETIRE	0.00	53.35	59.27	0.00	-59.27	0.00
01-2-02190-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02190-320-002	PSP ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02190-580-002	PSO TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02190-610-002	SUP ACTIVITIES	3,000.00	0.00	0.00	0.00	3,000.00	100.00
01-2-02190-730-002	CAP ACTIVITIES EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02210-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02211-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02212-111-000	SAL ADMIN T & L	88,000.00	7,423.00	14,846.00	0.00	73,154.00	83.12
01-2-02212-211-000	HINS ADMIN T & L	19,000.00	1,630.48	3,260.96	0.00	15,739.04	82.83
01-2-02212-221-000	FICA ADMIN T & L	6,500.00	540.83	1,081.66	0.00	5,418.34	83.35
01-2-02212-231-000	RET ADMIN T & L	85,000.00	733.23	1,466.46	0.00	83,533.54	98.27
01-2-02212-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02212-320-000	PSP T & L	2,000.00	69.99	411.86	0.00	1,588.14	79.40
01-2-02212-330-000	PSP PROF DEV DIST	175.00	0.00	0.00	0.00	175.00	100.00
01-2-02212-330-001	PSP PROF DEV ELEM	4,000.00	75.00	195.00	0.00	3,805.00	95.12
01-2-02212-330-002	PSP PROF DEV SEC	0.00	0.00	120.00	0.00	-120.00	0.00
01-2-02212-580-000	PSO T & L TRAVEL	0.00	355.20	355.20	0.00	-355.20	0.00

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01-2-02212-610-000	SUP T & L	1,500.00	550.82	696.96	0.00	803.04	53.53
01-2-02212-739-000	CAP T & L EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02212-890-000	PSO T & L OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02213-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02214-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02219-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-111-001	SAL TCHR LIBRARY ELEM	26,000.00	2,115.00	4,230.00	0.00	21,770.00	83.73
01-2-02220-111-002	SAL TCHR LIBRARY SEC	73,000.00	6,131.00	12,262.00	0.00	60,738.00	83.20
01-2-02220-112-001	SAL PARA LIBRARY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-112-002	SAL PARA LIBRARY SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-123-001	SAL SUB LIBRARY ELEM	500.00	0.00	0.00	0.00	500.00	100.00
01-2-02220-123-002	SAL SUB LIBRARY SEC	1,200.00	0.00	0.00	0.00	1,200.00	100.00
01-2-02220-211-001	HINS TCHR LIBRARY ELEM	190.00	14.77	29.54	0.00	160.46	84.45
01-2-02220-211-002	HINS TCHR LIBRARY SEC	17,000.00	1,378.25	2,756.50	0.00	14,243.50	83.78
01-2-02220-212-001	HINS PARA LIBRARY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-212-002	HINS PARA LIBRARY SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-221-001	FICA TCHR LIBRARY ELEM	2,000.00	158.52	317.04	0.00	1,682.96	84.14
01-2-02220-221-002	FICA TCHR LIBRARY SEC	5,200.00	443.94	887.88	0.00	4,312.12	82.92
01-2-02220-222-001	FICA PARA LIBRARY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-222-002	FICA PARA LIBRARY SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-223-001	FICA SUB LIBRARY ELEM	25.00	0.00	0.00	0.00	25.00	100.00
01-2-02220-223-002	FICA SUB LIBRARY SEC	100.00	0.00	0.00	0.00	100.00	100.00
01-2-02220-231-001	RET TCHR LIBRARY ELEM	2,500.00	208.92	417.84	0.00	2,082.16	83.28

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02220-231-002	RET TCHR LIBRARY SEC	7,100.00	605.61	1,211.22	0.00	5,888.78	82.94
01-2-02220-232-001	RET PARA LIBRARY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-232-002	RET PARA LIBRARY SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-281-002	HSA TCHR LIBRARY SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-320-001	PSP LIBRARY ELEM	2,000.00	0.00	0.00	0.00	2,000.00	100.00
01-2-02220-320-002	PSP LIBRARY SEC	2,500.00	99.00	1,023.00	0.00	1,477.00	59.08
01-2-02220-580-001	PSO LIBRARY TRAVEL ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-580-002	PSO LIBRARY TRAVEL SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-610-001	SUP LIBRARY ELEM	3,200.00	0.00	0.00	0.00	3,200.00	100.00
01-2-02220-610-002	SUP LIBRARY SEC	2,300.00	140.96	272.88	0.00	2,027.12	88.13
01-2-02220-640-001	SUP LIBRARY BOOKS/PERS ELEM	6,000.00	0.00	0.00	0.00	6,000.00	100.00
01-2-02220-640-002	SUP LIBRARY BOOKS/PERS SEC	4,500.00	1,326.84	1,507.75	0.00	2,992.25	66.49
01-2-02220-730-001	CAP LIBRARY EQUIP ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-730-002	CAP LIBRARY EQUIP SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-739-002	Library Equip	4,500.00	0.00	0.00	0.00	4,500.00	100.00
01-2-02220-890-001	PSO LIBRARY OTHER ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-890-002	PSO LIBRARY OTHER SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02223-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02224-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02230-111-000	SAL ADMIN TECH DIR	76,500.00	6,400.00	12,800.00	0.00	63,700.00	83.26
01-2-02230-114-000	SAL PARA TECH AID	28,500.00	2,072.35	5,792.08	0.00	22,707.92	79.67
01-2-02230-130-000	Para Tech OT	0.00	0.00	0.00	0.00	0.00	0.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02230-134-000	SAL PARA Tech OT	0.00	0.00	14.33	0.00	-14.33	0.00
01-2-02230-211-000	HINS ADMIN TECH DIR	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02230-214-000	HINS PARA TECH AID	8,200.00	699.34	1,398.68	0.00	6,801.32	82.94
01-2-02230-221-000	FICA ADMIN TECH DIR	5,800.00	486.54	973.08	0.00	4,826.92	83.22
01-2-02230-224-000	FICA PARA TECH AID	2,000.00	142.96	413.04	0.00	1,586.96	79.34
01-2-02230-231-000	RET ADMIN TECH DIR	7,500.00	632.18	1,264.36	0.00	6,235.64	83.14
01-2-02230-234-000	RET PARA TECH AID	2,800.00	204.70	573.54	0.00	2,226.46	79.51
01-2-02230-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02230-734-000	CARES-Technology	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02240-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02290-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02310-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02310-271-000	PSO Alicap WORK COMP OTHERS	400.00	0.00	0.00	0.00	400.00	100.00
01-2-02310-315-000	PSP AUDIT	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02310-317-000	PSP LEGAL SERVICES	0.00	0.00	2,338.00	0.00	-2,338.00	0.00
01-2-02310-520-000	PSO Alicap LIABILITY INS	57,000.00	1,250.00	1,250.00	0.00	55,750.00	97.80
01-2-02310-520-000	PSO Alicap PROPERTY INS	75,000.00	0.00	0.00	0.00	75,000.00	100.00
01-2-02310-580-000	PSO BOE TRAVEL	2,000.00	0.00	0.00	0.00	2,000.00	100.00
01-2-02310-810-000	DUES BOE	9,000.00	1,992.00	1,992.00	0.00	7,008.00	77.86
01-2-02310-890-000	PSO BOE OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02320-105-000	SAL ADMIN SUPT	180,000.00	14,667.00	29,334.00	0.00	150,666.00	83.70
01-2-02320-110-000	SAL CLER SUPT	22,000.00	1,721.69	3,681.69	0.00	18,318.31	83.26
01-2-02320-130-000	OT ClarSAL	3,400.00	382.20	1,146.60	0.00	2,253.40	66.27

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02320-210-000	HINS CLER SUPT	7,600.00	672.43	1,379.82	0.00	6,220.18	81.84
01-2-02320-215-000	HINS ADMIN SUPT	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02320-220-000	FICA CLER SUPT	1,700.00	145.74	338.15	0.00	1,361.85	80.10
01-2-02320-225-000	FICA ADMIN SUPT	13,000.00	959.83	2,081.85	0.00	10,918.15	83.98
01-2-02320-230-000	RET CLER SUPT	2,400.00	197.48	466.59	0.00	1,933.41	80.55
01-2-02320-235-000	RET ADMIN SUPT	17,500.00	1,448.78	2,897.56	0.00	14,602.44	83.44
01-2-02320-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02320-280-000	HSA CLER SUPT	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02320-580-000	PSO EXEC ADMIN TRAVEL	500.00	0.00	70.40	0.00	429.60	85.92
01-2-02320-610-000	SUP EXEC ADMIN	16,500.00	776.41	2,899.40	0.00	13,600.60	82.42
01-2-02320-739-000	CAP EXEC ADMIN EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02320-810-000	DUES EXEC ADMIN	3,500.00	1,512.00	1,512.00	0.00	1,988.00	56.80
01-2-02320-890-000	PSO EXEC ADMIN OTHER	5,000.00	0.00	0.00	0.00	5,000.00	100.00
01-2-02330-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02330-317-000	PSP LEGAL SERVICES	15,000.00	2,278.00	2,278.00	0.00	12,722.00	84.81
01-2-02410-110-001	SAL CLER PRINC ELEM	22,000.00	2,204.10	5,308.80	0.00	16,691.20	75.86
01-2-02410-110-002	SAL CLER PRINC SEC	22,700.00	2,356.20	5,409.25	0.00	17,290.75	76.17
01-2-02410-111-001	SAL ADMIN PRINC ELEM	95,000.00	7,958.00	15,916.00	0.00	79,084.00	83.24
01-2-02410-111-002	SAL ADMIN PRINC SEC	115,000.00	9,575.00	19,150.00	0.00	95,850.00	83.34
01-2-02410-120-001	SAL CLER SUB PRINC ELEM	500.00	0.00	0.00	0.00	500.00	100.00
01-2-02410-120-002	SAL CLER SUB PRINC SEC	1,000.00	0.00	0.00	0.00	1,000.00	100.00
01-2-02410-130-001	OT Clerical	0.00	0.00	115.50	0.00	-115.50	0.00
01-2-02410-130-002	Sec. CLAR OT	0.00	0.00	421.58	0.00	-421.58	0.00

SELECTED Data

Monthly Expense Report

Date Range: YTD thru 10/31/2021

Arranged by:
Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02410-210-001	HINS CLER PRINC ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-210-002	HINS CLER PRINC SEC	8,200.00	699.34	1,398.68	0.00	6,801.32	82.94
01-2-02410-211-001	HINS ADMIN PRINC ELEM	19,000.00	1,623.06	3,246.12	0.00	15,753.88	82.91
01-2-02410-211-002	HINS ADMIN PRINC SEC	19,000.00	1,623.06	3,246.12	0.00	15,753.88	82.91
01-2-02410-220-001	FICA CLER PRINC ELEM	1,700.00	168.61	414.95	0.00	1,285.05	75.59
01-2-02410-220-002	FICA CLER PRINC SEC	1,700.00	174.23	433.73	0.00	1,266.27	74.48
01-2-02410-221-001	FICA ADMIN PRINC ELEM	7,000.00	579.97	1,159.94	0.00	5,840.06	83.42
01-2-02410-221-002	FICA ADMIN PRINC SEC	8,400.00	706.79	1,413.58	0.00	6,986.42	83.17
01-2-02410-230-001	RET CLER PRINC ELEM	2,300.00	217.72	535.80	0.00	1,764.20	76.70
01-2-02410-230-002	RET CLER PRINC RET	2,300.00	232.74	575.95	0.00	1,724.05	74.95
01-2-02410-231-001	RET ADMIN PRINC ELEM	9,400.00	786.08	1,572.16	0.00	7,827.84	83.27
01-2-02410-231-002	RET ADMIN PRINC SEC	12,000.00	945.80	1,891.60	0.00	10,108.40	84.23
01-2-02410-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-281-001	HSA PRINC Elem	3,500.00	0.00	0.00	0.00	3,500.00	100.00
01-2-02410-281-002	HSA PRINC SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-320-001	PSP PRINCIPAL ELEM	500.00	0.00	0.00	0.00	500.00	100.00
01-2-02410-320-002	PSP PRINCIPAL SEC	3,000.00	0.00	0.00	0.00	3,000.00	100.00
01-2-02410-580-001	PSO PRINCIPAL TRAVEL ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-580-002	PSO PRINCIPAL TRAVEL SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-610-001	SUP PRINCIPAL ELEM	1,000.00	173.68	373.68	0.00	626.32	62.63
01-2-02410-610-002	SUP PRINCIPAL SEC	500.00	15.00	545.51	0.00	-45.51	-9.10
01-2-02410-730-001	CAP PRINCIPAL FURN ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-730-002	CAP PRINCIPAL FURN SEC	0.00	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02410-810-001	DUES PRINCIPAL ELEM	800.00	0.00	0.00	0.00	800.00	100.00
01-2-02410-810-002	DUES PRINCIPAL SEC	1,500.00	180.00	200.88	0.00	1,299.12	86.60
01-2-02410-890-001	PSO PRINCIPAL OTHER ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-890-002	PSO PRINCIPAL OTHER SEC	0.00	18.00	18.00	0.00	-18.00	0.00
01-2-02490-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02510-116-000	SAL PROF BUSINESS MNGR	60,000.00	5,167.00	10,334.00	0.00	49,666.00	82.77
01-2-02510-216-000	HINS PROF BUSINESS MNGR	18,000.00	1,468.58	2,937.16	0.00	15,062.84	83.68
01-2-02510-226-000	FICA PROF BUSINESS MNGR	4,500.00	381.67	763.34	0.00	3,736.66	83.03
01-2-02510-236-000	RET PROF BUSINESS MNGR	6,000.00	510.39	1,020.78	0.00	4,979.22	82.98
01-2-02510-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02510-315-000	PSP AUDIT	7,100.00	0.00	0.00	0.00	7,100.00	100.00
01-2-02510-320-000	PSP BUSINESS	6,700.00	20.90	52.25	0.00	6,647.75	99.22
01-2-02510-340-000	PSP BUSINESS FLEX PAY	1,800.00	100.00	350.00	0.00	1,450.00	80.55
01-2-02510-351-000	PSP BUSINESS DATA PROCESS	1,000.00	77.40	153.00	0.00	847.00	84.70
01-2-02510-382-000	PSP BUSINESS TELECOMMUNIC	16,000.00	3,818.24	4,736.03	0.00	11,263.97	70.39
01-2-02510-440-000	PSF COPIER/LEASE	36,000.00	5,350.41	12,920.64	0.00	23,079.36	64.10
01-2-02510-531-000	PSO BUSINESS POSTAGE	9,500.00	18.08	1,244.82	0.00	8,255.18	86.89
01-2-02510-540-000	PSO BUSINESS ADVRT PRNTNG	3,000.00	470.94	1,337.38	0.00	1,662.62	55.42
01-2-02510-610-000	SUP BUSINESS	600.00	0.00	0.00	0.00	600.00	100.00
01-2-02510-730-000	CAP BUSINESS EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02510-739-000	CAP Business Equip	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02510-890-000	PSO BUSINESS OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02515-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02520-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02530-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02540-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02560-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02570-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02580-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02590-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02610-110-000	SAL NONCRT CUST	195,000.00	17,169.05	35,991.51	0.00	159,008.49	81.54
01-2-02610-120-000	SAL NONCRT CUST SUMMER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02610-130-000	SAL OT NONCRT CUST	45,000.00	3,560.20	8,098.67	0.00	36,901.33	82.00
01-2-02610-210-000	HINS NONCRT CUST	75,000.00	6,966.74	13,933.48	0.00	61,066.52	81.42
01-2-02610-220-000	FICA NONCRT CUST	18,500.00	1,558.74	3,317.74	0.00	15,182.26	82.06
01-2-02610-230-000	RET NONCRT CUST	24,000.00	1,904.61	4,093.25	0.00	19,906.75	82.94
01-2-02610-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02610-270-000	PSO Alicap WORK COMP CUST	1,500.00	0.00	0.00	0.00	1,500.00	100.00
01-2-02610-410-000	PSF WATER & SEWER	11,000.00	2,170.99	3,442.02	0.00	7,557.98	68.70
01-2-02610-610-000	SUP CUSTODIAL	107,000.00	13,030.86	30,232.75	0.00	76,767.25	71.74
01-2-02610-621-000	SUP NAT. GAS/ELECTRICITY	192,000.00	32,679.86	48,459.95	0.00	143,540.05	74.76
01-2-02610-622-000	SUP ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02610-720-000	Transfers	100,000.00	0.00	0.00	0.00	100,000.00	100.00
01-2-02610-739-000	CAP CUSTODIAL EQUIP	11,000.00	0.00	0.00	0.00	11,000.00	100.00
01-2-02610-890-000	PSO CUSTODIAL OTHER	21,000.00	3,020.40	4,774.05	0.00	16,225.95	77.26
01-2-02620-110-000	SAL NONCRT MAINT	104,000.00	8,417.75	17,806.75	0.00	86,193.25	82.87

SELECTED Data

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Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02620-120-000	SAL NONCRT MAINT SUMMER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02620-130-000	SAL OT NONCRT MAINT	12,500.00	149.63	212.63	0.00	12,287.37	98.29
01-2-02620-210-000	HINS NONCRT MAINT	43,000.00	3,440.55	6,881.10	0.00	36,118.90	83.99
01-2-02620-220-000	FICA NONCRT MAINT	8,000.00	654.54	1,376.57	0.00	6,623.43	82.79
01-2-02620-230-000	RET NONCRT MAINT	12,000.00	846.27	1,779.92	0.00	10,220.08	85.16
01-2-02620-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02620-270-000	PSO Alicap WORK COMP MAINT	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02620-320-000	PSP MAINTENANCE	0.00	2,750.00	2,750.00	0.00	-2,750.00	0.00
01-2-02620-340-000	PSP MAINT-OTHER PROF. SERVICES	172,000.00	12,899.08	29,234.41	0.00	142,765.59	83.00
01-2-02620-733-000	CAP BUILDING EQUIP	27,000.00	975.00	1,950.00	0.00	25,050.00	92.77
01-2-02620-890-000	PSO MAINTENANCE OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02630-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02640-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02650-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02660-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02660-320-000	PSP SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02660-340-000	SECURITY-OTHER PROF. SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02660-610-000	SUP SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02660-720-000	CAP SECURITY EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02660-735-000	CARES	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02670-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02670-320-000	PSP SAFETY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02670-340-000	SAFETY-OTHER PROF. SERVICES	0.00	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Expense Report

Arranged by:
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Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02670-610-000	SUP SAFETY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02670-730-000	CAP SAFETY EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02670-739-000	CAP Safety Equip	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02680-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-110-000	SAL NONCRT ROUTE DRIVER	21,000.00	6,462.64	12,018.16	0.00	8,981.84	42.77
01-2-02710-111-000	SAL CERT ACT DRIVER	500.00	0.00	0.00	0.00	500.00	100.00
01-2-02710-120-000	SAL NONCRT ACT DRIVER	28,000.00	4,351.13	5,565.76	0.00	22,434.24	80.12
01-2-02710-130-000	Route Bus OT	3,500.00	0.00	0.00	0.00	3,500.00	100.00
01-2-02710-210-000	HINS NONCRT TRANPO	25,000.00	1,398.68	2,797.36	0.00	22,202.64	88.81
01-2-02710-211-000	HINS CERT ACT DRIVER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-220-000	FICA NONCRT TRANPO	4,000.00	825.13	1,342.10	0.00	2,657.90	66.44
01-2-02710-221-000	FICA CERT ACT DRIVER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-230-000	RET NONCRT TRANPO	2,500.00	638.36	1,187.13	0.00	1,312.87	52.51
01-2-02710-231-000	RETIRE CERT ACT DRIVER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-270-000	PSO Alicap WORK COMP DRIVERS	1,500.00	0.00	0.00	0.00	1,500.00	100.00
01-2-02710-320-000	PSP TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-332-000	PSP MILEAGE PARENTS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-350-000	PSF EQUIP BUS MAINT/REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-430-000	PSF EQUIP REPAIR BUS	10,000.00	0.00	3,416.52	0.00	6,583.48	65.83
01-2-02710-431-000	PSF EQUIP REPAIR MAINT	1,000.00	0.00	0.00	0.00	1,000.00	100.00
01-2-02710-490-000	Vehicle Maint/Repair	22,000.00	1,121.25	1,121.25	0.00	20,878.75	94.90
01-2-02710-520-000	PSO Alicap VEHICLE INS	35,000.00	0.00	0.00	0.00	35,000.00	100.00

SELECTED Data

Monthly Expense Report

Arranged by:
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Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02710-610-000	SUP TRANSP TIRES / PARTS	25,000.00	1,221.35	1,802.88	0.00	23,197.12	92.78
01-2-02710-626-000	SUP GAS AND OIL	35,000.00	9,177.21	11,342.03	0.00	23,657.97	67.59
01-2-02710-732-000	CAP TRANSP BUS REPLACE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-890-000	PSO TRANSPORTATION OTHER	0.00	185.17	573.34	0.00	-573.34	0.00
01-2-02711-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02712-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02713-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02714-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02720-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02721-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02722-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02723-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02724-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02730-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02730-431-000	PSF Equip Repair-Bus	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02731-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02732-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02733-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02734-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02790-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02791-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02792-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02792-332-000	PSP SPED MILGE PRNTS SA	0.00	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02793-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02793-332-000	PSP SPED MLGE PRNTS B-5	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02794-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02900-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02900-890-000	Interlocal Agreement	25,000.00	25,000.00	25,000.00	0.00	0.00	0.00
01-2-03300-159-001	SAL STIP After School	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-221-001	FICA AFTER SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-231-001	RET AFTER SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-529-000	PSO AFTER SCHOOL OTHER	2,000.00	0.00	0.00	0.00	2,000.00	100.00
01-2-03300-569-001	PSO AFTER SCHOOL TUITION	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-610-000	SUP AFTER SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-730-000	CAP AFTER SCHOOL EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-890-001	AFTER SCHOOL TUITION	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03400-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03500-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03512-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03535-111-001	SAL TCHR HAL	25,000.00	2,115.00	4,230.00	0.00	20,770.00	83.08
01-2-03535-123-001	SAL SUBS HAL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03535-211-001	HINS TCHR HAL	200.00	14.77	29.54	0.00	170.46	85.23
01-2-03535-221-001	FICA TCHRS HAL	2,000.00	158.50	317.00	0.00	1,683.00	84.15
01-2-03535-223-001	FICA SUBS HAL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03535-231-001	RET TCHRS HAL	2,500.00	208.91	417.82	0.00	2,082.18	83.28

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-03535-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-111-006	SAL ADMIN PRESCH DIR	16,000.00	1,310.00	2,620.00	0.00	13,380.00	83.62
01-2-03540-111-006	SAL TCHR PRESCH STATE	50,000.00	4,059.00	8,118.00	0.00	41,882.00	83.76
01-2-03540-112-006	SAL PARA PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-120-006	SAL PARA SUB PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-123-006	SAL SUBS PRESCH STATE	500.00	0.00	0.00	0.00	500.00	100.00
01-2-03540-211-006	HINS ADMIN PRESCH DIR	20,000.00	1,726.41	3,452.82	0.00	16,547.18	82.73
01-2-03540-211-006	HINS TCHR PRESCH STATE	20,000.00	0.00	0.00	0.00	20,000.00	100.00
01-2-03540-212-006	HINS PARA PRESCH STATE	5,000.00	0.00	0.00	0.00	5,000.00	100.00
01-2-03540-213-006	Preschool Para Health	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-220-006	FICA PARA SUB PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-221-006	FICA ADMIN PRESCH DIR	5,000.00	401.02	802.04	0.00	4,197.96	83.95
01-2-03540-221-006	FICA TCHR PRESCH STATE	5,000.00	0.00	0.00	0.00	5,000.00	100.00
01-2-03540-222-006	FICA PARA PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-223-006	FICA SUBS PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-231-006	RET ADMIN PRESCH DIR	6,500.00	530.34	1,060.68	0.00	5,439.32	83.68
01-2-03540-231-006	RET TCHR PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-232-006	RET PARA PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-320-000	PSP PRESCH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-340-000	PSP PRESCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-580-006	PSO PRESCH TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-610-000	SUP PRESCH	0.00	90.72	130.32	0.00	-130.32	0.00

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-03540-739-006	CAP PRESCH EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-890-006	PSO PRESCH OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03541-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03541-320-000	PSP PRESCH STARTUP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03541-529-000	PSO PRESCH STARTUP OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03541-610-000	SUP PRESCH STARTUP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03541-640-000	SUP PRESCH START TEXTS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03541-730-000	CAP PRESCH STARTUP EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03551-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03570-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03575-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03590-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-04700-450-000	PSF CONTRACT BLDNG IMPROV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-111-001	SAL TCHR TITLE IA	105,000.00	8,896.00	17,792.00	0.00	87,208.00	83.05
01-2-06200-123-001	SAL SUBS TITLE IA	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-211-001	HINS TCHR TITLE IA	40,000.00	3,595.03	7,190.06	0.00	32,809.94	82.02
01-2-06200-221-001	FICA TCHR TITLE IA	8,000.00	662.95	1,325.90	0.00	6,674.10	83.42
01-2-06200-223-001	FICA SUBS TITLE IA	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-231-001	RET TCHR TITLE IA	10,000.00	878.73	1,757.46	0.00	8,242.54	82.42
01-2-06200-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-281-001	HSA TITLE IA ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-320-001	PSP TITLE IA	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-529-001	PSO TITLE IA OTHER	0.00	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-06200-580-001	PSO TITLE IA TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-610-001	SUP TITLE IA	250.00	0.00	0.00	0.00	250.00	100.00
01-2-06200-640-001	SUP TITLE IA TEXTBOOKS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-650-001	SUP TITLE IA HARDWARE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-730-001	CAP TITLE IA EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-735-001	CAP TITLE IA SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06210-320-001	PSP TITLE I ACCNTBLTY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06210-650-001	SUP TITLE I ACCNTBLTY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06210-735-001	CAP TITLE I ACCNTBLTY SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06310-111-001	SAL TCHR TITLE IIA	17,300.00	1,481.00	2,962.00	0.00	14,338.00	82.87
01-2-06310-123-001	SAL SUBS TITLE IIA	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06310-211-001	HINS TCHR TITLE IIA	5,500.00	469.62	939.24	0.00	4,560.76	82.92
01-2-06310-221-001	FICA TCHR TITLE IIA	1,500.00	113.30	226.60	0.00	1,273.40	84.89
01-2-06310-223-001	FICA SUBS TITLE IIA	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06310-231-001	RET TCHR TITLE IIA	1,700.00	146.29	292.58	0.00	1,407.42	82.78
01-2-06310-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06310-529-000	PSO TITLE IIA OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-111-000	SAL TCHR IDEA BASE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-211-000	HINS TCHR IDEA BASE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-221-000	FICA TCHR IDEA BASE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-231-000	RET TCHR IDEA BASE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-281-000	HSA IDEA BASE ELEM	0.00	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-06403-320-000	PSP IDEA BASE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-580-000	PSO IDEA BASE TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-610-000	SUP IDEA BASE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06406-111-000	SAL TCHR IDEA PS BASE	3,200.00	260.00	520.00	0.00	2,680.00	83.75
01-2-06406-211-000	HINS TCHR IDEA PS BASE	1,200.00	92.14	184.28	0.00	1,015.72	84.64
01-2-06406-221-000	FICA TCHR IDEA PS BASE	250.00	19.57	39.14	0.00	210.86	84.34
01-2-06406-231-000	RET TCHR IDEA PS BASE	320.00	25.68	51.36	0.00	268.64	83.95
01-2-06406-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06406-610-000	SUP IDEA PRESCH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06408-111-000	SAL TCHR IDEA BASE/POVERTY	125,500.00	9,023.00	18,046.00	0.00	107,454.00	85.62
01-2-06408-211-000	HINS TCHR IDEA BASE/POVERTY	11,000.00	3,354.34	6,708.68	0.00	4,291.32	39.01
01-2-06408-221-000	FICA TCHR IDEA BASE/POVERTY	5,000.00	651.60	1,303.20	0.00	3,696.80	73.93
01-2-06408-231-000	RET TCHR IDEA BASE/POVERTY	10,000.00	891.27	1,782.54	0.00	8,217.46	82.17
01-2-06408-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06408-340-000	PSP IDEA BASE/POVERTY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06408-610-000	SUP IDEA BASE/POVERTY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06408-733-000	CAP IDEA BASE/POVERTY EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06408-890-000	PSO IDEA BASE/POVERTY OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-111-000	SAL TCHR IDEA ENR POV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-211-000	HINS TCHR IDEA ENR POV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-221-000	FICA TCHR IDEA ENR POV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-231-000	RET TCHR IDEA ENR POV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-06410-340-000	PSP IDEA ENR POV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-529-000	PSO IDEA ENR POV OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-610-000	SUP IDEA ENR POV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-730-000	CAP IDEA ENR POV EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06412-300-000	PSP IDEA NON-PUBLIC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06450-320-000	PSP MEDICAID OUTREACH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06700-610-002	SUP CARL PERKINS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06700-739-002	CAP CARL PERKINS EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06700-890-000	PSO CARL PERKINS OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06969-610-000	Title IV A Supplies	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06996-734-000	CARES	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06997-739-000	ESSER II	350,000.00	0.00	188,988.00	0.00	161,012.00	46.00
01-2-06998-739-000	ESSER III	0.00	0.00	0.00	0.00	0.00	0.00
01-2-08000-900-000	TRANS TO DEPRECIATION	200,000.00	0.00	0.00	0.00	200,000.00	100.00
01-2-08000-910-000	Trans to Emp. Benefit	25,000.00	0.00	0.00	0.00	25,000.00	100.00
01-2-08000-912-000	TRANS TO LUNCH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-08000-913-000	TRANS TO ACTIVITIES	50,000.00	0.00	0.00	0.00	50,000.00	100.00
01	Current Year Account Totals:	11,631,610.00	961,550.62	2,073,527.90	0.00	9,558,082.10	82.17
01	FUND Totals:	11,631,610.00	961,550.62	2,073,527.90	0.00	9,558,082.10	82.17
	Report Totals:	11,631,610.00	961,550.62	2,073,527.90	0.00	9,558,082.10	82.17

TO WHOM ISSUED

AMOUNT

TOTAL		\$0.00
Beginning Balance		\$ 2,030.00
Receipts		-
		\$ 2,030.00
Expenditures		\$ -
		\$ 2,030.00
Statement Balance	\$ 2,030.00	
Outstanding Deposits	\$ -	
Total	\$ 2,030.00	
Outstanding Checks		\$ -
		\$ -
Balance October 3, 2021		\$ 2,030.00

Current Cash Balance Report

ALL Data

Date: 10/01/2021 thru 10/31/2021

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
A Athletics					
1000 Activities Account	50,000.00	0.00	0.00	0.00	50,000.00
1010 Activity Tickets	4,665.00	65.00	0.00	0.00	4,730.00
1015 Gates	16,935.45	8,292.80	0.00	0.00	25,228.25
1020 Sale of Equipment	215.00	0.00	0.00	0.00	215.00
1025 Meals/Lodging	-21,566.17	0.00	985.50	0.00	-22,551.67
1030 Officials	-33,388.35	0.00	6,149.00	0.00	-39,537.35
1035 Football Equipment	-15,905.62	0.00	457.38	0.00	-16,363.00
1040 Basketball Equipment	0.00	0.00	157.43	0.00	-157.43
1045 Track Equipment	-1,209.01	0.00	0.00	0.00	-1,209.01
1050 Wrestling Equipment	-60.00	0.00	414.27	0.00	-474.27
1055 Golf Equipment	0.00	0.00	635.99	0.00	-635.99
1060 Softball Equipment	-970.47	0.00	483.48	0.00	-1,453.95
1065 Misc. Athletic	13,284.98	500.00	11,000.00	0.00	2,784.98
1070 Entry Fees	-595.00	1,575.00	66.00	0.00	914.00
1075 Volleyball Equipment	-559.46	0.00	0.00	0.00	-559.46
1080 Cross Country Equip.	-126.09	0.00	1,606.85	0.00	-1,732.94
1085 Supplies/Equipment	-5,526.79	0.00	752.44	0.00	-6,279.23
1090 Athletic-Other	5,575.16	0.00	0.00	0.00	5,575.16
1091 Jr Hi State Track	9,648.45	0.00	0.00	0.00	9,648.45
A Athletics Totals:	<u>20,417.08</u>	<u>10,432.80</u>	<u>22,708.34</u>	<u>0.00</u>	<u>8,141.54</u>
B Adult Ed.					
1100 Adult Ed.	0.00	0.00	0.00	0.00	0.00
B Adult Ed. Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
C School					
1200 Yearbook	1,078.32	1,475.00	0.00	0.00	2,553.32
1210 Helping Hands	8,308.38	0.00	0.00	0.00	8,308.38
1215 History Grant	0.00	0.00	0.00	0.00	0.00
1220 FCS	237.33	0.00	145.89	0.00	91.44
1225 Industrial Tech	14,925.86	0.00	0.00	0.00	14,925.86
1229 Life Skills	0.00	0.00	0.00	0.00	0.00
1230 Renaissance	5,915.36	0.00	22.05	0.00	5,893.31
1240 Band	13,071.30	0.00	0.00	0.00	13,071.30
1241 Flag Corp	309.49	0.00	0.00	0.00	309.49
1245 Vocal	19,601.29	0.00	0.00	0.00	19,601.29
1246 Special Music	0.00	0.00	0.00	0.00	0.00
1250 Art Club	6,441.76	279.55	7.64	0.00	6,713.67
1251 Jr. Hi. Art Club	1,029.66	0.00	0.00	0.00	1,029.66
1255 Pop/Lounge	4,338.06	30.13	184.36	0.00	4,183.83
1260 General	24,666.44	12,439.51	15,314.87	109.25	21,900.33
1261 Chromebook Repair	21,848.07	60.00	0.00	0.00	21,908.07
1262 Weight Room	0.00	0.00	0.00	0.00	0.00
C School Totals:	<u>121,771.32</u>	<u>14,284.19</u>	<u>15,674.81</u>	<u>109.25</u>	<u>120,489.95</u>
D Candy					
1300 Candy Fund	-1,847.88	3,765.01	162.82	-109.25	1,645.06
D Candy Totals:	<u>-1,847.88</u>	<u>3,765.01</u>	<u>162.82</u>	<u>-109.25</u>	<u>1,645.06</u>
E Classes					
1400 Senior Class	500.00	0.00	0.00	0.00	500.00
1410 Junior Class	1,380.54	1,441.90	533.04	0.00	2,289.40
1415 Sophomore Class	1,893.80	0.00	0.00	0.00	1,893.80
1420 Freshmen Class	88.25	0.00	0.00	0.00	88.25
1425 8th Class	0.00	0.00	0.00	0.00	0.00

Current Cash Balance Report

ALL Data

Date: 10/01/2021 thru 10/31/2021

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
1430 7th Class	0.00	0.00	0.00	0.00	0.00
E Classes Totals:	3,862.59	1,441.90	533.04	0.00	4,771.45
F Clubs					
1500 Cheerleaders	1,678.63	2,395.00	1,825.95	0.00	2,247.68
1505 Elem. Circle of Friends	573.62	97.04	37.87	0.00	632.79
1506 H.S. Circle of Friends	0.00	0.00	0.00	0.00	0.00
1510 Drama	0.00	0.00	0.00	0.00	0.00
1511 English Activities	0.00	0.00	0.00	0.00	0.00
1512 Entrepreneurship	3,036.57	0.00	0.00	0.00	3,036.57
1515 FFA	9,181.38	880.22	4,188.61	0.00	5,872.99
1516 Fit Kids	0.00	0.00	0.00	0.00	0.00
1520 Sr. Hi Quiz Bowl	952.97	0.00	36.00	0.00	916.97
1521 Jr. Hi Quiz Bowl	0.00	0.00	0.00	0.00	0.00
1522 Media Production	5,397.03	0.00	0.00	0.00	5,397.03
1525 NFL	6,717.06	0.00	0.00	0.00	6,717.06
1530 NHS	0.00	0.00	0.00	0.00	0.00
1531 One Act	7,390.56	1,200.00	338.03	0.00	8,252.53
1535 D.I.	0.00	0.00	0.00	0.00	0.00
1540 SPB	0.00	0.00	0.00	0.00	0.00
1545 SADD	0.00	0.00	0.00	0.00	0.00
1550 Student Council	1,935.11	1,753.56	664.92	0.00	3,023.75
1555 Donations to School	0.00	0.00	0.00	0.00	0.00
1560 Driver's Ed.	4,290.00	0.00	0.00	0.00	4,290.00
1565 School Gala	0.00	0.00	0.00	0.00	0.00
1570 Improv	0.00	0.00	0.00	0.00	0.00
1575 Math A.P.	4,369.54	0.00	0.00	0.00	4,369.54
1580 Media	1,313.22	0.00	0.00	0.00	1,313.22
1585 Post Prom	1,324.51	0.00	0.00	0.00	1,324.51
1590 Science Club	1,060.07	0.00	0.00	0.00	1,060.07
1595 Walk Fit	0.00	0.00	0.00	0.00	0.00
1647 C.Country Club	-510.30	0.00	0.00	0.00	-510.30
1652 Legends Scholarship	-250.00	250.00	1,000.00	0.00	-1,000.00
1718 6th Grade	2,821.71	0.00	0.00	0.00	2,821.71
F Clubs Totals:	51,281.68	6,575.82	8,091.38	0.00	49,766.12
G Sports					
1600 Boys Future B.Ball	0.58	30.00	0.00	0.00	30.58
1610 Football Club	3,105.28	0.00	654.06	0.00	2,451.22
1620 Girls Future B.Ball	911.40	810.00	0.00	0.00	1,721.40
1625 Boys Golf	73.84	0.00	0.00	0.00	73.84
1626 Girls Golf	2,007.84	0.00	84.12	0.00	1,923.72
1627 Gothenburg B.Ball Club	0.00	0.00	0.00	0.00	0.00
1628 Jr. Hi Football Club	644.11	0.00	0.00	0.00	644.11
1629 Jr. Power Wt. Lifting	0.00	0.00	0.00	0.00	0.00
1630 Softball	3,944.97	0.00	0.00	0.00	3,944.97
1632 Tennis Club	603.00	0.00	0.00	0.00	603.00
1635 Mat Maids	219.56	0.00	0.00	0.00	219.56
1640 VolleyBall	-835.06	0.00	142.53	0.00	-977.59
1643 7-8th Volleyball	728.31	0.00	0.00	0.00	728.31
1645 Youth Volleyball	1,761.37	240.00	1,042.00	0.00	959.37
1650 Wrestling Boosters	-2,029.86	0.00	0.00	0.00	-2,029.86
1651 Summer Wrestling	40,624.46	0.00	0.00	0.00	40,624.46
G Sports Totals:	51,759.80	1,080.00	1,922.71	0.00	50,917.09

Current Cash Balance Report

ALL Data

Date: 10/01/2021 thru 10/31/2021

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
H Elementary					
1700 Elem. Book Fair	8,182.69	2,417.64	0.00	0.00	10,600.33
1701 Elem. Art Program	162.48	0.00	0.00	0.00	162.48
1705 Elem. Courtesy Fund	355.00	20.00	0.00	0.00	375.00
1710 Elem. Fund Raising	15,537.63	266.16	1,055.00	0.00	14,748.79
1711 1st Grade	3,413.06	0.00	0.00	0.00	3,413.06
1712 2nd Grade	2,839.86	0.00	0.00	0.00	2,839.86
1713 4th Grade	1,133.41	351.50	0.00	0.00	1,484.91
1714 5th Grade	6,706.81	0.00	0.00	0.00	6,706.81
1715 Elem. Lounge	1,162.68	0.00	0.00	0.00	1,162.68
1716 3rd Grade	1,000.88	0.00	0.00	0.00	1,000.88
1717 Kindergarten	1,465.97	0.00	0.00	0.00	1,465.97
1719 Elem. Courtesy Fund	285.00	35.00	44.00	0.00	276.00
1720 Elem. Stu. Co.	0.00	0.00	0.00	0.00	0.00
1725 Elem. O.D. Ed.	0.00	0.00	0.00	0.00	0.00
H Elementary Totals:	42,245.47	3,090.30	1,099.00	0.00	44,236.77
I Interest					
1800 DDA Interest	4,291.86	47.64	0.00	0.00	4,339.50
1810 CD Interest	9,714.23	0.00	0.00	0.00	9,714.23
I Interest Totals:	14,006.09	47.64	0.00	0.00	14,053.73
J Scholarships					
1900 Athletics Count	210.75	0.00	0.00	0.00	210.75
1910 Alberts Memorial	237.71	0.00	0.00	0.00	237.71
1915 Alumni	0.00	0.00	0.00	0.00	0.00
1920 Greene Memorial	22,170.71	0.00	0.00	0.00	22,170.71
1925 Uehling Scholarship	-2,257.57	0.00	0.00	0.00	-2,257.57
1930 J.L. Brock Scholarship	105.00	0.00	0.00	0.00	105.00
1935 Pioneer Seed Scholarship	0.00	0.00	0.00	0.00	0.00
1940 Swedes Lead Scholarship	6,194.00	90.00	0.00	0.00	6,284.00
J Scholarships Totals:	26,660.60	90.00	0.00	0.00	26,750.60
Report Totals:	330,156.75	40,807.66	50,192.10	0.00	320,772.31

ALL Data

Check Summary ReportArranged by:
Check Number

Date: 10/01/2021 thru 10/31/2021

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
023594	O	10/01/2021	Darren Esch		Athletic-F.Ball	525.00
023595	O	10/01/2021	DJ Cashman		Sty. Co.	350.00
023596	O	10/02/2021	Amber Berliner		Athletic-V.Ball	150.00
023597	O	10/02/2021	Gloria Anderson		Athletic-V.Ball	150.00
023598	O	10/02/2021	Job Vigil		Athletic-V.Ball	150.00
023599	O	10/02/2021	Melissa Rice		Athletic-V.Ball	150.00
023600	O	10/04/2021	Gabriel Ryland		Athletic-V.Ball	120.00
023601	O	10/04/2021	Job Vigil		Athletic-V.Ball	120.00
023602	O	10/05/2021	Matt Kornick		Athletic-F.Ball	320.00
023603	O	10/07/2021	Gabriel Ryland		Athletic-V.Ball	150.00
023604	O	10/07/2021	Lynn Gillespie		Athletic-V.Ball	150.00
023605	O	10/07/2021	Renee Davis		Athletic-V.Ball	150.00
023606	O	10/07/2021	Shannon Etherton		Athletic-V.Ball	150.00
023607	O	10/08/2021	Allison Jonas		General-DC Trip	106.90
023608	O	10/08/2021	Awards Unlimited, Inc.		Ath/Quiz/One Act	741.32
023609	O	10/08/2021	Cash-Wa Disbributing		Candy	43.96
023610	O	10/08/2021	Dee's Floral & Gifts		Stu. Co.	226.99
023611	O	10/08/2021	Erin Feather		Elem. COF	37.87
023612	O	10/08/2021	Fresh Seasons Market			614.30
023613	O	10/08/2021	Gothenburg Leader		Youth V.Ball	1,042.00
023614	O	10/08/2021	Gymnastics West		Cheerleaders	1,440.00
023615	O	10/08/2021	Hot Lunch		Athletic	585.00
023616	O	10/08/2021	Kristen Butterfield		General-DC Trip	346.70
023617	O	10/08/2021	Lou's Sporting Goods		Athletic	1,349.23
023618	O	10/08/2021	McCook High School		Athletic	105.00
023619	O	10/08/2021	Nana's Country Kitchen		F.Ball Club	45.00
023620	O	10/08/2021	Precision Race Results LLC		Athletic	1,578.40
023621	O	10/08/2021	The Sport Shoppe		F.Ball Club	336.00
023622	O	10/08/2021	Wild Horse Golf Club		Athletic	76.28
023623	O	10/08/2021	World Classrooms		DC Trip	3,092.27
023624	O	10/11/2021	Aimee Davis		Athletic-V.Ball	70.00
023625	O	10/11/2021	Allison Jonas		Athletic-V.Ball	70.00
023626	O	10/11/2021	Michelle Stienike		Athletic-V.Ball	70.00
023627	O	10/11/2021	Rick Love		Athletic-V.Ball	70.00
023628	O	10/12/2021	Michelle Stienike		Athletic-V.Ball	105.00
023629	O	10/12/2021	Tyson Werner		Athletic-F.Ball	325.00
023630	O	10/15/2021	Bradlee Hartzog		Athletic-F.Ball	105.00
023631	O	10/15/2021	Scott Anderson		Athletic-Official	105.00
023632	O	10/15/2021	Scott Maschmeier		Athletic-F.Ball	105.00
023633	O	10/15/2021	Scott Schukar		Athletic-FB	105.00
023634	O	10/15/2021	Tim Valleau		Athletic-F.Ball	105.00
023636	O	10/13/2021	Comfort Suites		Athletic-C.Country	96.00

Check Summary Report

Date: 10/01/2021 thru 10/31/2021

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
023637	O	10/13/2021	Jesse Kincheloe		Athletic-F.Ball	49.80
023638	O	10/13/2021	NE FFA Association		FFA	35.00
023639	O	10/13/2021	Presley Wendelin		FFA-Shirts	1,920.00
023640	O	10/13/2021	Sydney Houchin		Jr. Class	23.04
023641	O	10/19/2021	Calab Delatour		Athletic-V.Ball	150.00
023642	O	10/19/2021	Job Vigil		Athletic-V.Ball	150.00
023643	O	10/21/2021	Annie Cornwell		Athletic-V.Ball	45.00
023644	O	10/21/2021	Awards Unlimited, Inc.		Athletic	84.75
023645	O	10/21/2021	Brent Streeter		Athletic-S.Ball	15.00
023646	O	10/21/2021	BSN Sports		Athletic	654.78
023647	O	10/21/2021	Caroline Scott		Athletic-V.Ball	30.00
023648	O	10/21/2021	Cindy Moore		Athletic-V.Ball	525.00
023649	O	10/21/2021	Crystal Ryker		Athletic-V.Ball	45.00
023650	O	10/21/2021	Deanna Finke		Athletic-V.Ball	210.00
023651	O	10/21/2021	Erin Beavers		Athletic-V.Ball	15.00
023652	O	10/21/2021	Flatwater Bank		Meals State C.Country	40.00
023653	O	10/21/2021	Ginny Peterson		Athletic-V.Ball	45.00
023654	O	10/21/2021	Jo Wiggins		Athletic-V.Ball	120.00
023655	O	10/21/2021	Karman Keith		Athletic-V.Ball	15.00
023656	O	10/21/2021	Kassie Schuett		Athletic-V.Ball	90.00
023657	O	10/21/2021	Kayla Paul		Athletic-V.Ball	150.00
023658	O	10/21/2021	Kim Jorgenson		Athletic-V.Ball	45.00
023659	O	10/21/2021	Lori Verster		Athletic-F.Ball	15.00
023660	O	10/21/2021	Northeast Community College		Legends Scholarship	500.00
023661	O	10/21/2021	Patrick Moore		Athletic-V.Ball	300.00
023662	O	10/21/2021	Tawnya Strauser		Athletic-V.Ball	105.00
023663	O	10/21/2021	University of Nebraska -Kearney		Scholarship	500.00
023664	O	10/21/2021	US Foods		HS Lounge	184.36
023665	O	10/21/2021	Varsity Spirit Fashions &		Cheerleaders	165.95
023666	O	10/21/2021	Maggie Tiller		Athletic-V.Ball	45.00
023667	O	10/22/2021	Hudl		Athletic-Hudl	11,000.00
023668	O	10/25/2021	Awards Unlimited, Inc.		Athletics	12.91
023669	O	10/25/2021	Cash-Wa Disbributing		Candy	87.92
023670	O	10/25/2021	Craig Streeter		Athletic	30.00
023671	O	10/25/2021	Johnny on the Spot		Athletic	480.00
023672	O	10/25/2021	Lori Verster		Athletic	15.00
023673	O	10/25/2021	Lou's Sporting Goods		Athletic	547.23
023674	O	10/25/2021	Michelle Mroczek		Athletic	15.00
023675	O	10/25/2021	Valentine FFA Alumni		FFA	61.00
023676	O	10/25/2021	Wild Horse Golf Club		Athletic	4.20
023677	O	10/25/2021	Kearney Catholic High School		Athletic-Cheer Admission	30.00
023678	O	10/26/2021	Kearney Catholic High School		Athletic - Cheerleaders	36.00
023679	O	10/29/2021	Kristian Freeland		Athletic-V.Ball	174.50

ALL Data

Check Summary Report

Arranged by:
Check Number

Date: 10/01/2021 thru 10/31/2021

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
023680	O	10/29/2021	Scott Johnson		Athletic-V.Ball	174.50
023681	O	10/29/2021	Little Ceasar's Pizza Kit		World Classrooms	8,451.00
023682	O	10/29/2021	US Bank		FFA/Jr./Art/Ath/Courte/Stu/Can	3,726.89
023683	O	10/29/2021	World Classrooms		General-Fund Raiser	3,318.00
023684	O	10/29/2021	Nana's Country Kitchen		Renaissance	22.05

Report Total: 50,192.10

Check Journal

Fiscal Year: 2022

Check Number Invoice Account Number	Date Invoice Date	Vendor ID Invoice Date PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
Journal Number: 51		Hot Lunch-October 2021		Posted: 10/29/2021			
Computer Checks							
06 - LUNCH FUND							
Bank Account :B - GSB-Hot Lunch							
00004598	10/29/2021	CHESTCO	Chesterman Co.				
95014295	10/29/2021			10/29/2021	Food		
06-2-03100-630-000			SUP FOOD			-639.47	639.47
					Invoice Total:	-639.47	639.47
					Check Total:	-639.47	639.47
00004599	10/29/2021	USBANK	U.S. Bank				
9190	10/29/2021			10/29/2021	Supplies		
06-2-03100-610-000			SUP SUPPLIES			-165.78	165.78
					Invoice Total:	-165.78	165.78
					Check Total:	-165.78	165.78
			06 - LUNCH FUND			-805.25	805.25
			Total of Computer Checks			-805.25	805.25
Fund Summary							
06 - LUNCH FUND						-805.25	805.25
Payroll Summary							
					Report Total:	-805.25	805.25

Check Journal

Fiscal Year: 2022

Check Number Invoice Account Number	Date Invoice Date	Vendor ID Invoice Date PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
Journal Number: 66		Hot Lunch-October 2021		Posted: 11/10/2021			
Computer Checks							
06 - LUNCH FUND							
Bank Account :B - GSB-Hot Lunch							
00004600	10/31/2021	CASHWA	Cash-Wa Distributing				
122080	10/31/2021			11/10/2021	Food/Supplies		
06-2-03100-610-000			SUP SUPPLIES			-2,317.47	2,317.47
06-2-03100-630-000			SUP FOOD			-18,892.59	18,892.59
					Invoice Total:	-21,210.06	21,210.06
					Check Total:	-21,210.06	21,210.06
00004601	10/31/2021	CHESTCO	Chesterman Co.				
95014295	10/31/2021			11/10/2021	Food		
06-2-03100-630-000			SUP FOOD			-774.78	774.78
					Invoice Total:	-774.78	774.78
					Check Total:	-774.78	774.78
00004602	10/31/2021	ECOLABPEST	Ecolab Pest Elimination				
5492061	10/31/2021			11/10/2021	Pest Control		
06-2-03100-890-000			MISCELLANEOUS			-69.82	69.82
					Invoice Total:	-69.82	69.82
					Check Total:	-69.82	69.82
00004603	10/31/2021	FRESSEAS	Fresh Seasons				
1730	10/31/2021			11/10/2021	Food		
06-2-03100-630-000			SUP FOOD			-6.58	6.58
					Invoice Total:	-6.58	6.58
					Check Total:	-6.58	6.58
00004604	10/31/2021	HILADAIRY	Hiland Dairy				
14345	10/31/2021			11/10/2021	Milk		
06-2-03100-630-000			SUP FOOD			-4,010.31	4,010.31
					Invoice Total:	-4,010.31	4,010.31
					Check Total:	-4,010.31	4,010.31
00004605	10/31/2021	TRYOWELD	Tryon Welding				
112185	10/31/2021			11/10/2021	Maint/Repair		
06-2-03100-570-000			Food Service-Repair Equip.			-160.00	160.00
					Invoice Total:	-160.00	160.00
					Check Total:	-160.00	160.00
00004606	10/31/2021	USFOODS	U S Foods, Inc.				
44120491	10/31/2021			11/10/2021	Food/Supplies		
06-2-03100-610-000			SUP SUPPLIES			-527.13	527.13
06-2-03100-630-000			SUP FOOD			-8,419.80	8,419.80
					Invoice Total:	-8,946.93	8,946.93
					Check Total:	-8,946.93	8,946.93
			06 - LUNCH FUND			-35,178.48	35,178.48
			Total of Computer Checks			-35,178.48	35,178.48

Manual Checks

Check Journal

Fiscal Year: 2022

Check Number Invoice Account Number	Date Invoice Date	Vendor ID PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
Bank Account :B - GSB-Hot Lunch							
00000000	10/31/2021	MAGIWRIT	Magic-Wrighter Inc.				
October	10/12/2021			11/10/2021	Fees		
06-2-03100-890-000			MISCELLANEOUS			-27.95	27.95
					Invoice Total:	-27.95	27.95
					Check Total:	-27.95	27.95
						-27.95	27.95
					Total of Manual Checks	-27.95	27.95
Fund Summary							
06 - LUNCH FUND						-35,206.43	35,206.43
Payroll Summary							
					Report Total:	-35,206.43	35,206.43

SELECTED Data

Monthly Revenue Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Receipts	YTD Receipts	Revenue Balance	Percent Remaining
06	LUNCH FUND					
06-1-01510-000-000	Interest for Lunch Fund	0.00	37.84	82.06	-82.06	0.00
06-1-01611-000-000	Daily Sales for Reimbursable Meals	45,000.00	6,931.75	10,260.25	34,739.75	77.19
06-1-01630-000-000	Special Functions Food Sales	7,000.00	1,508.95	1,762.17	5,237.83	74.82
06-1-01990-000-000	Miscellaneous for Lunch Fund	1,000.00	0.00	0.00	1,000.00	100.00
06-1-03150-000-000	State Reimbursement	3,000.00	0.00	0.00	3,000.00	100.00
06-1-04210-000-000	Federal Nutrition Programs	570,000.00	113,279.10	113,279.10	456,720.90	80.12
06-1-05200-000-000	Fund Transfers to School Nutrition	0.00	0.00	0.00	0.00	0.00
06-1-05690-000-000	Other Non-Revenue Receipts-Food Ser	0.00	0.00	0.00	0.00	0.00
06-1-06997-000-000	ESSER II	0.00	0.00	0.00	0.00	0.00
06-1-06998-000-000	ESSER III	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
06	FUND Totals:	626,000.00	121,757.64	125,383.58	500,616.42	79.97
	Report Totals:	626,000.00	121,757.64	125,383.58	500,616.42	79.97

Administrator Report

Meeting: November Board Meeting

Date: 11/11/21

Mrs. Angie Richeson

Elementary Book Fair: Once again, our Elementary Book Fair looked a little different last week. We decided to do an online-only Book Fair again this year. We sure missed some of our traditions like Muffins with Mom, Donuts with Dad, an extra special day for Grandparents, having our School Board members come in to greet families and bringing our community stakeholders into the building. Mrs. Harrison made the best of it and worked extremely hard to promote the love of reading. We look forward to our "normal" (and in-person) Book Fair again in the future.

Flu Shot Clinic: Mrs. Haas is working closely with Two Rivers Health Department to facilitate a flu shot clinic for students at Gothenburg Public Schools. This is the second year of offering it at school. We had to postpone it last week due to the Lady Swedes making it to State Volleyball but we are working on a date to reschedule (possibly Wednesday, November 17th). We value our collaborative partnerships with other entities who are also invested in children.

Administrator Report

Meeting: November Board Meeting

Date: 11/11/21

Mr. Seth Ryker, Jr/Sr. High Principal

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Topics:

Remote Learning

Swede Foundations - Supplementary Curriculum

I. Remote Learning Process - Secondary

- a. Teacher notification
 - i. Essential content, Zoom/Screencastify, Communication (email & Google classroom)
- b. PowerSchool designation - students are counted as present
- c. Letter home to parents expressing expectations and methods of communication
- d. Challenges - communication, expectations, teacher balance

II. Swede Foundations - Supplementary Curriculum

- The Leadership Team is a group of teachers that I meet with regularly. They have developed several supplementary lessons to be incorporated in all Swede Foundations classrooms
- Organizational Strategies, Character Series: Self Awareness, Character Series: Practice
 - Organizational Strategies -
<https://docs.google.com/presentation/d/1lxS4kEweAJnHtc2PeJQvL2FzE9somiPL8PpExgBkbPQ/edit?usp=sharing>
 - Self Awareness -
<https://docs.google.com/presentation/d/1ce7BQh49rZaGSZUjgBpQc63SppUoqOlqman4Tb6zCWg/edit?usp=sharing>
 - Practice -
https://docs.google.com/presentation/d/14FDV-W_o_AWM5YAUE4y4ySAMQKI_CuKwY_6Xy2uM0Mw/edit?usp=sharing

Administrator Report

Meeting: November Board Meeting

Date: 11/11/2021

Mr. Marc Mroczek, Activities Director

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Topics:

Fall Activities

Winter Activities

All-Star Game Selection

NSIAAA Fall Conference & NSAA District IV Meeting

I. Fall Activities

- Cross Country Districts were held Thursday, October 14th, at Crandell Creek Golf Course in Ogallala. The boys team finished 3rd and qualified for the State Cross Country Championships in Kearney on October 22nd. Ethan Olsen medaled with his 15th place finish. As a team they finished 5th. Congratulations to the boys and coaches on a great season!
- Football finished their season 3-6.
- Volleyball finished their season 27-9. We lost a tough 5 set match to Kearney Catholic in our sub-district. We earned 1 of the 4 wildcards to compete in the district finals. We hosted St. Paul in the C1-8 District final and beat them 3-0 and qualified for the State Volleyball Tournament for the first time in school history.
 - We played GICC and lost in 4 sets. Congratulations to the girls and coaches on a great season!

II. Winter Activities

- Play Production hosted their one-act festival this past Saturday. They also host another one on November 16th. They have 76 students participating.
- JH Girls Basketball and Wrestling have started practices.
 - 7th Girls Basketball: 16
 - 8th Girls Basketball: 15
 - 7th Wrestling: 4
 - 8th Wrestling: 9
- JH Girls Basketball's first contests are this Thursday, November 11th at home vs. Lexington starting at 4:30 P.M.
- JH Wrestling will start their season on November 16th as they travel to Minden for a tournament starting at 4:30 P.M.
- High School Girls & Boys Basketball and Wrestling will officially start practices on November 15th.

III. All-Star Game Selection

- Bryson Mahlberg was recently selected to coach in the Nebraska Coaches Association All-Star Volleyball game in July, 2022. He will be an assistant coach on the Red Team. Congratulations to Bryson on this well-deserved honor.

IV. NSIAAA Fall Conference & NSAA District IV Meeting

- I attended the NSIAAA Fall Conference this past weekend in Kearney. In addition to this, I serve on the NSIAAA Board of Directors as the state membership coordinator. This was a great conference to continue to network with other AD's and grow professionally.
- This past Monday was our NSAA District IV meeting in Kearney. We voted on 14 proposals. Those proposals that passed in our district and any of the other 5 districts will be brought again to vote on in our January meeting.

Administrative Report
 November 11, 2021 Board Meeting
 Mrs. Tomye McKenna
 Special Education Director/Assistant Elementary Principal

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Topics:

- I. Special Education Numbers
- II. Verbal Behavior Team

- I. Current Student Count
 - Birth - 3: 8
 - 3 - 5: 17
 - Elementary: 56
 - JH/HS: 41
 - Post-Secondary: 0
 - Total: 122

Numbers by Category

SLD	Specific Learning Disability	27
SLI	Speech Language Impairment	22
OHI	Other Health Impairment	24
DD	Developmental Delay	27
ID	Intellectual Disability	*
HI	Hearing Impaired	*
TBI	Traumatic Brain Injury	*
AU	Autism	10
VI	Visually Impaired	*
ED	Emotionally Disturbed	*
*Information is masked due to numbers under 10 in this category.		

- II. Verbal Behavior Team
 - a. Focus on Verbal Behavior for students with autism and any other student that will benefit from the program
 - i. Kylee Malcom and Carol Keiser presented last year on Verbal Behavior
 - ii. Trainings on a continuous basis
 - b. Work closely with Jaime Lewis and team from ESU10

Administrator Report

Meeting: November Board Meeting

Date: 11/08/21

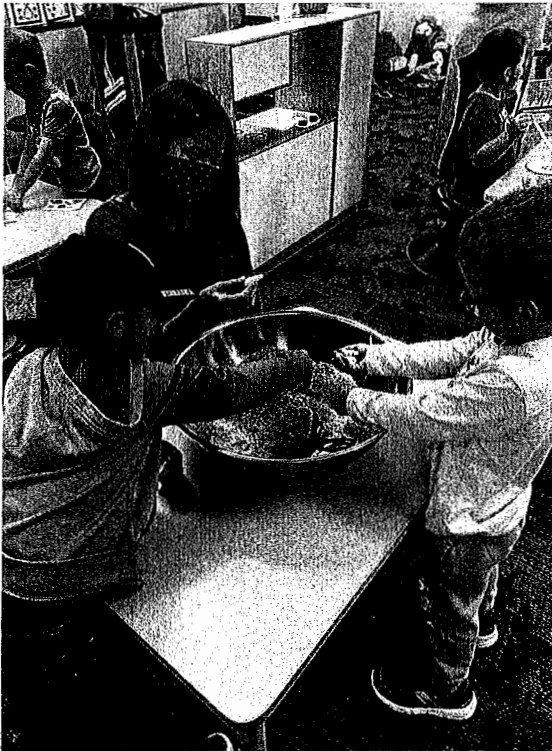
Mrs. Allison Jonas, Director of Teaching & Learning

Early Childhood: Mrs. Bell continues to do amazing things with her preschool students! GOLD Data has always been a challenge. To give you an idea, there are 6 main objectives (Social Emotional, Physical, Language, Cognitive, Literacy, and Mathematics) with 64 dimensions among them (Social Emotional- 13, Physical-5, Language-8, Cognitive-10, Literacy-10, and Mathematics-12) in which at least 1 piece of documentation must be collected and entered for each child (each child, each dimension = 960 entries).

Examples: 9d. Tells about another time and place" takes quite a while to enter for each kid as it is typing up a story they share with you. 20a. Counts

Creating the opportunities within the classroom to collect this documentation is also easier for some dimensions than others. Some are much easier to record or jot down quickly, and others I must be more creative with balancing teaching, managing behavior and recording/collecting the data.

Documentation is analyzed at the end of the checkpoint periods (end of October and end of May) and Mrs. Bell rates each child in each dimension, then finalizes the reports. *On average, the data entry takes 3-5 hours each week.*



Curriculum:

- **Language Arts** - In year two of implementation we're continually evaluating our materials. Core materials are going really well. We do have some Tier 2 and 3 students that may require more support and we're working on gathering some data specific to this demographic.

- **Social Studies** - Utilized PLC time to participate in some additional professional development with utilizing our new materials (6-12).

Assessment:

- **NSCAS** - The EMBARGO for all aggregate data continues to be in effect for all state, district, and school data until the public release of data.

**NAEP 2019 Student Group Results:
Comparison of Nebraska to the Nation (NP)**

		Grade 4			Grade 8		
		2019 NE Average Scale Score	2019 NP Average Scale Score	NE Compared to NP*	2019 NE Average Scale Score	2019 NP Average Scale Score	NE Compared to NP*
Reading	All	222	219	↑	264	262	↑
	White	230	229	"	270	271	=
	Black	199	203	"	240	244	"
	Hispanic	210	208	"	250	251	"
	NSLP ¹ Eligible	209	207	"	250	249	"
Mathematics	All	244	240	↑	285	281	↑
	White	251	249	↑	294	291	↑
	Black	220	224	"	252	259	↓
	Hispanic	231	231	"	268	268	"
	NSLP ¹ Eligible	233	229	↑	270	266	↑

NSLP¹ - NSLP is the National School Lunch Program. Eligibility is used as a proxy for measuring poverty.
* An arrow is used when the difference between the scores is statistically significant.

- **NSCAS Growth Update** - Process continues to evolve.
- **MAP** - Next MAP Growth Assessment will be in January.
- **ACT** - Preparation for the junior ACT are underway. This assessment will be given on April 5th.

Instruction / Professional Development:

- **Mentor Program** - This program continues to provide us with valuable insight as to how we can better support new teachers. Today's cohort focus was on helping students visually represent new learning.
- **Staff Evaluations**
 - Formals: 5
 - Walkthroughs: 36
 - Reflection Sessions: 21 (new process this year)
- **PLC Agendas** - For an updated view on what we're working on in PLCs each week, please feel free to visit our Learning Team Agendas page! <http://bit.ly/LearningTeamAgendas>
 - Currently focusing on communicating and assessing essential learnings (what a student should know and be able to do when they finish a class).

Administrator Report

Meeting: November Board Meeting

Date: 11/11/21

Dr. Todd Rhodes, Superintendent

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Commendations: To all our students and sponsors involved in Fall activities and organizations. It has been an amazing fall for Gothenburg Public Schools.

COVID Update: Gothenburg Public Schools remains operational in the Green risk tier.

Career Education: As I reported last month discussions have begun with local school districts to the west of us and Mid-plains Community College about potential career education opportunities for our students. We are exploring entering into a Joint Public agency.

STANCE: As we approach a new legislative session, STANCE members have begun to formally meet. STANCE has taken part in a few of the interim studies. The tentative 2022 legislative session begins on January 5th. This is a short session (60 days).

State Conference: Everyone is registered for the in-person conference. The conference runs from November 17th to the 19th. I will be headed to Omaha Wednesday morning for a NRCSA Legislative committee meeting.

2021-2022 Contract Days:

July-18 days

August-22 days

September-20 days

October-19 days

Internal Board Policies - Methods of OperationAgenda Construction and Control

- A. Written meeting agendas will be prepared by the Superintendent of Schools in corroboration with the President of the Board of Education. Any Board member may submit agenda items to be placed on the agenda by the Superintendent and the Board President.
- B. Control of the agenda is the responsibility of the Board President.
- C. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting.
- D. An agenda, kept continuously current, shall be readily available for public inspection at the office of the Superintendent of School of the Gothenburg School District during normal business hours. Except for items of an emergency nature, the agenda shall not be altered later than 24 hours before the scheduled commencement of the meeting. The School Board shall have the right to modify the agenda to include items of an emergency nature only by action taken at the public meeting at which the item is to be considered.

Legal Reference: § 84-1411

Date of Adoption: November 13, 2006

Internal Board Policies - Methods of OperationProcedures During Meetings

In the absence of the President and the Vice President of the Board of Education at any meeting, the Board shall choose a President pro tempore. In the absence of the Secretary at any meeting, the Board shall also choose a Secretary pro tempore.

Any action taken on a question or a motion duly moved and seconded shall be by roll call vote of the Board in open session, and the record shall state how each member voted, or if the member was absent or abstained.

The vote to elect the leadership of the Board of Education at the reorganization meeting shall be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes of the meeting.

Legal Reference: §79-569
 §79-520
 §84-1413

Date of Adoption: April 14, 2008

Bylaws of the Board - MeetingsRegular Meetings

The Board shall meet in regular session on the second Monday of each calendar month, unless otherwise designated by the president with the approval of the Board. All meetings shall be held in the boardroom at the Gothenburg Schools unless otherwise designated by the president with the approval of the Board. In each odd-numbered year, the January meeting will be held on or after the first Thursday after the first Tuesday.

Legal Reference: §79-554 §79-555 §84-1401

Special Meetings

A special meeting of the Board may be called by the president when in his opinion it is necessary, or upon recommendation of the Superintendent of Schools, or any two (2) Board members. No business shall be transacted at any special meeting, which does not come within the purpose, or purposes set forth in the call for the meeting unless it is of an emergency nature. Special Board sessions may be adjourned to a definite date and time.

Legal Reference: §79-520 §79-554 §79-555 §84-1401

Advance Delivery of Meeting Materials

The Board shall require the Superintendent to prepare an agenda which, with the minutes, shall be mailed or delivered to the Board members on Friday or prior to each regular monthly Board meeting.

Items not placed on the regular agenda may be tabled until the regular meeting on the following month to provide the Board adequate time to research the item in question. All citizens in the district boundary are permitted to place an item on the agenda. Those persons outside the district may place an item on the agenda by permission of the President of the Board or the Superintendent of Schools.

Order of Business

The following shall be the order of business for the regular meetings. The order of business may be changed by consent of all members present.

Meeting call to order, Pledge of Allegiance, Approval/Changes to Agenda, Recognition of Visitors, Business Items (Consent Agenda, Action Items, Policy Review, and Reports), Discussion Items, Time/Date of Next Meeting, Adjournment.

Parliamentary Procedure

The rules of parliamentary procedures as embodied in Robert's Rules of Order shall govern the school Board in its deliberation when the issue in question is not covered by these policies and bylaws.

Minutes

The Board of Education shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed. The minutes shall be prepared by the secretary immediately following the meeting, shall be written, shall be available for inspection by the public and for distribution to the members of the Board within ten (10) working days, or prior to the next convened meeting, whichever occurs earlier, and shall be a part of the agenda for the next regular meeting at which time they shall be corrected, if necessary, and approved. The minutes shall be kept in the office of the superintendent and shall be public records and open to public inspection during normal business hours.

Legal Reference: §79-577 §79-555 §§ 84-1408-1414

Voting

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

Date of Adoption: May 12, 2008

Date of Revision: August 8, 2016

Internal Board Policies - Methods of OperationOpportunity for Public Expression

The Board of Education as a representative body, recognizes the importance of the public's viewpoint relative to the direction of the educational programs in Gothenburg Public Schools. Therefore, the following guidelines have been established for patrons to efficiently and effectively give expression to their suggestions, concerns, and grievances:

- A. Public Forum - Each Board meeting shall have on its agenda a specific time entitled Public Forum, during which patrons may address the Board on matters of general concern. Patrons wishing to address the Board during the Public Forum will be allowed five (5) minutes to express their view. Board of Education members will refrain from expressing personal opinions during the Public Forum unless asked a direct question by a patron recognized by the Board President as having the floor. The Board imposed time limit may be extended by a majority vote of the Board following a request to do so. Board action may not be taken on matters discussed during the Public Forum unless the matter specifically appears on the prepared agenda. In the discretion of the Board President, the Public Forum may be omitted or bypassed at some, but not all, meetings of the Board of Education.

- B. Concerns and Complaints - Board action shall not be taken regarding a concern or complaint unless the following procedure has been followed:
 - Step 1. All Complaints concerning a particular school situation shall be submitted to the Principal of the building. They should be submitted in writing when practical. If the party involved is other than an individual, then the organization or persons represented shall be identified. If the problem involves other than an individual building, then the matter shall be directed to the Superintendent.
 - Step 2. Should the matter not be resolved to the satisfaction of the parties involved, they may appeal to the Superintendent.
 - Step 3. If the initiating party is not satisfied with the response of the Superintendent, said party may address a written appeal to the Board of Education through the Secretary of the Board.

- C. Speak to Agenda Item - Patrons or visitors who desire to have an item placed on the monthly Board meeting agenda and speak on that item should make their wishes known to the Superintendent prior to the distribution of the meeting agenda. Upon receipt of a request to be heard the Superintendent may, in the discretion of the Superintendent, place the item on the agenda. The Board President shall then allow the patron or visitors to address the Board at the appropriate time. The length of this presentation will be determined at the discretion of the Board President. Persons who wish to speak to an agenda item will not be required to have their name be placed on the agenda prior to the meeting in order to speak about items on the agenda.

Legal Reference: §84-1412

Date of Adoption: July 14, 2008

Board of Education Regular Meeting
October 11, 2021--7:00 P.M.
Discovery Center

Gothenburg Public Schools is the cornerstone of a proud, passionate, and progressive community where students and staff thrive in a positive and innovative environment. We ensure the growth of all individuals by inspiring them to own and maximize their potential.

Attendance Taken at 6:59 P.M.

Present Board Members:

Jon Hudson
Kyle Fornoff
Kelly Terrell
Becky Jobman
Nate Wyatt
Devin Brundage

Others Present:

Todd Rhodes--Superintendent
Kay Streater, Business Manager
Angie Richeson
Marc Mroczek
Allison Jonas
Seth Ryker
Tomye McKenna
Ellen Mortensen-Gothenburg Leader

Call of order & Pledge of Allegiance/Open Meetings Posted
7:00 P.M.

Agenda

Motion Passed: Motion to approve the agenda as presented passed with a motion by Brundage and a second by Hudson.

Terrell	Yes	Brundage	Yes
Fornoff	Yes	Hudson	Yes
Jobman	Yes	Wyatt	Yes

Recognition of Visitors

Erin Beavers	Ann Foster
Erin Feather	Ellen Mortensen-Gothenburg Leader

Consent Agenda

Motion Passed: Motion to approve consent agenda as presented passed with a motion by Hudson and a second by Jobman.

Approval of all Previous minutes	Approval of Treasurer's Report		
Approval of Warrants/Bills	Excuse Absent Board Members-None		
Approval of Option Students: Shelby Wigget-Anderson from Cozad, Beck Groene from Cozad.			
Brundage	Yes	Jobman	Yes
Hudson	Yes	Terrell	Yes
Fornoff	Yes	Wyatt	Yes

Interlocal Agreement

Motion Passed: Motion to approve the Interlocal Agreement with the Gothenburg Early Childhood Learning Coalition passed with a motion by Jobman and a second by Terrell.

Brundage	Yes	Terrell	Yes
Fornoff	Yes	Hudson	Yes
Jobman	Yes	Wyatt	Yes

Memorandum of Understanding

Motion Passed: Motion to approve the Memorandum of Understanding with Gothenburg Early Childhood Learning Coalition between Gothenburg Public Schools and the City of Gothenburg passed with a motion by Fornoff and a second by Jobman.

Jobman	Yes	Brundage	Yes
Hudson	Yes	Terrell	Yes
Fornoff	Yes	Wyatt	Yes

Paulsen Applications

Motion Passed: Motion to approve pay applications #6 and #7 to Paulsen's passed with a motion by Brundage and a second by Terrell.

Terrell	Yes	Brundage	Yes
Hudson	Yes	Fornoff	Yes
Jobman	Yes	Wyatt	Yes

Administrative Reports

Mrs. Richeson--Elementary Principal

Parent-Teacher Conferences. Second year of ReadyGen (Language Arts). Teachers and students engaged in learning.

Mr. Ryker--High School Principal

Homecoming week; Parent Teacher Conferences; Swede Foundations, setting goals as a group as well as individual; ACT Information for class of 2022.

Mr. Marc Mroczek--Activities Director/Asst. Principal

Fall Activities update; Remaining Fall activities; Believers & Achievers local winners were Arissa Ackerman, Bronson Long, and Callum Ward. Dist. Play Production Host; Congratulations to Lori Long on her 2021-2022 NSAA Outstanding Distinguished Service Award in Play Production.

Mrs. Tomye McKenna--SPED Director

New Para Educator; Elementary Volunteers are already in the building supporting students; Upcoming Elementary field trips.

Board of Education Regular Meeting

October 11, 2021--7:00 P.M.

Discovery Center

Page 3

Mrs. Allison Jonas--Director of Teaching/Learning

Attended Thriving Children's conference. Curriculum update; Assessment update; Mentor Program and PLC updates.

Dr. Todd Rhodes--Superintendent

Covid Update; Career Education--Talks with Mid-Plains Community College regarding potential career education opportunities for our students. Instructional Rounds; Audit will be completed by KSO, and presented at the November meeting. Stance; In Person State Conference; Strategic Planning update; Redistricting update.

Discussion

Next regular meeting--November 8, 2021--5:00 P.M.

Adjournment

Motion Passed: Motion to approve adjournment at 7:56 P.M., passed with a motion by Jobman and a second by Hudson.

Brundage	Yes	Jobman	Yes
Hudson	Yes	Terrell	Yes
Fornoff	Yes	Wyatt	Yes

Kay Streeter, Business Manager/Recording Secretary

SCHOOL DISTRICT # 20
Treasurer's Report for the month of:
October 2021

GENERAL FUND

09/30/21	Balance from last month		\$ 4,464,281.22
10/14/21	Int CD xxx732 - 01-1-01510	\$ 154.40	
10/14/21	Int CD xxx888 - 01-1-01510	\$ 39.30	
10/14/21	Int CD xxx889 - 01-1-01510	\$ 125.10	
10/14/21	R. Foster - 1990	\$ 20.00	
10/14/21	Hmetown -Lease 2510-440-0	\$ 1,590.87	
10/14/21	Planner - 1990	\$ 15.00	
10/14/21	Sale of Surplus Items-1990	\$ 225.00	
10/14/21	Sale of Surplus Items-1990	\$ 1,405.00	
10/14/21	Sale of Surplus Items-1990	\$ 10.00	
10/15/21	Custer County Treasurer Direct Deposit	\$ 131,720.98	
10/20/21	City of Gothenburg vendor payment	\$ 2,024.73	
10/20/21	City of Gothenburg vendor payment	\$ 103,088.85	
10/20/21	Gibbens broken equipment reimbursement 1100-610-2	\$ 16.00	
10/20/21	St/Fed Withholding Taxes	\$ 2,239.65	
10/20/21	Hot Lunch Payroll	\$ 8,440.78	
10/20/21	Retirement	\$ 2,024.73	
10/28/21	Dawson County Treasurer	\$ 328,015.24	
10/29/21	Lincoln Co Treasurer - 20	\$ 22,390.23	
10/29/21	Sale of Surplus Items-1990	\$ 40.00	
10/29/21	Sale of Surplus Items-1990	\$ 110.00	
10/29/21	Sale of Surplus Items-1990	\$ 4,670.00	
10/29/21	ESU #11 sub reimbursement	\$ 100.00	
10/29/21	St. of Neb-State aid to education	\$ 82,340.00	
10/29/21	Interest DDA xxx063	\$ 294.21	
	Total receipts for month	\$ 691,100.07	
	Custer County transfers to		
	Special Building Fund	\$ 4,964.78	
	Bond Fund	\$ 6,930.89	
	Total Warrants paid	\$ 1,258,354.37	
10/29/21	Balance		<u>\$ 3,885,131.25</u>
10/29/21	First State Bank xxx101	\$ 350,416.46	
10/29/21	First State Bank xxx063	\$ 849,538.53	
	COD#xxx303 First State Bank 0.30% due 11-16-21	\$ 1,027,708.90	
	COD#xxx055 Flatwater Bank 0.25% due 5-16-22	\$ 1,000,000.00	
	COD#xxx839 Flatwater Bank 0.40% due 6-06-22	\$ 234,300.35	
	COD#xxx988 First State Bank 0.30% due 12-13-21	\$ 20,705.98	
	COD#xxx306 Flatwater Bank 0.40% due 7-8-22	\$ 250,000.00	
	COD#xxx889 First State Bank 0.60% due 1-10-23	\$ 82,722.09	
	COD#xxx888 First State Bank 0.60% due 1-10-23	\$ 25,983.51	
	COD#xxx732 First State Bank 1.40% due 04-10-22	\$ 43,755.43	
10/29/21	Balance of investments and accounts		<u>\$ 3,885,131.25</u>

SCHOOL DISTRICT # 20
Treasurer's Report for the month of:
October 2021

SPECIAL BUILDING FUND

09/30/21 Balance		\$	727,361.32
10/20/21 Dawson County Treas	\$	12,515.86	
10/26/21 Custer County Treas - transfer from General Fund	\$	4,964.78	
10/29/21 Lincoln County Treas	\$	1,229.85	
10/29/21 Interest DDA xxx866	\$	192.75	
Total receipts		\$	18,903.24
Total Warrants paid		\$	227,751.10
 10/29/21 Balance			<u>\$ 518,513.46</u>
10/29/21 First State Bank xxx866	\$	518,512.85	
10/29/21 First State Bank xxx321	\$	0.61	
 10/29/21 Balance of investments and accounts			<u>\$ 518,513.46</u>

EMPLOYEE BENEFIT ACCOUNT

09/30/21 Balance		\$	27,224.69
10/05/21 City of Gothburg - Accts Payable 1010	\$	600.00	
10/20/21 Hot Lunch Ins	\$	107.50	
10/20/21 Emp Ins	\$	53.75	
10/20/21 Teacher Dues/Flex Plan	\$	5,415.23	
Total Receipts		\$	6,176.48
Total Warrants paid		\$	1,779.82
 10/29/21 Balance			<u>\$ 31,621.35</u>
10/29/21 First State Bank - xxx545	\$	31,621.35	
 10/29/21 Balance of investments and accounts			<u>\$ 31,621.35</u>

SCHOOL DISTRICT # 20
Treasurer's Report for the month of:
October 2021

DEPRECIATION FUND

09/30/21	Balance			\$	562,467.17
10/29/21	Interest DDA xxx515	\$	98.04		
	Total receipts			\$	98.04
	Total Warrants paid			\$	-
10/29/21	Balance			\$	<u>562,565.21</u>
10/29/21	Flatwater Bank xxx515	\$	352,642.57		
	COD #xxx476 Flatwater Bank 0.15% due 8-20-22	\$	100,000.00		
	COD#xxx266 First State Bank 0.40% due 8-24-22	\$	59,922.64		
	COD#xxx477 Flatwater Bank 0.15% due 8-30-22	\$	50,000.00		
10/29/21	Balance of investments and accounts			\$	<u>562,565.21</u>

SCHOOL DISTRICT 20 BOND FUND

09/30/21	Balance			\$	936,156.87
10/20/21	Dawson Co K-8	\$	7,857.85		
10/20/21	Dawson Co 9-12	\$	16,574.86		
10/26/21	Custer Co-transfer from General Fund K-8	\$	355.96		
10/26/21	Custer Co-transfer from General Fund 9-12	\$	6,574.93		
10/29/21	Lincoln Co-K-8	\$	1,136.49		
10/29/21	Lincoln Co-9-12	\$	928.66		
10/29/21	Interest acct xxx753	\$	262.96		
	Total Receipts			\$	33,691.71
	Total paid out			\$	-
10/29/21	Balance			\$	<u>969,848.58</u>
10/29/21	First State Bank Acct xxx753	\$	969,848.58		
10/29/21	Balance of Investments and accounts			\$	<u>969,848.58</u>
10/29/21	TOTAL DEPOSITS OF THE DISTRICT			\$	<u>5,967,679.85</u>

Prepared by Randall G. Waskowiak, Treasurer Dist # 20



SCHOOL DISTRICT # 20
Treasurer's Report for the month of:
October 2021

First State Bank-total deposits

DDA xxx101 General Fund	\$ 350,416.46
DDA xxx321 Special Building Fund	\$ 0.61
DDA xxx753 Bond Fund	\$ 969,848.58
DDA xxx063 General Fund	\$ 849,538.53
DDA xxx866 Special Building Fund	\$ 518,512.85
DDA xxx545 Employee Benefit Account	\$ 31,621.35
CD#xxx266 Depreciation Fund	\$ 59,922.64
CD#xxx732 General Fund	\$ 43,755.43
CD#xxx888 General Fund	\$ 25,983.51
CD#xxx889 General Fund	\$ 82,722.09
CD#xxx988 General Fund	\$ 20,705.98
CD#xxx303 General Fund	\$ 1,027,708.90

Total deposits are covered by securities pledged to NBISCO
to meet the 102% statutory pledge requirement. - verified \$ 3,980,736.93

Flatwater Bank - Total deposits

COD#xxx839 General Fund	\$ 234,300.35
COD#xxx306 General Fund	\$ 250,000.00
COD#xxx476 Depreciation Fund	\$ 100,000.00
DDA xxx515 Depreciation Fund	\$ 352,642.57
COD#xxx477 Depreciation Fund	\$ 50,000.00
COD#xxx055 General Fund	\$ 1,000,000.00

Total \$ 1,986,942.92

Reconciled by Kay Streeter

10/29/21 DDA #xxx490 Hot Lunch Fund	\$ 293,554.08
10/29/21 DDA #xxx771 Student Activity Fund	\$ 294,217.76
10/29/21 DDA #xxx822 Petty Cash Fund	\$ 2,030.00
10/29/21 DDA #xxx852 Student Fees Fund	\$ 23,486.12

Total deposits are covered by securities pledged to NBISCO
to meet the 102% statutory pledge requirement. - verified \$ 2,600,230.88

TO WHOM ISSUED

AMOUNT

TOTAL		\$0.00
Beginning Balance		\$ 2,030.00
Receipts		-
		\$ 2,030.00
Expenditures		\$ -
		\$ 2,030.00
Statement Balance	\$ 2,030.00	
Outstanding Deposits	\$ -	
Total	\$ 2,030.00	
Outstanding Checks		\$ -
		\$ -
Balance October 3, 2021		\$ 2,030.00

Current Cash Balance Report

ALL Data

Date: 10/01/2021 thru 10/31/2021

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
A Athletics					
1000 Activities Account	50,000.00	0.00	0.00	0.00	50,000.00
1010 Activity Tickets	4,665.00	65.00	0.00	0.00	4,730.00
1015 Gates	16,935.45	8,292.80	0.00	0.00	25,228.25
1020 Sale of Equipment	215.00	0.00	0.00	0.00	215.00
1025 Meals/Lodging	-21,566.17	0.00	985.50	0.00	-22,551.67
1030 Officials	-33,388.35	0.00	6,149.00	0.00	-39,537.35
1035 Football Equipment	-15,905.62	0.00	457.38	0.00	-16,363.00
1040 Basketball Equipment	0.00	0.00	157.43	0.00	-157.43
1045 Track Equipment	-1,209.01	0.00	0.00	0.00	-1,209.01
1050 Wrestling Equipment	-60.00	0.00	414.27	0.00	-474.27
1055 Golf Equipment	0.00	0.00	635.99	0.00	-635.99
1060 Softball Equipment	-970.47	0.00	483.48	0.00	-1,453.95
1065 Misc. Athletic	13,284.98	500.00	11,000.00	0.00	2,784.98
1070 Entry Fees	-595.00	1,575.00	66.00	0.00	914.00
1075 Volleyball Equipment	-559.46	0.00	0.00	0.00	-559.46
1080 Cross Country Equip.	-126.09	0.00	1,606.85	0.00	-1,732.94
1085 Supplies/Equipment	-5,526.79	0.00	752.44	0.00	-6,279.23
1090 Athletic-Other	5,575.16	0.00	0.00	0.00	5,575.16
1091 Jr Hi State Track	9,648.45	0.00	0.00	0.00	9,648.45
A Athletics Totals:	20,417.08	10,432.80	22,708.34	0.00	8,141.54
B Adult Ed.					
1100 Adult Ed.	0.00	0.00	0.00	0.00	0.00
B Adult Ed. Totals:	0.00	0.00	0.00	0.00	0.00
C School					
1200 Yearbook	1,078.32	1,475.00	0.00	0.00	2,553.32
1210 Helping Hands	8,308.38	0.00	0.00	0.00	8,308.38
1215 History Grant	0.00	0.00	0.00	0.00	0.00
1220 FCS	237.33	0.00	145.89	0.00	91.44
1225 Industrial Tech	14,925.86	0.00	0.00	0.00	14,925.86
1229 Life Skills	0.00	0.00	0.00	0.00	0.00
1230 Renaissance	5,915.36	0.00	22.05	0.00	5,893.31
1240 Band	13,071.30	0.00	0.00	0.00	13,071.30
1241 Flag Corp	309.49	0.00	0.00	0.00	309.49
1245 Vocal	19,601.29	0.00	0.00	0.00	19,601.29
1246 Special Music	0.00	0.00	0.00	0.00	0.00
1250 Art Club	6,441.76	279.55	7.64	0.00	6,713.67
1251 Jr. Hi. Art Club	1,029.66	0.00	0.00	0.00	1,029.66
1255 Pop/Lounge	4,338.06	30.13	184.36	0.00	4,183.83
1260 General	24,666.44	12,439.51	15,314.87	109.25	21,900.33
1261 Chromebook Repair	21,848.07	60.00	0.00	0.00	21,908.07
1262 Weight Room	0.00	0.00	0.00	0.00	0.00
C School Totals:	121,771.32	14,284.19	15,674.81	109.25	120,489.95
D Candy					
1300 Candy Fund	-1,847.88	3,765.01	162.82	-109.25	1,645.06
D Candy Totals:	-1,847.88	3,765.01	162.82	-109.25	1,645.06
E Classes					
1400 Senior Class	500.00	0.00	0.00	0.00	500.00
1410 Junior Class	1,380.54	1,441.90	533.04	0.00	2,289.40
1415 Sophomore Class	1,893.80	0.00	0.00	0.00	1,893.80
1420 Freshmen Class	88.25	0.00	0.00	0.00	88.25
1425 8th Class	0.00	0.00	0.00	0.00	0.00

Current Cash Balance Report

ALL Data

Date: 10/01/2021 thru 10/31/2021

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
1430 7th Class	0.00	0.00	0.00	0.00	0.00
E Classes Totals:	3,862.59	1,441.90	533.04	0.00	4,771.45
F Clubs					
1500 Cheerleaders	1,678.63	2,395.00	1,825.95	0.00	2,247.68
1505 Elem. Circle of Friends	573.62	97.04	37.87	0.00	632.79
1506 H.S. Circle of Friends	0.00	0.00	0.00	0.00	0.00
1510 Drama	0.00	0.00	0.00	0.00	0.00
1511 English Activities	0.00	0.00	0.00	0.00	0.00
1512 Entrepreneurship	3,036.57	0.00	0.00	0.00	3,036.57
1515 FFA	9,181.38	880.22	4,188.61	0.00	5,872.99
1516 Fit Kids	0.00	0.00	0.00	0.00	0.00
1520 Sr. Hi Quiz Bowl	952.97	0.00	36.00	0.00	916.97
1521 Jr. Hi Quiz Bowl	0.00	0.00	0.00	0.00	0.00
1522 Media Production	5,397.03	0.00	0.00	0.00	5,397.03
1525 NFL	6,717.06	0.00	0.00	0.00	6,717.06
1530 NHS	0.00	0.00	0.00	0.00	0.00
1531 One Act	7,390.56	1,200.00	338.03	0.00	8,252.53
1535 D.I.	0.00	0.00	0.00	0.00	0.00
1540 SPB	0.00	0.00	0.00	0.00	0.00
1545 SADD	0.00	0.00	0.00	0.00	0.00
1550 Student Council	1,935.11	1,753.56	664.92	0.00	3,023.75
1555 Donations to School	0.00	0.00	0.00	0.00	0.00
1560 Driver's Ed.	4,290.00	0.00	0.00	0.00	4,290.00
1565 School Gala	0.00	0.00	0.00	0.00	0.00
1570 Improv	0.00	0.00	0.00	0.00	0.00
1575 Math A.P.	4,369.54	0.00	0.00	0.00	4,369.54
1580 Media	1,313.22	0.00	0.00	0.00	1,313.22
1585 Post Prom	1,324.51	0.00	0.00	0.00	1,324.51
1590 Science Club	1,060.07	0.00	0.00	0.00	1,060.07
1595 Walk Fit	0.00	0.00	0.00	0.00	0.00
1647 C.Country Club	-510.30	0.00	0.00	0.00	-510.30
1652 Legends Scholarship	-250.00	250.00	1,000.00	0.00	-1,000.00
1718 6th Grade	2,821.71	0.00	0.00	0.00	2,821.71
F Clubs Totals:	51,281.68	6,575.82	8,091.38	0.00	49,766.12
G Sports					
1600 Boys Future B.Ball	0.58	30.00	0.00	0.00	30.58
1610 Football Club	3,105.28	0.00	654.06	0.00	2,451.22
1620 Girls Future B.Ball	911.40	810.00	0.00	0.00	1,721.40
1625 Boys Golf	73.84	0.00	0.00	0.00	73.84
1626 Girls Golf	2,007.84	0.00	84.12	0.00	1,923.72
1627 Gothenburg B.Ball Club	0.00	0.00	0.00	0.00	0.00
1628 Jr. Hi Football Club	644.11	0.00	0.00	0.00	644.11
1629 Jr. Power Wt. Lifting	0.00	0.00	0.00	0.00	0.00
1630 Softball	3,944.97	0.00	0.00	0.00	3,944.97
1632 Tennis Club	603.00	0.00	0.00	0.00	603.00
1635 Mat Maids	219.56	0.00	0.00	0.00	219.56
1640 VolleyBall	-835.06	0.00	142.53	0.00	-977.59
1643 7-8th Volleyball	728.31	0.00	0.00	0.00	728.31
1645 Youth Volleyball	1,761.37	240.00	1,042.00	0.00	959.37
1650 Wrestling Boosters	-2,029.86	0.00	0.00	0.00	-2,029.86
1651 Summer Wrestling	40,624.46	0.00	0.00	0.00	40,624.46
G Sports Totals:	51,759.80	1,080.00	1,922.71	0.00	50,917.09

Current Cash Balance Report

ALL Data

Date: 10/01/2021 thru 10/31/2021

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
H Elementary					
1700 Elem. Book Fair	8,182.69	2,417.64	0.00	0.00	10,600.33
1701 Elem. Art Program	162.48	0.00	0.00	0.00	162.48
1705 Elem. Courtesy Fund	355.00	20.00	0.00	0.00	375.00
1710 Elem. Fund Raising	15,537.63	266.16	1,055.00	0.00	14,748.79
1711 1st Grade	3,413.06	0.00	0.00	0.00	3,413.06
1712 2nd Grade	2,839.86	0.00	0.00	0.00	2,839.86
1713 4th Grade	1,133.41	351.50	0.00	0.00	1,484.91
1714 5th Grade	6,706.81	0.00	0.00	0.00	6,706.81
1715 Elem. Lounge	1,162.68	0.00	0.00	0.00	1,162.68
1716 3rd Grade	1,000.88	0.00	0.00	0.00	1,000.88
1717 Kindergarten	1,465.97	0.00	0.00	0.00	1,465.97
1719 Elem. Courtesy Fund	285.00	35.00	44.00	0.00	276.00
1720 Elem. Stu. Co.	0.00	0.00	0.00	0.00	0.00
1725 Elem. O.D. Ed.	0.00	0.00	0.00	0.00	0.00
H Elementary Totals:	42,245.47	3,090.30	1,099.00	0.00	44,236.77
I Interest					
1800 DDA Interest	4,291.86	47.64	0.00	0.00	4,339.50
1810 CD Interest	9,714.23	0.00	0.00	0.00	9,714.23
I Interest Totals:	14,006.09	47.64	0.00	0.00	14,053.73
J Scholarships					
1900 Athletics Count	210.75	0.00	0.00	0.00	210.75
1910 Alberts Memorial	237.71	0.00	0.00	0.00	237.71
1915 Alumni	0.00	0.00	0.00	0.00	0.00
1920 Greene Memorial	22,170.71	0.00	0.00	0.00	22,170.71
1925 Uehling Scholarship	-2,257.57	0.00	0.00	0.00	-2,257.57
1930 J.L. Brock Scholarship	105.00	0.00	0.00	0.00	105.00
1935 Pioneer Seed Scholarship	0.00	0.00	0.00	0.00	0.00
1940 Swedes Lead Scholarship	6,194.00	90.00	0.00	0.00	6,284.00
J Scholarships Totals:	26,660.60	90.00	0.00	0.00	26,750.60
Report Totals:	330,156.75	40,807.66	50,192.10	0.00	320,772.31

Check Summary Report

Date: 10/01/2021 thru 10/31/2021

Check Number	Status	Check / Void Date	Vendor Name	PQ Number	Description	Amount
023594	O	10/01/2021	Darren Esch		Athletic-F.Ball	525.00
023595	O	10/01/2021	DJ Cashman		Stu. Co.	350.00
023596	O	10/02/2021	Amber Berliner		Athletic-V.Ball	150.00
023597	O	10/02/2021	Gloria Anderson		Athletic-V.Ball	150.00
023598	O	10/02/2021	Job Vigil		Athletic-V.Ball	150.00
023599	O	10/02/2021	Melissa Rice		Athletic-V.Ball	150.00
023600	O	10/04/2021	Gabriel Ryland		Athletic-V.Ball	120.00
023601	O	10/04/2021	Job Vigil		Athletic-V.Ball	120.00
023602	O	10/05/2021	Matt Kornick		Athletic-F.Ball	320.00
023603	O	10/07/2021	Gabriel Ryland		Athletic-V.Ball	150.00
023604	O	10/07/2021	Lynn Gillespie		Athletic-V.Ball	150.00
023605	O	10/07/2021	Renee Davis		Athletic-V.Ball	150.00
023606	O	10/07/2021	Shannon Etherton		Athletic-V.Ball	150.00
023607	O	10/08/2021	Allison Jonas		General-DC Trip	106.90
023608	O	10/08/2021	Awards Unlimited, Inc.		Ath/Quiz/One Act	741.32
023609	O	10/08/2021	Cash-Wa Disbributing		Candy	43.96
023610	O	10/08/2021	Dee's Floral & Gifts		Stu. Co.	226.99
023611	O	10/08/2021	Erin Feather		Elem. COF	37.87
023612	O	10/08/2021	Fresh Seasons Market			614.30
023613	O	10/08/2021	Gothenburg Leader		Youth V.Ball	1,042.00
023614	O	10/08/2021	Gymnastics West		Cheerleaders	1,440.00
023615	O	10/08/2021	Hot Lunch		Athletic	585.00
023616	O	10/08/2021	Kristen Butterfield		General-DC Trip	346.70
023617	O	10/08/2021	Lou's Sporting Goods		Athletic	1,349.23
023618	O	10/08/2021	McCook High School		Athletic	105.00
023619	O	10/08/2021	Nana's Country Kitchen		F.Ball Club	45.00
023620	O	10/08/2021	Precision Race Results LLC		Athletic	1,578.40
023621	O	10/08/2021	The Sport Shoppe		F.Ball Club	336.00
023622	O	10/08/2021	Wild Horse Golf Club		Athletic	76.28
023623	O	10/08/2021	World Classrooms		DC Trip	3,092.27
023624	O	10/11/2021	Aimee Davis		Athletic-V.Ball	70.00
023625	O	10/11/2021	Allison Jonas		Athletic-V.Ball	70.00
023626	O	10/11/2021	Michelle Stienike		Athletic-V.Ball	70.00
023627	O	10/11/2021	Rick Love		Athletic-V.Ball	70.00
023628	O	10/12/2021	Michelle Stienike		Athletic-V.Ball	105.00
023629	O	10/12/2021	Tyson Werner		Athletic-F.Ball	325.00
023630	O	10/15/2021	Bradlee Hartzog		Athletic-F.Ball	105.00
023631	O	10/15/2021	Scott Anderson		Athletic-Official	105.00
023632	O	10/15/2021	Scott Maschmeier		Athletic-F.Ball	105.00
023633	O	10/15/2021	Scott Schukar		Athletic-FB	105.00
023634	O	10/15/2021	Tim Valleau		Athletic-F.Ball	105.00
023636	O	10/13/2021	Comfort Suites		Athletic-C.Country	96.00

Check Summary Report

Date: 10/01/2021 thru 10/31/2021

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
023637	O	10/13/2021	Jesse Kincheloe		Athletic-F.Ball	49.80
023638	O	10/13/2021	NE FFA Association		FFA	35.00
023639	O	10/13/2021	Presley Wendelin		FFA-Shirts	1,920.00
023640	O	10/13/2021	Sydney Houchin		Jr. Class	23.04
023641	O	10/19/2021	Calab Delatour		Athletic-V.Ball	150.00
023642	O	10/19/2021	Job Vigil		Athletic-V.Ball	150.00
023643	O	10/21/2021	Annie Cornwell		Athletic-V.Ball	45.00
023644	O	10/21/2021	Awards Unlimited, Inc.		Athletic	84.75
023645	O	10/21/2021	Brent Streeter		Athletic-S.Ball	15.00
023646	O	10/21/2021	BSN Sports		Athletic	654.78
023647	O	10/21/2021	Caroline Scott		Athletic-V.Ball	30.00
023648	O	10/21/2021	Cindy Moore		Athletic-V.Ball	525.00
023649	O	10/21/2021	Crystal Ryker		Athletic-V.Ball	45.00
023650	O	10/21/2021	Deanna Finke		Athletic-V.Ball	210.00
023651	O	10/21/2021	Erin Beavers		Athletic-V.Ball	15.00
023652	O	10/21/2021	Flatwater Bank		Meals State C.Country	40.00
023653	O	10/21/2021	Ginny Peterson		Athletic-V.Ball	45.00
023654	O	10/21/2021	Jo Wiggins		Athletic-V.Ball	120.00
023655	O	10/21/2021	Karman Keith		Athletic-V.Ball	15.00
023656	O	10/21/2021	Kassie Schuett		Athletic-V.Ball	90.00
023657	O	10/21/2021	Kayla Paul		Athletic-V.Ball	150.00
023658	O	10/21/2021	Kim Jorgenson		Athletic-V.Ball	45.00
023659	O	10/21/2021	Lori Verster		Athletic-F.Ball	15.00
023660	O	10/21/2021	Northeast Community College		Legends Scholarship	500.00
023661	O	10/21/2021	Patrick Moore		Athletic-V.Ball	300.00
023662	O	10/21/2021	Tawnya Strauser		Athletic-V.Ball	105.00
023663	O	10/21/2021	University of Nebraska -Kearney		Scholarship	500.00
023664	O	10/21/2021	US Foods		HS Lounge	184.36
023665	O	10/21/2021	Varsity Spirit Fashions &		Cheerleaders	165.95
023666	O	10/21/2021	Maggie Tiller		Athletic-V.Ball	45.00
023667	O	10/22/2021	Hudl		Athletic-Hudl	11,000.00
023668	O	10/25/2021	Awards Unlimited, Inc.		Athletics	12.91
023669	O	10/25/2021	Cash-Wa Disbributing		Candy	87.92
023670	O	10/25/2021	Craig Streeter		Athletic	30.00
023671	O	10/25/2021	Johnny on the Spot		Athletic	480.00
023672	O	10/25/2021	Lori Verster		Athletic	15.00
023673	O	10/25/2021	Lou's Sporting Goods		Athletic	547.23
023674	O	10/25/2021	Michelle Mroczek		Athletic	15.00
023675	O	10/25/2021	Valentine FFA Alumni		FFA	61.00
023676	O	10/25/2021	Wild Horse Golf Club		Athletic	4.20
023677	O	10/25/2021	Kearney Catholic High School		Athletic-Cheer Admission	30.00
023678	O	10/26/2021	Kearney Catholic High School		Athletic - Cheerleaders	36.00
023679	O	10/29/2021	Kristian Freeland		Athletic-V.Ball	174.50

ALL Data

Check Summary Report

Arranged by:
Check Number

Date: 10/01/2021 thru 10/31/2021

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
023680	O	10/29/2021	Scott Johnson		Athletic-V.Ball	174.50
023681	O	10/29/2021	Little Ceasar's Pizza Kit		World Classrooms	8,451.00
023682	O	10/29/2021	US Bank		FFA/Jr./Art/Ath/Courte/Stu/Can	3,726.89
023683	O	10/29/2021	World Classrooms		General-Fund Raiser	3,318.00
023684	O	10/29/2021	Nana's Country Kitchen		Renaissance	22.05

Report Total: 50,192.10

Check Journal

Fiscal Year: 2022

Check Number Invoice Account Number	Date Invoice Date	Vendor ID PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
Journal Number: 51			Hot Lunch-October 2021		Posted: 10/29/2021		
Computer Checks							
06 - LUNCH FUND							
Bank Account :B - GSB-Hot Lunch							
00004598	10/29/2021	CHESTCO	Chesterman Co.				
95014295	10/29/2021			10/29/2021	Food		
06-2-03100-630-000			SUP FOOD			-639.47	639.47
					Invoice Total:	-639.47	639.47
					Check Total:	-639.47	639.47
00004599	10/29/2021	USBANK	U.S. Bank				
9190	10/29/2021			10/29/2021	Supplies		
06-2-03100-610-000			SUP SUPPLIES			-165.78	165.78
					Invoice Total:	-165.78	165.78
					Check Total:	-165.78	165.78
					06 - LUNCH FUND	-805.25	805.25
			Total of Computer Checks			-805.25	805.25
Fund Summary							
06 - LUNCH FUND						-805.25	805.25
Payroll Summary							
					Report Total:	-805.25	805.25

Check Journal

Fiscal Year: 2022

Check Number Invoice Account Number	Date Invoice Date	Vendor ID Invoice Date PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
Journal Number: 66			Hot Lunch-October 2021		Posted: 11/10/2021		
Computer Checks							
06 - LUNCH FUND							
Bank Account :B - GSB-Hot Lunch							
00004600	10/31/2021	CASHWA	Cash-Wa Distributing				
122080	10/31/2021			11/10/2021	Food/Supplies		
06-2-03100-610-000			SUP SUPPLIES			-2,317.47	2,317.47
06-2-03100-630-000			SUP FOOD			-18,892.59	18,892.59
					Invoice Total:	-21,210.06	21,210.06
					Check Total:	-21,210.06	21,210.06
00004601	10/31/2021	CHESTCO	Chesterman Co.				
95014295	10/31/2021			11/10/2021	Food		
06-2-03100-630-000			SUP FOOD			-774.78	774.78
					Invoice Total:	-774.78	774.78
					Check Total:	-774.78	774.78
00004602	10/31/2021	ECOLABPEST	Ecolab Pest Elimination				
5492061	10/31/2021			11/10/2021	Pest Control		
06-2-03100-890-000			MISCELLANEOUS			-69.82	69.82
					Invoice Total:	-69.82	69.82
					Check Total:	-69.82	69.82
00004603	10/31/2021	FRESSEAS	Fresh Seasons				
1730	10/31/2021			11/10/2021	Food		
06-2-03100-630-000			SUP FOOD			-6.58	6.58
					Invoice Total:	-6.58	6.58
					Check Total:	-6.58	6.58
00004604	10/31/2021	HILADAIRY	Hiland Dairy				
14345	10/31/2021			11/10/2021	Milk		
06-2-03100-630-000			SUP FOOD			-4,010.31	4,010.31
					Invoice Total:	-4,010.31	4,010.31
					Check Total:	-4,010.31	4,010.31
00004605	10/31/2021	TRYOWELD	Tryon Welding				
112185	10/31/2021			11/10/2021	Maint/Repair		
06-2-03100-570-000			Food Service-Repair Equip.			-160.00	160.00
					Invoice Total:	-160.00	160.00
					Check Total:	-160.00	160.00
00004606	10/31/2021	USFOODS	U S Foods, Inc.				
44120491	10/31/2021			11/10/2021	Food/Supplies		
06-2-03100-610-000			SUP SUPPLIES			-527.13	527.13
06-2-03100-630-000			SUP FOOD			-8,419.80	8,419.80
					Invoice Total:	-8,946.93	8,946.93
					Check Total:	-8,946.93	8,946.93
					06 - LUNCH FUND	-35,178.48	35,178.48
			Total of Computer Checks			-35,178.48	35,178.48

Manual Checks

Check Journal

Fiscal Year: 2022

Check Number Invoice Account Number	Date Invoice Date	Vendor ID PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
Bank Account :B - GSB-Hot Lunch							
00000000	10/31/2021	MAGIWRIT	Magic-Wrighter Inc.				
	October	10/12/2021		11/10/2021	Fees		
06-2-03100-890-000			MISCELLANEOUS			-27.95	27.95
					Invoice Total:	-27.95	27.95
					Check Total:	-27.95	27.95
						-27.95	27.95
					Total of Manual Checks	-27.95	27.95
Fund Summary							
06 - LUNCH FUND						-35,206.43	35,206.43
Payroll Summary							
					Report Total:	-35,206.43	35,206.43

SELECTED Data

Monthly Revenue Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Receipts	YTD Receipts	Revenue Balance	Percent Remaining
06	LUNCH FUND					
06-1-01510-000-000	Interest for Lunch Fund	0.00	37.84	82.06	-82.06	0.00
06-1-01611-000-000	Daily Sales for Reimbursable Meals	45,000.00	6,931.75	10,260.25	34,739.75	77.19
06-1-01630-000-000	Special Functions Food Sales	7,000.00	1,508.95	1,762.17	5,237.83	74.82
06-1-01990-000-000	Miscellaneous for Lunch Fund	1,000.00	0.00	0.00	1,000.00	100.00
06-1-03150-000-000	State Reimbursement	3,000.00	0.00	0.00	3,000.00	100.00
06-1-04210-000-000	Federal Nutrition Programs	570,000.00	113,279.10	113,279.10	456,720.90	80.12
06-1-05200-000-000	Fund Transfers to School Nutrition	0.00	0.00	0.00	0.00	0.00
06-1-05690-000-000	Other Non-Revenue Receipts-Food Ser	0.00	0.00	0.00	0.00	0.00
06-1-06997-000-000	ESSER II	0.00	0.00	0.00	0.00	0.00
06-1-06998-000-000	ESSER III	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
06	FUND Totals:	626,000.00	121,757.64	125,383.58	500,616.42	79.97
	Report Totals:	626,000.00	121,757.64	125,383.58	500,616.42	79.97

First State Bank - Gothenburg
 914 Lake Avenue PO Box 79
 Gothenburg, NE 69138

PAGE: 1
 ACCOUNT: 100101 10/29/2021
 DOCUMENTS: 89

TELEPHONE: 308-537-3684

SCHOOL DISTRICT 20
 1322 AVENUE I
 GOTHENBURG NE 69138

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PUBLIC FUNDS ACCOUNT 100101

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		LAST STATEMENT 09/30/21	378,794.91
MINIMUM BALANCE	350,416.46	6 CREDITS	1,229,975.92
AVG AVAILABLE BALANCE	475,222.92	92 DEBITS	1,258,354.37
AVERAGE BALANCE	475,222.92	THIS STATEMENT 10/29/21	350,416.46

- - - - - DEPOSITS - - - - -		
REF #.....DATE.....AMOUNT	REF #.....DATE.....AMOUNT	REF #.....DATE.....AMOUNT
10/20 2,239.65	10/20 10,465.51	

- - - - - OTHER CREDITS - - - - -		
DESCRIPTION	DATE	AMOUNT
General Fund xfer - bills	10/12	326,184.48
General Fund xfer - payroll	10/18	785,972.70
SCHOOL DISTRICT VENDOR PMT 00000292	10/20	2,024.73
SCHOOL DISTRICT VENDOR PMT 00000291	10/20	103,088.85

- - - - - CHECKS - - - - -					
CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT
60546*10/27 623.50	60640 10/18 1,095.00	60656 10/19 360.00			
60561*10/05 580.20	60641*10/14 17,514.27	60657 10/20 8,426.14			
60571*10/04 3,330.90	60643 10/15 2,119.54	60658 10/22 340.80			
60582*10/29 705.71	60644 10/25 237.30	60659 10/19 271.00			
60608*10/01 21,321.03	60645 10/19 4,345.00	60660 10/20 1,264.50			
60628*10/13 190.00	60646 10/19 259.49	60661 10/18 772.23			
60631 10/20 219.18	60647 10/19 2,586.25	60662 10/19 1,916.00			
60632 10/26 295.85	60648 10/18 8,289.88	60663 10/18 2,988.47			
60633 10/13 146.14	60649 10/13 395.00	60664 10/19 933.80			
60634 10/22 550.00	60650 10/19 2,057.73	60665 10/19 1,199.34			
60635 10/21 43.32	60651 10/15 924.00	60666 10/18 1,250.25			
60636 10/19 1,047.05	60652 10/14 20.00	60667 10/18 64.28			
60637 10/18 19.87	60653 10/18 75.60	60668 10/21 720.00			
60638 10/27 908.50	60654 10/18 332.10	60669 10/26 2,598.95			
60639 10/19 147.60	60655 10/19 60.00	60670 10/18 122.95			

* * * C O N T I N U E D * * *

TELEPHONE: 308-537-3684

SCHOOL DISTRICT 20

=====
 PUBLIC FUNDS ACCOUNT 100101
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----- CHECKS -----								
CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT
60671*	10/19	2,338.00	60687	10/18	156.85	60702	10/22	136,693.72
60673	10/12	70.40	60688	10/27	62.97	60703	10/22	7,662.90
60674	10/25	12,970.89	60689*	10/21	243.45	60704*	10/20	5,468.98
60675	10/18	5,689.47	60691	10/19	1,705.00	60706	10/27	697.30
60676	10/18	289.62	60692	10/18	1,037.50	60707	10/26	1,668.61
60677	10/12	229.16	60693	10/19	1,908.83	60708	10/22	668.00
60678	10/18	96.16	60694	10/12	36.64	60709	10/25	3,942.00
60679	10/18	160.00	60695	10/19	31.35	60710	10/26	1,694.90
60680	10/18	250.00	60696	10/18	482.50	60711	10/27	18,946.23
60681	10/18	467.07	60697	10/15	7,050.30	60712*	10/25	5,017.22
60682	10/19	364.65	60698	10/25	135.75	60714	10/22	18.00
60683*	10/18	5,402.75	60699	10/19	403.70	60715	10/26	660.00
60685	10/18	873.90	60700	10/18	190,367.98	60716	10/25	100.00
60686	10/19	1,056.29	60701	10/26	5,912.75	60717	10/25	29.94

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

----- OTHER DEBITS -----			
DESCRIPTION	DATE	AMOUNT	
RETIREMENT RETIREMENT DEBIT NE Public Employee Retirement System 402-471-2053	10/14	107,355.22	
Nebraska Revenue Neb Epay NB1DORXXXXX4641	10/20	18,343.13	
GOTH SCHOOLS DEBIT 1	10/20	108,846.12	
IRS USATAXPYMT 220169363553943	10/20	120,680.81	
GOTH SCHOOLS DEBIT 1	10/20	386,398.64	

----- DAILY BALANCE -----					
DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
10/01	357,473.88	10/15	543,696.59	10/25	385,191.73
10/04	354,142.98	10/18	1,109,384.86	10/26	372,360.67
10/05	353,562.78	10/19	1,086,393.78	10/27	351,122.17
10/12	679,411.06	10/20	554,565.02	10/29	350,416.46
10/13	678,679.92	10/21	553,558.25		
10/14	553,790.43	10/22	407,624.83		

SELECTED Data
Date Range: YTD thru 10/31/2021

Monthly Revenue Report

Arranged by:
Account Number

Account	Description	Budget	October Receipts	YTD Receipts	Revenue Balance	Percent Remaining
01	GENERAL FUND					
01-1-01100-000-000	Taxes Levied by School District	8,100,000.00	434,853.93	2,400,312.69	5,699,687.31	70.36
01-1-01115-000-000	Carline Taxes	0.00	0.00	0.00	0.00	0.00
01-1-01120-000-000	Public Power Dist. Sales Tax	0.00	0.00	0.00	0.00	0.00
01-1-01125-000-000	Motor Vehicle Taxes	450,000.00	31,913.32	62,947.68	387,052.32	86.01
01-1-01140-000-000	General-Interest Earned	0.00	0.00	0.00	0.00	0.00
01-1-01312-000-000	Tuition for Summer School	0.00	0.00	0.00	0.00	0.00
01-1-01323-000-000	Tuition From Other School/Within St	0.00	0.00	0.00	0.00	0.00
01-1-01370-000-000	Preschool Tuition	0.00	0.00	0.00	0.00	0.00
01-1-01510-000-000	Interest on Investments	20,000.00	613.01	986.31	19,013.69	95.06
01-1-01910-000-000	Rental of School Facilities	1,000.00	0.00	0.00	1,000.00	100.00
01-1-01911-000-000	Local License Fees	3,000.00	0.00	0.00	3,000.00	100.00
01-1-01921-000-000	Police Court Fines	0.00	0.00	0.00	0.00	0.00
01-1-01942-000-000	Textbook Fines	0.00	0.00	0.00	0.00	0.00
01-1-01990-000-000	Miscellaneous Local Revenue	1,000.00	6,495.00	6,495.00	-5,495.00	-549.50
01-1-02110-000-000	County Fines and Fees	70,000.00	3,222.76	20,417.61	49,582.39	70.83
01-1-02130-000-000	Other County Receipts	0.00	0.00	0.00	0.00	0.00
01-1-02410-281-001	HSA PRINC ELEM	0.00	0.00	0.00	0.00	0.00
01-1-02710-130-000	DNU*** Route Bus OT	0.00	0.00	0.00	0.00	0.00
01-1-03110-000-000	State Aid	823,400.00	82,340.00	164,680.00	658,720.00	80.00
01-1-03120-000-000	SPED (State School Age)	500,000.00	0.00	0.00	500,000.00	100.00
01-1-03125-000-000	SPED Transportation	0.00	0.00	0.00	0.00	0.00
01-1-03130-000-000	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
01-1-03131-000-000	Property Tax Credit	0.00	0.00	0.00	0.00	0.00

Monthly Revenue Report

SELECTED Data

Date Range: YTD thru 10/31/2021

Arranged by:
Account Number

Account	Description	Budget	October Receipts	YTD Receipts	Revenue Balance	Percent Remaining
01-1-03132-000-000	Personal Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01-1-03134-000-000	Personal Property Tax Credit RR & P	0.00	0.00	0.00	0.00	0.00
01-1-03180-000-000	Pro Rate Motor Vehicle	20,000.00	240.77	240.77	19,759.23	98.79
01-1-03400-000-000	State Apportionment	120,000.00	0.00	0.00	120,000.00	100.00
01-1-03500-000-000	Distance Education Incentive Paymen	0.00	0.00	0.00	0.00	0.00
01-1-03535-000-000	High Ability Learners	8,000.00	0.00	0.00	8,000.00	100.00
01-1-03540-000-000	State Early Childhood	0.00	0.00	0.00	0.00	0.00
01-1-04505-000-000	Title I A	140,000.00	0.00	0.00	140,000.00	100.00
01-1-04506-000-000	Title I A Accountability	10,000.00	0.00	0.00	10,000.00	100.00
01-1-04509-000	TITLE II-GMS PMTS	0.00	0.00	0.00	0.00	0.00
01-1-04509-000-000	Title II A Teacher Training Class S	10,000.00	0.00	0.00	10,000.00	100.00
01-1-04512-000-000	IDEA Part B BASE (611)	4,500.00	0.00	0.00	4,500.00	100.00
01-1-04516-000-000	IDEA Part B PRESCHOOL (619)	0.00	0.00	0.00	0.00	0.00
01-1-04518-000-000		0.00	0.00	0.00	0.00	0.00
01-1-04519-000-000	IDEA Enrollment Poverty (619)	167,256.00	0.00	0.00	167,256.00	100.00
01-1-04521-000-000		0.00	0.00	0.00	0.00	0.00
01-1-04525-000-000	Carl Perkins	1,000.00	0.00	300.00	700.00	70.00
01-1-04708-000-000	Medicaid in Public Schools	10,000.00	0.00	0.00	10,000.00	100.00
01-1-04709-000-000	Medicaid-MAAPS	10,000.00	0.00	0.00	10,000.00	100.00
01-1-04969-000-000	Title IV-A:Stud.Support & Enrichmen	0.00	0.00	0.00	0.00	0.00
01-1-04996-000-000		0.00	0.00	0.00	0.00	0.00
01-1-05200-000-000	Fund Transfers to Gen Fund from Fee	0.00	0.00	0.00	0.00	0.00
01-1-05301-000-000	Insurance Adjustments	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Revenue Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Receipts	YTD Receipts	Revenue Balance	Percent Remaining
01-1-05690-000-000	Other Non-Revenue Receipts	0.00	100.00	1,297.00	-1,297.00	0.00
01-1-06406-000-000	IDEA Part B	0.00	0.00	0.00	0.00	0.00
01-1-06408-000-000	IDEA	0.00	0.00	0.00	0.00	0.00
01-1-06969-000-000	Title IV	0.00	0.00	0.00	0.00	0.00
01-1-06996-000-000	CARES	0.00	0.00	0.00	0.00	0.00
01-1-06997-000-000	ESSER II	0.00	0.00	0.00	0.00	0.00
01-1-06998-000-000	ESSER III	0.00	0.00	0.00	0.00	0.00
01-8-03180-000-000	Pro-rata Motor Vehicle	0.00	0.00	0.00	0.00	0.00
01	FUND Totals:	10,469,156.00	559,778.79	2,657,677.06	7,811,478.94	74.61
	Report Totals:	10,469,156.00	559,778.79	2,657,677.06	7,811,478.94	74.61

SELECTED Data
Date Range: YTD thru 10/31/2021

Monthly Expense Report

Arranged by:
Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01	GENERAL FUND						
01-2-01100-111-001	SAL TCHR ELEM	1,250,000.00	106,154.50	212,189.00	0.00	1,037,811.00	83.02
01-2-01100-111-002	SAL TCHR SEC	1,700,000.00	143,195.50	286,331.00	0.00	1,413,669.00	83.15
01-2-01100-112-001	SAL PARA ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-112-002	SAL PARA SEC	0.00	385.00	835.00	0.00	-835.00	0.00
01-2-01100-122-001	SAL PARA SUBS ELEM	3,000.00	0.00	0.00	0.00	3,000.00	100.00
01-2-01100-122-002	SAL PARA SUBS SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-123-001	SAL SUBS ELEM	45,000.00	4,250.00	8,635.00	0.00	36,365.00	80.81
01-2-01100-123-002	SAL SUBS SEC	45,000.00	6,422.00	10,893.00	0.00	34,107.00	75.79
01-2-01100-211-001	HINS TCHRS ELEM	400,000.00	35,235.22	70,511.09	0.00	329,488.91	82.37
01-2-01100-211-002	HINS TCHRS SEC	400,000.00	34,893.39	69,302.92	0.00	330,697.08	82.67
01-2-01100-212-001	HINS PARA ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-212-002	HINS PARA SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-213-001	ELEM. DENTAL INS	0.00	79.54	117.90	0.00	-117.90	0.00
01-2-01100-213-002	SEC. DENTAL INS	0.00	101.26	205.57	0.00	-205.57	0.00
01-2-01100-221-001	FICA TCHRS ELEM	110,000.00	7,682.51	15,358.12	0.00	94,641.88	86.03
01-2-01100-221-002	FICA TCHRS SEC	125,000.00	10,546.29	23,572.24	0.00	101,427.76	81.14
01-2-01100-222-001	FICA PARA ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-222-002	FICA PARA SEC	0.00	29.45	63.88	0.00	-63.88	0.00
01-2-01100-223-001	FICA SUBS ELEM	3,000.00	323.82	658.69	0.00	2,341.31	78.04
01-2-01100-223-002	FICA SUBS SEC	3,000.00	490.58	832.12	0.00	2,167.88	72.26
01-2-01100-231-001	RET TCHRS ELEM	125,000.00	10,485.71	20,959.57	0.00	104,040.43	83.23
01-2-01100-231-002	RET TCHRS SEC	160,000.00	14,144.50	28,283.09	0.00	131,716.91	82.32
01-2-01100-232-001	RET PARA ELEM	0.00	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01100-232-002	RET PAR SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-233-001	SUB RET	0.00	56.80	128.42	0.00	-128.42	0.00
01-2-01100-233-002	RET OTHER	0.00	38.23	75.86	0.00	-75.86	0.00
01-2-01100-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-281-000	HSA ELEM TEACH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-281-001	HSA TCHR ELEM	40,000.00	0.00	0.00	0.00	40,000.00	100.00
01-2-01100-281-002	HSA TCHR SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-291-000	Teachers/Professional Staff	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-320-000	PSP INSTRUCTION DIST	35,000.00	1,170.00	2,757.50	0.00	32,242.50	92.12
01-2-01100-320-001	PSP INSTRUCTION ELEM	22,000.00	600.00	1,105.00	0.00	20,895.00	94.97
01-2-01100-320-002	PSP INSTRUCTION SEC	50,000.00	1,770.09	3,336.02	0.00	46,663.98	93.32
01-2-01100-431-001	PSF EQUIP REPAIR ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-431-002	PSF EQUIP REPAIR SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-432-002	EQUIP REPAIR SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-580-001	PSO TRAVEL ELEM	600.00	0.00	0.00	0.00	600.00	100.00
01-2-01100-580-002	PSO TRAVEL SEC	3,000.00	0.00	475.00	0.00	2,525.00	84.16
01-2-01100-610-000	SUP GENERAL DIST	7,500.00	0.00	1,433.58	0.00	6,066.42	80.88
01-2-01100-610-001	SUP GENERAL ELEM	85,000.00	1,337.27	7,224.55	0.00	77,775.45	91.50
01-2-01100-610-002	SUP GENERAL SEC	75,000.00	5,585.22	20,947.35	0.00	54,052.65	72.07
01-2-01100-640-001	SUP TEXTBOOKS ELEM	80,000.00	1,741.72	10,419.66	0.00	69,580.34	86.97
01-2-01100-640-002	SUP TEXTBOOKS SEC	32,000.00	0.00	0.00	0.00	32,000.00	100.00
01-2-01100-650-001	SUP COMPUTER HARDWARE ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-650-002	SUP COMPUTER HARDWARE SEC	85,000.00	960.98	2,549.22	0.00	82,450.78	97.00

Monthly Expense Report

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Arranged by:
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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01100-739-000	CAP EQUIP / FURN DIST	10,000.00	0.00	0.00	0.00	10,000.00	100.00
01-2-01100-739-001	CAP EQUIP / FURN ELEM	15,000.00	21,022.71	25,235.72	0.00	-10,235.72	-68.23
01-2-01100-739-002	CAP EQUIP / FURN SEC	5,000.00	1,750.00	1,750.00	0.00	3,250.00	65.00
01-2-01100-810-002	DUES TCHRS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01100-890-000	PSO OTHER DIST	5,000.00	0.00	0.00	0.00	5,000.00	100.00
01-2-01100-890-001	PSO OTHER ELEM	0.00	55.00	55.00	0.00	-55.00	0.00
01-2-01100-890-002	PSO OTHER SEC	10,000.00	100.00	100.00	0.00	9,900.00	99.00
01-2-01115-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01125-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01150-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-111-001	SAL TCHR Poverty	250,000.00	17,680.00	35,360.00	0.00	214,640.00	85.85
01-2-01160-112-001	SAL PARA Poverty	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-123-001	SAL SUBS Poverty	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-211-001	HINS TCHRS Poverty	75,000.00	5,579.16	11,158.32	0.00	63,841.68	85.12
01-2-01160-212-001	HINS PARA Poverty	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-221-001	FICA TCHRS Poverty	19,000.00	1,281.65	2,563.30	0.00	16,436.70	86.50
01-2-01160-222-001	FICA PARA Poverty	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-223-001	FICA SUBS Poverty	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-231-001	RET TCHRS Poverty	26,000.00	1,746.40	3,492.80	0.00	22,507.20	86.56
01-2-01160-232-001	RET PARA Poverty	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-237-000	Increase Retire Cont	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-281-001	HSAReg	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-529-001	PSO POVERTY OTHER ELEM	0.00	0.00	0.00	0.00	0.00	0.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01160-580-001	PSO POVERTY TRAVEL ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-610-001	SUP POVERTY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-650-001	SUP POVERTY HARDWARE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01160-730-001	CAP POVERTY EQUIP ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01190-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01190-610-000	SUP PRESCH MATCHING	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01190-730-006	CAP PRESCH EQUIP MATCH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01195-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-110-000	SAL CLER SPED	20,000.00	1,617.00	3,577.00	0.00	16,423.00	82.11
01-2-01200-111-000	SAL ADMIN SPED DIR	85,000.00	7,092.00	14,184.00	0.00	70,816.00	83.31
01-2-01200-111-001	SAL TCHR SPED ELEM	145,000.00	12,381.00	24,762.00	0.00	120,238.00	82.92
01-2-01200-111-002	SAL TCHR SPED SEC	175,000.00	14,836.00	29,672.00	0.00	145,328.00	83.04
01-2-01200-112-001	SAL PARA SPED ELEM	175,000.00	19,165.73	39,673.47	0.00	135,326.53	77.32
01-2-01200-112-002	SAL PARA SPED SEC	48,000.00	4,514.04	9,899.97	0.00	38,100.03	79.37
01-2-01200-122-001	SAL PARA SUB SPED ELEM	25,000.00	2,098.25	3,896.75	0.00	21,103.25	84.41
01-2-01200-122-002	SAL PARA SUB SPED SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-123-001	SAL SUBS SPED ELEM	3,500.00	660.00	1,410.00	0.00	2,090.00	59.71
01-2-01200-123-002	SAL SUBS SPED SEC	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01200-130-001	Para O.T.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-210-000	HINS CLER SPED	7,000.00	543.88	1,052.80	0.00	5,947.20	84.96
01-2-01200-211-000	HINS ADMIN SPED DIR	23,000.00	1,918.22	3,836.44	0.00	19,163.56	83.31
01-2-01200-211-001	HINS TCHRS SPED ELEM	34,000.00	2,575.59	5,151.18	0.00	28,848.82	84.84
01-2-01200-211-002	HINS TCHRS SPED	45,000.00	3,251.54	6,503.08	0.00	38,496.92	85.54

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01200-212-001	HINS PARA SPED ELEM	85,000.00	9,345.34	17,991.34	0.00	67,008.66	78.83
01-2-01200-212-002	HINS PARA SPED SEC	17,000.00	1,398.68	2,797.36	0.00	14,202.64	83.54
01-2-01200-220-000	FICA CLER SPED	1,400.00	111.39	249.81	0.00	1,150.19	82.15
01-2-01200-221-000	FICA ADMIN SPED DIR	6,500.00	538.42	1,076.84	0.00	5,423.16	83.43
01-2-01200-221-001	FICA TCHRS SPED ELEM	11,000.00	922.52	1,845.04	0.00	9,154.96	83.22
01-2-01200-221-002	FICA TCHRS SPED SEC	13,000.00	1,112.39	2,224.78	0.00	10,775.22	82.88
01-2-01200-222-001	FICA PARA SPED ELEM	15,000.00	1,489.34	3,046.93	0.00	11,953.07	79.68
01-2-01200-222-002	FICA PARA SPED SEC	3,000.00	320.35	671.80	0.00	2,328.20	77.60
01-2-01200-223-001	FICA SUBS SPED ELEM	0.00	50.49	107.87	0.00	-107.87	0.00
01-2-01200-223-002	FICA SUBS SPED SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-230-000	RET CLER SPED	2,000.00	159.72	353.33	0.00	1,646.67	82.33
01-2-01200-231-000	RET ADMIN SPED DIR	8,500.00	700.53	1,401.06	0.00	7,098.94	83.51
01-2-01200-231-001	RET TCHRS SPED ELEM	15,000.00	1,222.98	2,445.96	0.00	12,554.04	83.69
01-2-01200-231-002	RET TCHRS SPED SEC	17,500.00	1,465.46	2,930.92	0.00	14,569.08	83.25
01-2-01200-232-001	RET PARA SPED ELEM	18,000.00	1,893.16	3,927.02	0.00	14,072.98	78.18
01-2-01200-232-002	RET PARA SPED SEC	5,000.00	445.89	977.90	0.00	4,022.10	80.44
01-2-01200-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-280-000	HSA CLER SPED	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-281-001	HSA TCHR SPED ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-281-002	HSA TCHR SPED SEC	3,500.00	0.00	0.00	0.00	3,500.00	100.00
01-2-01200-282-001	HSA PARA SPED ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-282-002	HSA PARA SPED SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-320-000	PSP SPED CONTRACTED	7,500.00	1,042.54	2,085.08	0.00	5,414.92	72.19

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Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01200-320-001	PSP SPED CONTRACTED ELEM	4,500.00	60.00	225.00	0.00	4,275.00	95.00
01-2-01200-320-002	PSP SPED CONTRACTED SEC	2,200.00	0.00	0.00	0.00	2,200.00	100.00
01-2-01200-330-000	PSP SPED INSERVICE DIST	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-330-001	PSP SPED INSERVICE ELEM	700.00	0.00	0.00	0.00	700.00	100.00
01-2-01200-330-002	PSP SPED INSERVICE SEC	2,800.00	0.00	0.00	0.00	2,800.00	100.00
01-2-01200-562-001	PSO SPED TUITION SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-562-002	PSO SPED TUITION -SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-580-000	PSO SPED TRAVEL DIST	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-580-001	PSO SPED TRAVEL ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-580-002	PSO SPED TRAVEL SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-610-001	SUP SPED ELEM	7,300.00	379.91	1,717.60	0.00	5,582.40	76.47
01-2-01200-610-002	SUP SPED SEC	5,300.00	12.69	12.69	0.00	5,287.31	99.76
01-2-01200-640-001	SUP SPED TEXTBOOKS ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-640-002	SUP SPED TEXTBOOKS SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-739-001	CAP SPED FURN/EQUIP ELEM	0.00	0.00	719.65	0.00	-719.65	0.00
01-2-01200-739-002	CAP SPED FURN/EQUIP SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01200-890-000	PSO SPED OTHER DIST	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01200-890-001	PSO SPED OTHER ELEM	500.00	570.00	570.00	0.00	-70.00	-14.00
01-2-01200-890-002	PSO SPED OTHER SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01291-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01292-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01295-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-151-001	SAL STIP TCHR SUM ELEM	14,500.00	0.00	0.00	0.00	14,500.00	100.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01300-151-002	SAL STIP TCHR SUM SEC	4,700.00	0.00	0.00	0.00	4,700.00	100.00
01-2-01300-152-001	SAL PARA SUM ELEM	2,800.00	0.00	0.00	0.00	2,800.00	100.00
01-2-01300-211-001	HINS Summer Stipend Elem	1,400.00	0.00	0.00	0.00	1,400.00	100.00
01-2-01300-211-002	HINS Summer Stipend H.S.	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01300-212-001	HINS Summer Stipend Elem Para	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-221-001	FICA TCHRS SUM ELEM	1,200.00	0.00	0.00	0.00	1,200.00	100.00
01-2-01300-221-002	FICA TCHRS SUM SEC	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01300-222-001	FICA PARA SUM ELEM	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01300-229-001	FICM Summer Stipend Elem	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-229-002	FICA Summer Stipend H.S.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-231-001	RET TCHRS SUM ELEM	1,000.00	0.00	0.00	0.00	1,000.00	100.00
01-2-01300-231-002	RET TCHRS SUM SEC	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01300-232-001	RET PARA SUM ELEM	500.00	0.00	0.00	0.00	500.00	100.00
01-2-01300-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-239-001	Retire.Summer Stipend Elem	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-239-002	Retire.Summer Stipend H.S.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01300-640-002	Driver Education	200.00	0.00	0.00	0.00	200.00	100.00
01-2-01300-890-002	PSO DRIVER ED OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01390-151-002	SAL ADDT DRIV ED	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01390-221-002	FICA ADDT DRIV ED	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01390-231-002	RET ADDT DRIV ED	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01390-610-002	SUP DRIVER ED	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01390-626-002	SUP DRIVER ED GAS/OIL	0.00	0.00	0.00	0.00	0.00	0.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-01390-640-002	SUP DRIVER ED TEXTBOOKS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-01400-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02110-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-111-001	SAL TCHR GUIDANCE ELEM	97,000.00	10,033.00	20,066.00	0.00	76,934.00	79.31
01-2-02120-111-002	SAL TCHR GUIDANCE SEC	145,000.00	11,990.00	23,980.00	0.00	121,020.00	83.46
01-2-02120-211-001	HINS TCHR GUIDANCE ELEM	20,000.00	2,617.56	5,205.58	0.00	14,794.42	73.97
01-2-02120-211-002	HINS TCHR GUIDANCE SEC	35,000.00	2,697.16	5,394.32	0.00	29,605.68	84.58
01-2-02120-221-001	FICA TCHR GUIDANCE ELEM	7,500.00	748.12	1,496.24	0.00	6,003.76	80.05
01-2-02120-221-002	FICA TCHR GUIDANCE SEC	12,000.00	878.85	1,757.70	0.00	10,242.30	85.35
01-2-02120-231-001	RET TCHR GUIDANCE ELEM	10,000.00	991.04	1,982.08	0.00	8,017.92	80.17
01-2-02120-231-002	RET TCHR GUIDANCE SEC	14,000.00	1,184.35	2,368.70	0.00	11,631.30	83.08
01-2-02120-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-320-001	PSP GUIDANCE ELEM	500.00	0.00	0.00	0.00	500.00	100.00
01-2-02120-320-002	PSP GUIDANCE SEC	2,000.00	0.00	0.00	0.00	2,000.00	100.00
01-2-02120-529-001	PSO GUIDANCE OTHER ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-529-002	PSO GUIDANCE OTHER SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-580-001	PSO GUIDANCE TRAVEL ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-580-002	PSO GUIDANCE TRAVEL SEC	0.00	458.76	458.76	0.00	-458.76	0.00
01-2-02120-610-001	SUP GUIDANCE ELEM	750.00	532.17	532.17	0.00	217.83	29.04
01-2-02120-610-002	SUP GUIDANCE SEC	0.00	142.40	142.40	0.00	-142.40	0.00
01-2-02120-730-001	CAP GUIDANCE EQUIP ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-730-002	CAP GUIDANCE EQUIP SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02120-739-001	CAP Guidance Elem.	0.00	0.00	0.00	0.00	0.00	0.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02120-739-002	CAP Guidance Sec.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02130-116-000	SAL PROF NURSE	80,000.00	3,696.00	7,392.00	0.00	72,608.00	90.76
01-2-02130-126-000	SAL SUB NURSE	0.00	900.00	900.00	0.00	-900.00	0.00
01-2-02130-216-000	HINS PROF NURSE	27,000.00	1,623.06	3,246.12	0.00	23,753.88	87.97
01-2-02130-226-000	FICA PROF NURSE	6,000.00	346.04	623.23	0.00	5,376.77	89.61
01-2-02130-236-000	RET PROF NURSE	8,000.00	365.08	730.16	0.00	7,269.84	90.87
01-2-02130-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02130-281-000	HSA NURSE	3,500.00	0.00	0.00	0.00	3,500.00	100.00
01-2-02130-580-000	PSO NURSE TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02130-610-000	SUP NURSE	6,500.00	45.03	105.03	0.00	6,394.97	98.38
01-2-02130-739-000	CAP NURSE EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02130-890-000	PSO NURSE OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02140-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02141-111-000	SAL TCHR SPED PSYCH	60,000.00	5,039.00	10,078.00	0.00	49,922.00	83.20
01-2-02141-211-000	HINS TCHR SPED PSYCH	18,000.00	1,528.71	3,057.42	0.00	14,942.58	83.01
01-2-02141-221-000	FICA TCHR SPED PSYCH	4,500.00	377.56	755.12	0.00	3,744.88	83.21
01-2-02141-231-000	RET TCHR SPED PSYCH	5,800.00	497.74	995.48	0.00	4,804.52	82.83
01-2-02141-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02141-281-000	HSA -PSYCH	3,500.00	0.00	0.00	0.00	3,500.00	100.00
01-2-02141-320-000	PSP PSYCH DIAGNOSTICS	0.00	5,288.00	5,288.00	0.00	-5,288.00	0.00
01-2-02141-340-000	PSP PSYCH SUPERVISION	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02141-580-000	PSO PSYCH TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02141-610-000	SUP PSYCH	3,000.00	35.00	301.15	0.00	2,698.85	89.96

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02141-739-000	CAP PSYCH EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02142-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02143-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02150-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02151-111-000	SAL TCHR SPED SPEECH	64,000.00	5,816.00	11,632.00	0.00	52,368.00	81.82
01-2-02151-123-000	SAL SUBS SPED SPEECH	800.00	0.00	0.00	0.00	800.00	100.00
01-2-02151-211-000	HINS TCHR SPED SPEECH	13,000.00	1,075.04	2,150.08	0.00	10,849.92	83.46
01-2-02151-221-000	FICA TCHR SPED SPEECH	5,000.00	429.20	858.40	0.00	4,141.60	82.83
01-2-02151-223-000	FICA SUBS SPED SPEECH	100.00	0.00	0.00	0.00	100.00	100.00
01-2-02151-231-000	RET TCHR SPED SPEECH	6,700.00	574.49	1,148.98	0.00	5,551.02	82.85
01-2-02151-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02151-281-000	HSA SPED SPEECH DIST	2,300.00	0.00	0.00	0.00	2,300.00	100.00
01-2-02151-340-000	PSP SPED SPEECH/AUD DIST	8,500.00	341.28	3,590.47	0.00	4,909.53	57.75
01-2-02151-580-000	PSO PS TRAVEL	500.00	0.00	165.20	0.00	334.80	66.96
01-2-02151-610-000	SUP SPEECH	2,000.00	326.24	326.24	0.00	1,673.76	83.68
01-2-02151-730-000	CAP SPEECH FURN/EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02152-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02152-340-000	PSP SPED SPEECH/AUD 3-5	5,000.00	42.66	1,596.31	0.00	3,403.69	68.07
01-2-02153-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02153-340-000	PSP SPED SPEECH/AUD 0-2	1,000.00	42.66	123.67	0.00	876.33	87.63
01-2-02160-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02161-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02161-340-000	PSP SPED SCHOOLAGE OT	15,000.00	0.00	2,883.50	0.00	12,116.50	80.77

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02162-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02162-340-000	PSP SPED OT 3-5	5,700.00	967.75	2,429.25	0.00	3,270.75	57.38
01-2-02163-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02163-340-000	PSP PRESCH OT 0-2	2,500.00	0.00	0.00	0.00	2,500.00	100.00
01-2-02170-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02171-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02171-340-000	PSP SPED PT SCHOOLAGE	6,800.00	3,617.32	4,892.30	0.00	1,907.70	28.05
01-2-02172-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02172-340-000	PSP SPED PT 3-5	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02173-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02173-340-000	PSP SPED PT 0-2	3,000.00	226.14	859.99	0.00	2,140.01	71.33
01-2-02180-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02181-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02181-340-000	PSP SPED VISION SCHOOLAGE	4,000.00	363.62	706.89	0.00	3,293.11	82.32
01-2-02182-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02182-340-000	PSP SPED VISION 3-5	500.00	0.00	0.00	0.00	500.00	100.00
01-2-02183-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02183-340-000	PSP SPED VISION 0-2	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02190-111-002	SAL ADMIN ACT DIR	98,600.00	8,358.00	16,716.00	0.00	81,884.00	83.04
01-2-02190-123-002	SAL SUBS ACTIVITIES	9,500.00	1,530.00	1,950.00	0.00	7,550.00	79.47
01-2-02190-150-002	SAL NONCERT COACH	49,000.00	9,083.50	15,927.50	0.00	33,072.50	67.49
01-2-02190-151-002	SAL TCHR COACH	260,000.00	21,210.75	42,421.50	0.00	217,578.50	83.68
01-2-02190-211-002	HINS TCHR COACH /AD	58,000.00	4,682.91	9,365.06	0.00	48,634.94	83.85

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02190-220-002	FICA NONCERT COACH	3,800.00	693.81	1,216.59	0.00	2,583.41	67.98
01-2-02190-221-002	FICA TCHR COACH /AD	27,000.00	2,198.95	4,398.23	0.00	22,601.77	83.71
01-2-02190-223-002	FICA SUBS ACTIVITIES	750.00	117.05	149.18	0.00	600.82	80.10
01-2-02190-230-002	RET NONCERT COACH	0.00	213.06	426.13	0.00	-426.13	0.00
01-2-02190-231-002	RET TCHR COACH /AD	34,000.00	2,768.30	5,536.60	0.00	28,463.40	83.71
01-2-02190-233-002	ACTIVITY SUB RETIRE	0.00	53.35	59.27	0.00	-59.27	0.00
01-2-02190-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02190-320-002	PSP ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02190-580-002	PSO TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02190-610-002	SUP ACTIVITIES	3,000.00	0.00	0.00	0.00	3,000.00	100.00
01-2-02190-730-002	CAP ACTIVITIES EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02210-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02211-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02212-111-000	SAL ADMIN T & L	88,000.00	7,423.00	14,846.00	0.00	73,154.00	83.12
01-2-02212-211-000	HINS ADMIN T & L	19,000.00	1,630.48	3,260.96	0.00	15,739.04	82.83
01-2-02212-221-000	FICA ADMIN T & L	6,500.00	540.83	1,081.66	0.00	5,418.34	83.35
01-2-02212-231-000	RET ADMIN T & L	85,000.00	733.23	1,466.46	0.00	83,533.54	98.27
01-2-02212-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02212-320-000	PSP T & L	2,000.00	69.99	411.86	0.00	1,588.14	79.40
01-2-02212-330-000	PSP PROF DEV DIST	175.00	0.00	0.00	0.00	175.00	100.00
01-2-02212-330-001	PSP PROF DEV ELEM	4,000.00	75.00	195.00	0.00	3,805.00	95.12
01-2-02212-330-002	PSP PROF DEV SEC	0.00	0.00	120.00	0.00	-120.00	0.00
01-2-02212-580-000	PSO T & L TRAVEL	0.00	355.20	355.20	0.00	-355.20	0.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02212-610-000	SUP T & L	1,500.00	550.82	696.96	0.00	803.04	53.53
01-2-02212-739-000	CAP T & L EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02212-890-000	PSO T & L OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02213-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02214-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02219-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-111-001	SAL TCHR LIBRARY ELEM	26,000.00	2,115.00	4,230.00	0.00	21,770.00	83.73
01-2-02220-111-002	SAL TCHR LIBRARY SEC	73,000.00	6,131.00	12,262.00	0.00	60,738.00	83.20
01-2-02220-112-001	SAL PARA LIBRARY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-112-002	SAL PARA LIBRARY SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-123-001	SAL SUB LIBRARY ELEM	500.00	0.00	0.00	0.00	500.00	100.00
01-2-02220-123-002	SAL SUB LIBRARY SEC	1,200.00	0.00	0.00	0.00	1,200.00	100.00
01-2-02220-211-001	HINS TCHR LIBRARY ELEM	190.00	14.77	29.54	0.00	160.46	84.45
01-2-02220-211-002	HINS TCHR LIBRARY SEC	17,000.00	1,378.25	2,756.50	0.00	14,243.50	83.78
01-2-02220-212-001	HINS PARA LIBRARY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-212-002	HINS PARA LIBRARY SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-221-001	FICA TCHR LIBRARY ELEM	2,000.00	158.52	317.04	0.00	1,682.96	84.14
01-2-02220-221-002	FICA TCHR LIBRARY SEC	5,200.00	443.94	887.88	0.00	4,312.12	82.92
01-2-02220-222-001	FICA PARA LIBRARY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-222-002	FICA PARA LIBRARY SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-223-001	FICA SUB LIBRARY ELEM	25.00	0.00	0.00	0.00	25.00	100.00
01-2-02220-223-002	FICA SUB LIBRARY SEC	100.00	0.00	0.00	0.00	100.00	100.00
01-2-02220-231-001	RET TCHR LIBRARY ELEM	2,500.00	208.92	417.84	0.00	2,082.16	83.28

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02220-231-002	RET TCHR LIBRARY SEC	7,100.00	605.61	1,211.22	0.00	5,888.78	82.94
01-2-02220-232-001	RET PARA LIBRARY ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-232-002	RET PARA LIBRARY SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-281-002	HSA TCHR LIBRARY SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-320-001	PSP LIBRARY ELEM	2,000.00	0.00	0.00	0.00	2,000.00	100.00
01-2-02220-320-002	PSP LIBRARY SEC	2,500.00	99.00	1,023.00	0.00	1,477.00	59.08
01-2-02220-580-001	PSO LIBRARY TRAVEL ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-580-002	PSO LIBRARY TRAVEL SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-610-001	SUP LIBRARY ELEM	3,200.00	0.00	0.00	0.00	3,200.00	100.00
01-2-02220-610-002	SUP LIBRARY SEC	2,300.00	140.96	272.88	0.00	2,027.12	88.13
01-2-02220-640-001	SUP LIBRARY BOOKS/PERS ELEM	6,000.00	0.00	0.00	0.00	6,000.00	100.00
01-2-02220-640-002	SUP LIBRARY BOOKS/PERS SEC	4,500.00	1,326.84	1,507.75	0.00	2,992.25	66.49
01-2-02220-730-001	CAP LIBRARY EQUIP ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-730-002	CAP LIBRARY EQUIP SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-739-002	Library Equip	4,500.00	0.00	0.00	0.00	4,500.00	100.00
01-2-02220-890-001	PSO LIBRARY OTHER ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02220-890-002	PSO LIBRARY OTHER SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02223-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02224-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02230-111-000	SAL ADMIN TECH DIR	76,500.00	6,400.00	12,800.00	0.00	63,700.00	83.26
01-2-02230-114-000	SAL PARA TECH AID	28,500.00	2,072.35	5,792.08	0.00	22,707.92	79.67
01-2-02230-130-000	Para Tech OT	0.00	0.00	0.00	0.00	0.00	0.00

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02230-134-000	SAL PARA Tech OT	0.00	0.00	14.33	0.00	-14.33	0.00
01-2-02230-211-000	HINS ADMIN TECH DIR	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02230-214-000	HINS PARA TECH AID	8,200.00	699.34	1,398.68	0.00	6,801.32	82.94
01-2-02230-221-000	FICA ADMIN TECH DIR	5,800.00	486.54	973.08	0.00	4,826.92	83.22
01-2-02230-224-000	FICA PARA TECH AID	2,000.00	142.96	413.04	0.00	1,586.96	79.34
01-2-02230-231-000	RET ADMIN TECH DIR	7,500.00	632.18	1,264.36	0.00	6,235.64	83.14
01-2-02230-234-000	RET PARA TECH AID	2,800.00	204.70	573.54	0.00	2,226.46	79.51
01-2-02230-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02230-734-000	CARES-Technology	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02240-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02290-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02310-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02310-271-000	PSO Alicap WORK COMP OTHERS	400.00	0.00	0.00	0.00	400.00	100.00
01-2-02310-315-000	PSP AUDIT	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02310-317-000	PSP LEGAL SERVICES	0.00	0.00	2,338.00	0.00	-2,338.00	0.00
01-2-02310-520-000	PSO Alicap LIABILITY INS	57,000.00	1,250.00	1,250.00	0.00	55,750.00	97.80
01-2-02310-520-000	PSO Alicap PROPERTY INS	75,000.00	0.00	0.00	0.00	75,000.00	100.00
01-2-02310-580-000	PSO BOE TRAVEL	2,000.00	0.00	0.00	0.00	2,000.00	100.00
01-2-02310-810-000	DUES BOE	9,000.00	1,992.00	1,992.00	0.00	7,008.00	77.86
01-2-02310-890-000	PSO BOE OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02320-105-000	SAL ADMIN SUPT	180,000.00	14,667.00	29,334.00	0.00	150,666.00	83.70
01-2-02320-110-000	SAL CLER SUPT	22,000.00	1,721.69	3,681.69	0.00	18,318.31	83.26
01-2-02320-130-000	OT ClarSAL	3,400.00	382.20	1,146.60	0.00	2,253.40	66.27

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Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02320-210-000	HINS CLER SUPT	7,600.00	672.43	1,379.82	0.00	6,220.18	81.84
01-2-02320-215-000	HINS ADMIN SUPT	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02320-220-000	FICA CLER SUPT	1,700.00	145.74	338.15	0.00	1,361.85	80.10
01-2-02320-225-000	FICA ADMIN SUPT	13,000.00	959.83	2,081.85	0.00	10,918.15	83.98
01-2-02320-230-000	RET CLER SUPT	2,400.00	197.48	466.59	0.00	1,933.41	80.55
01-2-02320-235-000	RET ADMIN SUPT	17,500.00	1,448.78	2,897.56	0.00	14,602.44	83.44
01-2-02320-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02320-280-000	HSA CLER SUPT	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02320-580-000	PSO EXEC ADMIN TRAVEL	500.00	0.00	70.40	0.00	429.60	85.92
01-2-02320-610-000	SUP EXEC ADMIN	16,500.00	776.41	2,899.40	0.00	13,600.60	82.42
01-2-02320-739-000	CAP EXEC ADMIN EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02320-810-000	DUES EXEC ADMIN	3,500.00	1,512.00	1,512.00	0.00	1,988.00	56.80
01-2-02320-890-000	PSO EXEC ADMIN OTHER	5,000.00	0.00	0.00	0.00	5,000.00	100.00
01-2-02330-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02330-317-000	PSP LEGAL SERVICES	15,000.00	2,278.00	2,278.00	0.00	12,722.00	84.81
01-2-02410-110-001	SAL CLER PRINC ELEM	22,000.00	2,204.10	5,308.80	0.00	16,691.20	75.86
01-2-02410-110-002	SAL CLER PRINC SEC	22,700.00	2,356.20	5,409.25	0.00	17,290.75	76.17
01-2-02410-111-001	SAL ADMIN PRINC ELEM	95,000.00	7,958.00	15,916.00	0.00	79,084.00	83.24
01-2-02410-111-002	SAL ADMIN PRINC SEC	115,000.00	9,575.00	19,150.00	0.00	95,850.00	83.34
01-2-02410-120-001	SAL CLER SUB PRINC ELEM	500.00	0.00	0.00	0.00	500.00	100.00
01-2-02410-120-002	SAL CLER SUB PRINC SEC	1,000.00	0.00	0.00	0.00	1,000.00	100.00
01-2-02410-130-001	OT Clerical	0.00	0.00	115.50	0.00	-115.50	0.00
01-2-02410-130-002	Sec. CLAR OT	0.00	0.00	421.58	0.00	-421.58	0.00

Monthly Expense Report

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02410-210-001	HINS CLER PRINC ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-210-002	HINS CLER PRINC SEC	8,200.00	699.34	1,398.68	0.00	6,801.32	82.94
01-2-02410-211-001	HINS ADMIN PRINC ELEM	19,000.00	1,623.06	3,246.12	0.00	15,753.88	82.91
01-2-02410-211-002	HINS ADMIN PRINC SEC	19,000.00	1,623.06	3,246.12	0.00	15,753.88	82.91
01-2-02410-220-001	FICA CLER PRINC ELEM	1,700.00	168.61	414.95	0.00	1,285.05	75.59
01-2-02410-220-002	FICA CLER PRINC SEC	1,700.00	174.23	433.73	0.00	1,266.27	74.48
01-2-02410-221-001	FICA ADMIN PRINC ELEM	7,000.00	579.97	1,159.94	0.00	5,840.06	83.42
01-2-02410-221-002	FICA ADMIN PRINC SEC	8,400.00	706.79	1,413.58	0.00	6,986.42	83.17
01-2-02410-230-001	RET CLER PRINC ELEM	2,300.00	217.72	535.80	0.00	1,764.20	76.70
01-2-02410-230-002	RET CLER PRINC RET	2,300.00	232.74	575.95	0.00	1,724.05	74.95
01-2-02410-231-001	RET ADMIN PRINC ELEM	9,400.00	786.08	1,572.16	0.00	7,827.84	83.27
01-2-02410-231-002	RET ADMIN PRINC SEC	12,000.00	945.80	1,891.60	0.00	10,108.40	84.23
01-2-02410-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-281-001	HSA PRINC Elem	3,500.00	0.00	0.00	0.00	3,500.00	100.00
01-2-02410-281-002	HSA PRINC SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-320-001	PSP PRINCIPAL ELEM	500.00	0.00	0.00	0.00	500.00	100.00
01-2-02410-320-002	PSP PRINCIPAL SEC	3,000.00	0.00	0.00	0.00	3,000.00	100.00
01-2-02410-580-001	PSO PRINCIPAL TRAVEL ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-580-002	PSO PRINCIPAL TRAVEL SEC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-610-001	SUP PRINCIPAL ELEM	1,000.00	173.68	373.68	0.00	626.32	62.63
01-2-02410-610-002	SUP PRINCIPAL SEC	500.00	15.00	545.51	0.00	-45.51	-9.10
01-2-02410-730-001	CAP PRINCIPAL FURN ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-730-002	CAP PRINCIPAL FURN SEC	0.00	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02410-810-001	DUES PRINCIPAL ELEM	800.00	0.00	0.00	0.00	800.00	100.00
01-2-02410-810-002	DUES PRINCIPAL SEC	1,500.00	180.00	200.88	0.00	1,299.12	86.60
01-2-02410-890-001	PSO PRINCIPAL OTHER ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02410-890-002	PSO PRINCIPAL OTHER SEC	0.00	18.00	18.00	0.00	-18.00	0.00
01-2-02490-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02510-116-000	SAL PROF BUSINESS MNGR	60,000.00	5,167.00	10,334.00	0.00	49,666.00	82.77
01-2-02510-216-000	HINS PROF BUSINESS MNGR	18,000.00	1,468.58	2,937.16	0.00	15,062.84	83.68
01-2-02510-226-000	FICA PROF BUSINESS MNGR	4,500.00	381.67	763.34	0.00	3,736.66	83.03
01-2-02510-236-000	RET PROF BUSINESS MNGR	6,000.00	510.39	1,020.78	0.00	4,979.22	82.98
01-2-02510-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02510-315-000	PSP AUDIT	7,100.00	0.00	0.00	0.00	7,100.00	100.00
01-2-02510-320-000	PSP BUSINESS	6,700.00	20.90	52.25	0.00	6,647.75	99.22
01-2-02510-340-000	PSP BUSINESS FLEX PAY	1,800.00	100.00	350.00	0.00	1,450.00	80.55
01-2-02510-351-000	PSP BUSINESS DATA PROCESS	1,000.00	77.40	153.00	0.00	847.00	84.70
01-2-02510-382-000	PSP BUSINESS TELECOMMUNIC	16,000.00	3,818.24	4,736.03	0.00	11,263.97	70.39
01-2-02510-440-000	PSF COPIER/LEASE	36,000.00	5,350.41	12,920.64	0.00	23,079.36	64.10
01-2-02510-531-000	PSO BUSINESS POSTAGE	9,500.00	18.08	1,244.82	0.00	8,255.18	86.89
01-2-02510-540-000	PSO BUSINESS ADVRT PRNTNG	3,000.00	470.94	1,337.38	0.00	1,662.62	55.42
01-2-02510-610-000	SUP BUSINESS	600.00	0.00	0.00	0.00	600.00	100.00
01-2-02510-730-000	CAP BUSINESS EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02510-739-000	CAP Business Equip	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02510-890-000	PSO BUSINESS OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02515-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00

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Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02520-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02530-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02540-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02560-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02570-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02580-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02590-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02610-110-000	SAL NONCRT CUST	195,000.00	17,169.05	35,991.51	0.00	159,008.49	81.54
01-2-02610-120-000	SAL NONCRT CUST SUMMER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02610-130-000	SAL OT NONCRT CUST	45,000.00	3,560.20	8,098.67	0.00	36,901.33	82.00
01-2-02610-210-000	HINS NONCRT CUST	75,000.00	6,966.74	13,933.48	0.00	61,066.52	81.42
01-2-02610-220-000	FICA NONCRT CUST	18,500.00	1,558.74	3,317.74	0.00	15,182.26	82.06
01-2-02610-230-000	RET NONCRT CUST	24,000.00	1,904.61	4,093.25	0.00	19,906.75	82.94
01-2-02610-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02610-270-000	PSO Alicap WORK COMP CUST	1,500.00	0.00	0.00	0.00	1,500.00	100.00
01-2-02610-410-000	PSF WATER & SEWER	11,000.00	2,170.99	3,442.02	0.00	7,557.98	68.70
01-2-02610-610-000	SUP CUSTODIAL	107,000.00	13,030.86	30,232.75	0.00	76,767.25	71.74
01-2-02610-621-000	SUP NAT. GAS/ELECTRICITY	192,000.00	32,679.86	48,459.95	0.00	143,540.05	74.76
01-2-02610-622-000	SUP ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02610-720-000	Transfers	100,000.00	0.00	0.00	0.00	100,000.00	100.00
01-2-02610-739-000	CAP CUSTODIAL EQUIP	11,000.00	0.00	0.00	0.00	11,000.00	100.00
01-2-02610-890-000	PSO CUSTODIAL OTHER	21,000.00	3,020.40	4,774.05	0.00	16,225.95	77.26
01-2-02620-110-000	SAL NONCRT MAINT	104,000.00	8,417.75	17,806.75	0.00	86,193.25	82.87

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02620-120-000	SAL NONCRT MAINT SUMMER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02620-130-000	SAL OT NONCRT MAINT	12,500.00	149.63	212.63	0.00	12,287.37	98.29
01-2-02620-210-000	HINS NONCRT MAINT	43,000.00	3,440.55	6,881.10	0.00	36,118.90	83.99
01-2-02620-220-000	FICA NONCRT MAINT	8,000.00	654.54	1,376.57	0.00	6,623.43	82.79
01-2-02620-230-000	RET NONCRT MAINT	12,000.00	846.27	1,779.92	0.00	10,220.08	85.16
01-2-02620-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02620-270-000	PSO Alicap WORK COMP MAINT	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02620-320-000	PSP MAINTENANCE	0.00	2,750.00	2,750.00	0.00	-2,750.00	0.00
01-2-02620-340-000	PSP MAINT-OTHER PROF. SERVICES	172,000.00	12,899.08	29,234.41	0.00	142,765.59	83.00
01-2-02620-733-000	CAP BUILDING EQUIP	27,000.00	975.00	1,950.00	0.00	25,050.00	92.77
01-2-02620-890-000	PSO MAINTENANCE OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02630-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02640-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02650-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02660-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02660-320-000	PSP SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02660-340-000	SECURITY-OTHER PROF. SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02660-610-000	SUP SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02660-720-000	CAP SECURITY EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02660-735-000	CARES	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02670-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02670-320-000	PSP SAFETY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02670-340-000	SAFETY-OTHER PROF. SERVICES	0.00	0.00	0.00	0.00	0.00	0.00

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Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02670-610-000	SUP SAFETY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02670-730-000	CAP SAFETY EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02670-739-000	CAP Safety Equip	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02680-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-110-000	SAL NONCRT ROUTE DRIVER	21,000.00	6,462.64	12,018.16	0.00	8,981.84	42.77
01-2-02710-111-000	SAL CERT ACT DRIVER	500.00	0.00	0.00	0.00	500.00	100.00
01-2-02710-120-000	SAL NONCRT ACT DRIVER	28,000.00	4,351.13	5,565.76	0.00	22,434.24	80.12
01-2-02710-130-000	Route Bus OT	3,500.00	0.00	0.00	0.00	3,500.00	100.00
01-2-02710-210-000	HINS NONCRT TRANPO	25,000.00	1,398.68	2,797.36	0.00	22,202.64	88.81
01-2-02710-211-000	HINS CERT ACT DRIVER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-220-000	FICA NONCRT TRANPO	4,000.00	825.13	1,342.10	0.00	2,657.90	66.44
01-2-02710-221-000	FICA CERT ACT DRIVER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-230-000	RET NONCRT TRANPO	2,500.00	638.36	1,187.13	0.00	1,312.87	52.51
01-2-02710-231-000	RETIRE CERT ACT DRIVER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-270-000	PSO Alicap WORK COMP DRIVERS	1,500.00	0.00	0.00	0.00	1,500.00	100.00
01-2-02710-320-000	PSP TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-332-000	PSP MILEAGE PARENTS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-350-000	PSF EQUIP BUS MAINT/REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-430-000	PSF EQUIP REPAIR BUS	10,000.00	0.00	3,416.52	0.00	6,583.48	65.83
01-2-02710-431-000	PSF EQUIP REPAIR MAINT	1,000.00	0.00	0.00	0.00	1,000.00	100.00
01-2-02710-490-000	Vehical Maint/Repari	22,000.00	1,121.25	1,121.25	0.00	20,878.75	94.90
01-2-02710-520-000	PSO Alicap VEHICLE INS	35,000.00	0.00	0.00	0.00	35,000.00	100.00

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Monthly Expense Report

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Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02710-610-000	SUP TRANSP TIRES / PARTS	25,000.00	1,221.35	1,802.88	0.00	23,197.12	92.78
01-2-02710-626-000	SUP GAS AND OIL	35,000.00	9,177.21	11,342.03	0.00	23,657.97	67.59
01-2-02710-732-000	CAP TRANSP BUS REPLACE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02710-890-000	PSO TRANSPORTATION OTHER	0.00	185.17	573.34	0.00	-573.34	0.00
01-2-02711-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02712-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02713-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02714-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02720-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02721-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02722-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02723-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02724-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02730-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02730-431-000	PSF Equip Repair-Bus	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02731-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02732-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02733-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02734-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02790-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02791-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02792-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02792-332-000	PSP SPED MILGE PRNTS SA	0.00	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Expense Report

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Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-02793-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02793-332-000	PSP SPED MLGE PRNTS B-5	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02794-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02900-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-02900-890-000	Interlocal Agreement	25,000.00	25,000.00	25,000.00	0.00	0.00	0.00
01-2-03300-159-001	SAL STIP After School	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-221-001	FICA AFTER SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-231-001	RET AFTER SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-529-000	PSO AFTER SCHOOL OTHER	2,000.00	0.00	0.00	0.00	2,000.00	100.00
01-2-03300-569-001	PSO AFTER SCHOOL TUITION	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-610-000	SUP AFTER SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-730-000	CAP AFTER SCHOOL EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03300-890-001	AFTER SCHOOL TUITION	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03400-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03500-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03512-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03535-111-001	SAL TCHR HAL	25,000.00	2,115.00	4,230.00	0.00	20,770.00	83.08
01-2-03535-123-001	SAL SUBS HAL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03535-211-001	HINS TCHR HAL	200.00	14.77	29.54	0.00	170.46	85.23
01-2-03535-221-001	FICA TCHRS HAL	2,000.00	158.50	317.00	0.00	1,683.00	84.15
01-2-03535-223-001	FICA SUBS HAL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03535-231-001	RET TCHRS HAL	2,500.00	208.91	417.82	0.00	2,082.18	83.28

Monthly Expense Report

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-03535-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-111-006	SAL ADMIN PRESCH DIR	16,000.00	1,310.00	2,620.00	0.00	13,380.00	83.62
01-2-03540-111-006	SAL TCHR PRESCH STATE	50,000.00	4,059.00	8,118.00	0.00	41,882.00	83.76
01-2-03540-112-006	SAL PARA PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-120-006	SAL PARA SUB PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-123-006	SAL SUBS PRESCH STATE	500.00	0.00	0.00	0.00	500.00	100.00
01-2-03540-211-006	HINS ADMIN PRESCH DIR	20,000.00	1,726.41	3,452.82	0.00	16,547.18	82.73
01-2-03540-211-006	HINS TCHR PRESCH STATE	20,000.00	0.00	0.00	0.00	20,000.00	100.00
01-2-03540-212-006	HINS PARA PRESCH STATE	5,000.00	0.00	0.00	0.00	5,000.00	100.00
01-2-03540-213-006	Preschool Para Health	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-220-006	FICA PARA SUB PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-221-006	FICA ADMIN PRESCH DIR	5,000.00	401.02	802.04	0.00	4,197.96	83.95
01-2-03540-221-006	FICA TCHR PRESCH STATE	5,000.00	0.00	0.00	0.00	5,000.00	100.00
01-2-03540-222-006	FICA PARA PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-223-006	FICA SUBS PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-231-006	RET ADMIN PRESCH DIR	6,500.00	530.34	1,060.68	0.00	5,439.32	83.68
01-2-03540-231-006	RET TCHR PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-232-006	RET PARA PRESCH STATE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-320-000	PSP PRESCH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-340-000	PSP PRESCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-580-006	PSO PRESCH TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-610-000	SUP PRESCH	0.00	90.72	130.32	0.00	-130.32	0.00

Monthly Expense Report

SELECTED Data

Date Range: YTD thru 10/31/2021

Arranged by:
Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-03540-739-006	CAP PRESCH EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03540-890-006	PSO PRESCH OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03541-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03541-320-000	PSP PRESCH STARTUP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03541-529-000	PSO PRESCH STARTUP OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03541-610-000	SUP PRESCH STARTUP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03541-640-000	SUP PRESCH START TEXTS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03541-730-000	CAP PRESCH STARTUP EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03551-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03570-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03575-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-03590-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-04700-450-000	PSF CONTRACT BLDNG IMPROV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-111-001	SAL TCHR TITLE IA	105,000.00	8,896.00	17,792.00	0.00	87,208.00	83.05
01-2-06200-123-001	SAL SUBS TITLE IA	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-211-001	HINS TCHR TITLE IA	40,000.00	3,595.03	7,190.06	0.00	32,809.94	82.02
01-2-06200-221-001	FICA TCHR TITLE IA	8,000.00	662.95	1,325.90	0.00	6,674.10	83.42
01-2-06200-223-001	FICA SUBS TITLE IA	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-231-001	RET TCHR TITLE IA	10,000.00	878.73	1,757.46	0.00	8,242.54	82.42
01-2-06200-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-281-001	HSA TITLE IA ELEM	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-320-001	PSP TITLE IA	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-529-001	PSO TITLE IA OTHER	0.00	0.00	0.00	0.00	0.00	0.00

Monthly Expense Report

SELECTED Data

Date Range: YTD thru 10/31/2021

Arranged by:
Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-06200-580-001	PSO TITLE IA TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-610-001	SUP TITLE IA	250.00	0.00	0.00	0.00	250.00	100.00
01-2-06200-640-001	SUP TITLE IA TEXTBOOKS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-650-001	SUP TITLE IA HARDWARE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-730-001	CAP TITLE IA EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06200-735-001	CAP TITLE IA SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06210-320-001	PSP TITLE I ACCNTBLTY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06210-650-001	SUP TITLE I ACCNTBLTY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06210-735-001	CAP TITLE I ACCNTBLTY SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06310-111-001	SAL TCHR TITLE IIA	17,300.00	1,481.00	2,962.00	0.00	14,338.00	82.87
01-2-06310-123-001	SAL SUBS TITLE IIA	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06310-211-001	HINS TCHR TITLE IIA	5,500.00	469.62	939.24	0.00	4,560.76	82.92
01-2-06310-221-001	FICA TCHR TITLE IIA	1,500.00	113.30	226.60	0.00	1,273.40	84.89
01-2-06310-223-001	FICA SUBS TITLE IIA	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06310-231-001	RET TCHR TITLE IIA	1,700.00	146.29	292.58	0.00	1,407.42	82.78
01-2-06310-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06310-529-000	PSO TITLE IIA OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-111-000	SAL TCHR IDEA BASE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-211-000	HINS TCHR IDEA BASE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-221-000	FICA TCHR IDEA BASE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-231-000	RET TCHR IDEA BASE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-281-000	HSA IDEA BASE ELEM	0.00	0.00	0.00	0.00	0.00	0.00

Monthly Expense Report

SELECTED Data

Date Range: YTD thru 10/31/2021

Arranged by:
Account Number

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-06403-320-000	PSP IDEA BASE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-580-000	PSO IDEA BASE TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06403-610-000	SUP IDEA BASE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06406-111-000	SAL TCHR IDEA PS BASE	3,200.00	260.00	520.00	0.00	2,680.00	83.75
01-2-06406-211-000	HINS TCHR IDEA PS BASE	1,200.00	92.14	184.28	0.00	1,015.72	84.64
01-2-06406-221-000	FICA TCHR IDEA PS BASE	250.00	19.57	39.14	0.00	210.86	84.34
01-2-06406-231-000	RET TCHR IDEA PS BASE	320.00	25.68	51.36	0.00	268.64	83.95
01-2-06406-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06406-610-000	SUP IDEA PRESCH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06408-111-000	SAL TCHR IDEA BASE/POVERTY	125,500.00	9,023.00	18,046.00	0.00	107,454.00	85.62
01-2-06408-211-000	HINS TCHR IDEA BASE/POVERTY	11,000.00	3,354.34	6,708.68	0.00	4,291.32	39.01
01-2-06408-221-000	FICA TCHR IDEA BASE/POVERTY	5,000.00	651.60	1,303.20	0.00	3,696.80	73.93
01-2-06408-231-000	RET TCHR IDEA BASE/POVERTY	10,000.00	891.27	1,782.54	0.00	8,217.46	82.17
01-2-06408-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06408-340-000	PSP IDEA BASE/POVERTY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06408-610-000	SUP IDEA BASE/POVERTY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06408-733-000	CAP IDEA BASE/POVERTY EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06408-890-000	PSO IDEA BASE/POVERTY OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-111-000	SAL TCHR IDEA ENR POV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-211-000	HINS TCHR IDEA ENR POV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-221-000	FICA TCHR IDEA ENR POV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-231-000	RET TCHR IDEA ENR POV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-237-000	Increase Retire Cont.	0.00	0.00	0.00	0.00	0.00	0.00

SELECTED Data

Monthly Expense Report

Arranged by:
Account Number

Date Range: YTD thru 10/31/2021

Account	Description	Budget	October Expenditures	YTD Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
01-2-06410-340-000	PSP IDEA ENR POV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-529-000	PSO IDEA ENR POV OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-610-000	SUP IDEA ENR POV	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06410-730-000	CAP IDEA ENR POV EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06412-300-000	PSP IDEA NON-PUBLIC	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06450-320-000	PSP MEDICAID OUTREACH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06700-610-002	SUP CARL PERKINS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06700-739-002	CAP CARL PERKINS EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06700-890-000	PSO CARL PERKINS OTHER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06969-610-000	Title IV A Supplies	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06996-734-000	CARES	0.00	0.00	0.00	0.00	0.00	0.00
01-2-06997-739-000	ESSER II	350,000.00	0.00	188,988.00	0.00	161,012.00	46.00
01-2-06998-739-000	ESSER III	0.00	0.00	0.00	0.00	0.00	0.00
01-2-08000-900-000	TRANS TO DEPRECIATION	200,000.00	0.00	0.00	0.00	200,000.00	100.00
01-2-08000-910-000	Trans to Emp. Benefit	25,000.00	0.00	0.00	0.00	25,000.00	100.00
01-2-08000-912-000	TRANS TO LUNCH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-08000-913-000	TRANS TO ACTIVITIES	50,000.00	0.00	0.00	0.00	50,000.00	100.00
01 Current Year Account Totals:		11,631,610.00	961,550.62	2,073,527.90	0.00	9,558,082.10	82.17
01 FUND Totals:		11,631,610.00	961,550.62	2,073,527.90	0.00	9,558,082.10	82.17
Report Totals:		11,631,610.00	961,550.62	2,073,527.90	0.00	9,558,082.10	82.17

Check Journal

Fiscal Year: 2022

Check Number Invoice Account Number	Date Invoice Date	Vendor ID Invoice Date PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
Journal Number: 58			General Fund-October 2021		Posted: 11/10/2021		
Computer Checks							
01 - GENERAL FUND							
Bank Account :A - FSB-General Fund							
00060711	10/21/2021	CITYGOTH	City Of Gothenburg				
September	10/21/2021			10/21/2021	Utilities		
01-2-02610-410-000			PSF WATER & SEWER			-1,153.99	1,153.99
01-2-02610-621-000			SUP NAT. GAS/ELECTRICITY			-16,282.04	16,282.04
01-2-02610-890-000			PSO CUSTODIAL OTHER			-1,510.20	1,510.20
					Invoice Total:	-18,946.23	18,946.23
					Check Total:	-18,946.23	18,946.23
00060712	10/21/2021	COUNPART	Country Partners Cooperative				
118600	10/21/2021			10/21/2021	Fuel		
01-2-02710-626-000			SUP GAS AND OIL			-5,017.22	5,017.22
					Invoice Total:	-5,017.22	5,017.22
					Check Total:	-5,017.22	5,017.22
00060713	10/21/2021	JESSKINC	Jesse Kincheloe				
Supplies	10/21/2021			10/21/2021	Supplies		
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-283.73	283.73
					Invoice Total:	-283.73	283.73
					Check Total:	-283.73	283.73
00060714	10/21/2021	NANACOUN	Nana's Country Kitchen				
978683	10/21/2021			10/21/2021	Supplies		
01-2-02410-890-002			PSO PRINCIPAL OTHER SEC			-18.00	18.00
					Invoice Total:	-18.00	18.00
					Check Total:	-18.00	18.00
00060715	10/21/2021	PROTCENT	Protex Central Inc.				
122577	10/21/2021			10/21/2021	Remote Alarm Test		
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-660.00	660.00
					Invoice Total:	-660.00	660.00
					Check Total:	-660.00	660.00
00060716	10/21/2021	SUNTHEAT	Sun Theatre				
Admission	10/21/2021			10/21/2021	Student Admission		
01-2-01100-890-002			PSO OTHER SEC			-100.00	100.00
					Invoice Total:	-100.00	100.00
					Check Total:	-100.00	100.00
00060717	10/21/2021	TOMYEMCKE	Tomye McKenna				
Supplies	10/21/2021			10/21/2021	Supplies		
01-2-01200-610-001			SUP SPED ELEM			-29.94	29.94
					Invoice Total:	-29.94	29.94
					Check Total:	-29.94	29.94
00060718	10/25/2021	HEARSCEN	Heartland Scenic Studio, Inc.				
40922	10/25/2021			10/25/2021	Equip		
01-2-01100-739-002			CAP EQUIP / FURN SEC			-1,750.00	1,750.00
					Invoice Total:	-1,750.00	1,750.00
					Check Total:	-1,750.00	1,750.00

Check Journal

Fiscal Year: 2022

Check Number	Date	Vendor ID	Vendor Name	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num	PO Date		
Account Number			Account Description			
00060719	10/29/2021	NANACOUN	Nana's Country Kitchen			
66251	10/29/2021			10/29/2021	Supplies	
01-2-02410-610-002			SUP PRINCIPAL SEC		-15.00	15.00
				Invoice Total:	-15.00	15.00
				Check Total:	-15.00	15.00
00060720	10/29/2021	USBANK	U.S. Bank			
9190	10/29/2021			10/29/2021	18-18-2021	
01-2-01100-320-002			PSP INSTRUCTION SEC		-100.00	100.00
01-2-01100-320-002			PSP INSTRUCTION SEC		-63.29	63.29
01-2-01100-610-001			SUP GENERAL ELEM		-290.00	290.00
01-2-01100-610-002			SUP GENERAL SEC		276.85	-276.85
01-2-01100-640-001			SUP TEXTBOOKS ELEM		-1,645.00	1,645.00
01-2-01100-650-002			SUP COMPUTER HARDWARE SEC		-960.98	960.98
01-2-01100-739-001			CAP EQUIP / FURN ELEM		317.77	-317.77
01-2-01200-610-001			SUP SPED ELEM		-349.97	349.97
01-2-01200-890-001			PSO SPED OTHER ELEM		-570.00	570.00
01-2-02120-580-002			PSO GUIDANCE TRAVEL SEC		-458.76	458.76
01-2-02120-610-001			SUP GUIDANCE ELEM		-324.17	324.17
01-2-02120-610-001			SUP GUIDANCE ELEM		-208.00	208.00
01-2-02120-610-002			SUP GUIDANCE SEC		-142.40	142.40
01-2-02141-320-000			PSP PSYCH DIAGNOSTICS		-75.00	75.00
01-2-02151-610-000			SUP SPEECH		-299.99	299.99
01-2-02212-320-000			PSP T & L		-69.99	69.99
01-2-02212-330-001			PSP PROF DEV ELEM		-75.00	75.00
01-2-02212-580-000			PSO T & L TRAVEL		-355.20	355.20
01-2-02212-610-000			SUP T & L		-233.69	233.69
01-2-02220-320-002			PSP LIBRARY SEC		-99.00	99.00
01-2-02220-610-002			SUP LIBRARY SEC		-109.01	109.01
01-2-02220-640-002			SUP LIBRARY BOOKS/PERS SEC		-24.44	24.44
01-2-02410-610-001			SUP PRINCIPAL ELEM		-173.68	173.68
01-2-02410-810-002			DUES PRINCIPAL SEC		-180.00	180.00
01-2-02610-610-000			SUP CUSTODIAL		-82.07	82.07
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-510.11	510.11
01-2-02710-626-000			SUP GAS AND OIL		-153.34	153.34
01-2-02710-890-000			PSO TRANSPORTATION OTHER		-28.17	28.17
				Invoice Total:	-6,986.64	6,986.64
				Check Total:	-6,986.64	6,986.64
00060721	10/31/2021	ALLANDEEL	All Anderson Electric			
13542/13495	10/31/2021			11/09/2021	Maintenance	
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-1,463.74	1,463.74
				Invoice Total:	-1,463.74	1,463.74
				Check Total:	-1,463.74	1,463.74
00060722	10/31/2021	ALLIJONA	Allison Jonas			
Supplies	10/31/2021			11/09/2021	Supplies	
01-2-02212-610-000			SUP T & L		-317.13	317.13
				Invoice Total:	-317.13	317.13
				Check Total:	-317.13	317.13

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Check Number	Date	Vendor ID	Vendor Name	Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	Accrued
Account Number	Account Description	PO Date	Description	Payment
			Payable	
00060723	10/31/2021	BLACHILLS	Black Hills Energy	
October	10/31/2021		11/09/2021	Fuel
01-2-02610-621-000			SUP NAT. GAS/ELECTRICITY	-1,969.04
			Invoice Total:	1,969.04
			Check Total:	-1,969.04
00060724	10/31/2021	BUSITELE	Business Telecommunications	
32269	10/31/2021		11/09/2021	Maintenance
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES	-598.00
			Invoice Total:	598.00
			Check Total:	-598.00
00060725	10/31/2021	CENTLINK	CenturyLink	
November	10/31/2021		11/09/2021	Telephone
01-2-02510-382-000			PSP BUSINESS TELECOMMUNIC	-73.80
			Invoice Total:	73.80
			Check Total:	-73.80
00060726	10/31/2021	CITYGOTH	City Of Gothenburg	
October	10/31/2021		11/09/2021	Utilities
01-2-02610-410-000			PSF WATER & SEWER	-1,017.00
01-2-02610-621-000			SUP NAT. GAS/ELECTRICITY	-14,428.78
01-2-02610-890-000			PSO CUSTODIAL OTHER	-1,510.20
			Invoice Total:	16,955.98
			Check Total:	-16,955.98
00060727	10/31/2021	CLARINTER	Claris International Inc.	
5690448	10/31/2021		11/09/2021	Renewal
01-2-01100-320-000			PSP INSTRUCTION DIST	-1,010.00
			Invoice Total:	1,010.00
			Check Total:	-1,010.00
00060728	10/31/2021	CNASURE	CNA Surety	
61205998	10/31/2021		11/09/2021	Surety Bond
01-2-02310-520-000			PSO Alicap LIABILITY INS	-1,250.00
			Invoice Total:	1,250.00
			Check Total:	-1,250.00
00060729	10/31/2021	COUNPART	Country Partners Cooperative	
118600	10/31/2021		11/09/2021	Fuel
01-2-02710-626-000			SUP GAS AND OIL	-4,006.65
			Invoice Total:	4,006.65
			Check Total:	-4,006.65
00060730	10/31/2021	CULLIGAN	Culligan	
1018702	10/31/2021		11/09/2021	Maintenance
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES	-129.80
			Invoice Total:	129.80
			Check Total:	-129.80
00060731	10/31/2021	DANEANDE	Danette Anderson	
October	10/31/2021		11/09/2021	OT
01-2-02162-340-000			PSP SPED OT 3-5	-967.75
01-2-02171-340-000			PSP SPED PT SCHOOLAGE	-2,863.75

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Check Number	Date	Vendor ID	Vendor Name				Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	PQ Date	Description	Payable	Accrued
Account Number			Account Description				Payment
					Invoice Total:	-3,831.50	3,831.50
					Check Total:	-3,831.50	3,831.50
00060732	10/31/2021	DASSTATE	State of Nebraska-DAS				
1288073	10/31/2021			11/09/2021	Internet		
01-2-02510-382-000			PSP BUSINESS TELECOMMUNIC			-2,744.82	2,744.82
					Invoice Total:	-2,744.82	2,744.82
1292058	10/31/2021			11/09/2021	Internet		
01-2-02510-382-000			PSP BUSINESS TELECOMMUNIC			-259.49	259.49
					Invoice Total:	-259.49	259.49
					Check Total:	-3,004.31	3,004.31
00060733	10/31/2021	DOANUNIV	Doane University				
10/25/21	10/31/2021			11/09/2021	Fall Festival		
01-2-01100-320-002			PSP INSTRUCTION SEC			-200.00	200.00
					Invoice Total:	-200.00	200.00
					Check Total:	-200.00	200.00
00060734	10/31/2021	EAKEOFFI	Eakes Office Solutions				
610976	10/31/2021			11/09/2021	Supplies		
01-2-01100-610-001			SUP GENERAL ELEM			-196.00	196.00
01-2-01100-610-002			SUP GENERAL SEC			-11.75	11.75
01-2-02320-610-000			SUP EXEC ADMIN			-73.62	73.62
					Invoice Total:	-281.37	281.37
8360628	10/31/2021			11/09/2021	Supplies		
01-2-02320-610-000			SUP EXEC ADMIN			-48.99	48.99
					Invoice Total:	-48.99	48.99
8360669	10/31/2021			11/09/2021	Supplies		
01-2-02320-610-000			SUP EXEC ADMIN			-7.38	7.38
					Invoice Total:	-7.38	7.38
8361214	10/31/2021			11/09/2021	Supplies		
01-2-01100-610-002			SUP GENERAL SEC			-38.22	38.22
					Invoice Total:	-38.22	38.22
Desks	10/31/2021			11/09/2021	Kind. Remodel		
01-2-01100-739-001			CAP EQUIP / FURN ELEM			-19,682.80	19,682.80
					Invoice Total:	-19,682.80	19,682.80
					Check Total:	-20,058.76	20,058.76
00060735	10/31/2021	ELECENGIN	Electrical Engineering & Equipment Co.				
100599	10/31/2021			11/09/2021	Supplies		
01-2-02610-610-000			SUP CUSTODIAL			-164.87	164.87
					Invoice Total:	-164.87	164.87
					Check Total:	-164.87	164.87
00060736	10/31/2021	ESU #10	Esu #10				
070600	10/31/2021			11/09/2021	Audio/SPED/Vision		
01-2-01200-320-000			PSP SPED CONTRACTED			-1,042.54	1,042.54
01-2-02151-340-000			PSP SPED SPEECH/AUD DIST			-341.28	341.28
01-2-02152-340-000			PSP SPED SPEECH/AUD 3-5			-42.66	42.66
01-2-02153-340-000			PSP SPED SPEECH/AUD 0-2			-42.66	42.66
01-2-02181-340-000			PSP SPED VISION SCHOOLAGE			-363.62	363.62

write from Depreciation

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Check Number	Date	Vendor ID	Vendor Name	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num	PO Date		
Account Number			Account Description			
				Invoice Total:	-1,832.76	1,832.76
				Check Total:	-1,832.76	1,832.76
00060737	10/31/2021	FLATWABANK	Flatwater Bank			
October	10/31/2021			11/09/2021		October Payroll
01-2-02510-351-000			PSP BUSINESS DATA PROCESS		-77.40	77.40
				Invoice Total:	-77.40	77.40
				Check Total:	-77.40	77.40
00060738	10/31/2021	FRANINC	Franzen Inc.			
143158	10/31/2021			11/09/2021		Maintenance
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-253.65	253.65
				Invoice Total:	-253.65	253.65
				Check Total:	-253.65	253.65
00060739	10/31/2021	FRESSEAS	Fresh Seasons			
Supplies	10/31/2021			11/09/2021		Supplies
01-2-01100-610-001			SUP GENERAL ELEM		-37.01	37.01
01-2-01100-610-001			SUP GENERAL ELEM		-71.16	71.16
01-2-01100-610-002			SUP GENERAL SEC		-158.66	158.66
01-2-01100-610-002			SUP GENERAL SEC		-263.43	263.43
01-2-01200-610-002			SUP SPED SEC		-12.69	12.69
01-2-02130-610-000			SUP NURSE		-14.04	14.04
01-2-02130-610-000			SUP NURSE		-5.90	5.90
01-2-02320-610-000			SUP EXEC ADMIN		-8.49	8.49
01-2-02510-531-000			PSO BUSINESS POSTAGE		-18.08	18.08
01-2-02610-610-000			SUP CUSTODIAL		-49.51	49.51
				Invoice Total:	-638.97	638.97
				Check Total:	-638.97	638.97
00060740	10/31/2021	GOTHEARL	Gothenburg Early Childhood Agency			
CECA	10/31/2021			11/09/2021		Interlocal Agreement
01-2-02900-890-000			Interlocal Agreement		-25,000.00	25,000.00
				Invoice Total:	-25,000.00	25,000.00
				Check Total:	-25,000.00	25,000.00
00060741	10/31/2021	GOTHROT	Gothenburg Rotary Club			
3rd Quarter	10/31/2021			11/09/2021		Dues
01-2-02320-810-000			DUES EXEC ADMIN		-125.00	125.00
				Invoice Total:	-125.00	125.00
				Check Total:	-125.00	125.00
00060742	10/31/2021	GOTHTIME	Gothenburg Times			
October	10/31/2021			11/09/2021		Advertising
01-2-02510-540-000			PSO BUSINESS ADVRT PRNTNG		-153.00	153.00
				Invoice Total:	-153.00	153.00
				Check Total:	-153.00	153.00
00060743	10/31/2021	GOTHTIME2	Gothenburg Times			
Renewal	10/31/2021			11/09/2021		Renewal
01-2-02220-610-002			SUP LIBRARY SEC		-31.95	31.95
				Invoice Total:	-31.95	31.95
				Check Total:	-31.95	31.95

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Check Number	Date	Vendor ID	Vendor Name				Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	PO Date	Description	Payable	Accrued
Account Number			Account Description				Payment
00060744	10/31/2021	HARRSCHO	Harris School Solutions				
322	10/31/2021			11/09/2021	Supplies		
01-2-02320-610-000			SUP EXEC ADMIN			-492.93	492.93
					Invoice Total:	-492.93	492.93
					Check Total:	-492.93	492.93
00060745	10/31/2021	HICKLUMB	Hicken Lumber Center				
383002	10/31/2021			11/09/2021	Supplies		
01-2-01100-610-002			SUP GENERAL SEC			-102.51	102.51
01-2-02610-610-000			SUP CUSTODIAL			-24.44	24.44
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-62.53	62.53
					Invoice Total:	-189.48	189.48
					Check Total:	-189.48	189.48
00060746	10/31/2021	HIRERIGH	HireRight, LLC				
P1066095	10/31/2021			11/09/2021	Drug Testing		
01-2-02710-890-000			PSO TRANSPORTATION OTHER			-157.00	157.00
					Invoice Total:	-157.00	157.00
					Check Total:	-157.00	157.00
00060747	10/31/2021	HOMELEAS	Hometown Leasing				
12797179	10/31/2021			11/09/2021	Copier Lease		
01-2-02510-440-000			PSF COPIER/LEASE			-6,941.28	6,941.28
					Invoice Total:	-6,941.28	6,941.28
					Check Total:	-6,941.28	6,941.28
00060748	10/31/2021	HOUCBIND	Houchen Bindery, Ltd.				
251909	10/31/2021			11/09/2021	Supplies		
01-2-02320-610-000			SUP EXEC ADMIN			-145.00	145.00
					Invoice Total:	-145.00	145.00
					Check Total:	-145.00	145.00
00060749	10/31/2021	HOUGMIFF	HM Harcourt Publishing Co.				
165749	10/31/2021			11/09/2021	SSupplies		
01-2-01100-320-001			PSP INSTRUCTION ELEM			-600.00	600.00
					Invoice Total:	-600.00	600.00
					Check Total:	-600.00	600.00
00060750	10/31/2021	ISLASUPP	Island Supply Welding Co.				
G015200	10/31/2021			11/09/2021	Supplies		
01-2-01100-320-002			PSP INSTRUCTION SEC			-600.00	600.00
01-2-01100-610-002			SUP GENERAL SEC			-465.44	465.44
					Invoice Total:	-1,065.44	1,065.44
					Check Total:	-1,065.44	1,065.44
00060751	10/31/2021	J.W.PEPP	J.W. Pepper & Son, Inc.				
140913	10/31/2021			11/09/2021	Supplies		
01-2-01100-610-001			SUP GENERAL ELEM			-696.17	696.17
01-2-01100-610-002			SUP GENERAL SEC			-886.97	886.97
					Invoice Total:	-1,583.14	1,583.14
					Check Total:	-1,583.14	1,583.14
00060752	10/31/2021	JACYOSTE	Jacy Ostergard				
Summer	10/31/2021			11/09/2021	Summer Hours		

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Check Number	Date	Vendor ID	Vendor Name	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num Account Description	PO Date		
01-2-02141-320-000			PSP PSYCH DIAGNOSTICS		-5,213.00	5,213.00
				Invoice Total:	-5,213.00	5,213.00
				Check Total:	-5,213.00	5,213.00
00060753	10/31/2021	JOHNDEER	John Deere Financial			
07286406	10/31/2021			11/09/2021	Rental	
01-2-02620-320-000			PSP MAINTENANCE		-2,750.00	2,750.00
				Invoice Total:	-2,750.00	2,750.00
43621	10/31/2021			11/09/2021	Supplies	
01-2-01100-610-002			SUP GENERAL SEC		-253.94	253.94
01-2-02610-610-000			SUP CUSTODIAL		-147.63	147.63
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-8.99	8.99
				Invoice Total:	-410.56	410.56
Equip	10/31/2021			11/09/2021	Equipment	
01-2-02620-733-000			CAP BUILDING EQUIP		-975.00	975.00
				Invoice Total:	-975.00	975.00
				Check Total:	-4,135.56	4,135.56
00060754	10/31/2021	JOHNONSPOT	Johnny on the Spot			
10-0509	10/31/2021			11/09/2021	Portable Rental	
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES		-280.00	280.00
				Invoice Total:	-280.00	280.00
				Check Total:	-280.00	280.00
00060755	10/31/2021	JUNILIBR	Junior Library Guild			
585080	10/31/2021			11/09/2021	Books	
01-2-02220-640-002			SUP LIBRARY BOOKS/PERS SEC		-1,302.40	1,302.40
				Invoice Total:	-1,302.40	1,302.40
				Check Total:	-1,302.40	1,302.40
00060756	10/31/2021	KSBSCHO	KSB School Law			
10840	10/31/2021			11/09/2021	Legal Fees	
01-2-02330-317-000			PSP LEGAL SERVICES		-1,978.00	1,978.00
				Invoice Total:	-1,978.00	1,978.00
				Check Total:	-1,978.00	1,978.00
00060757	10/31/2021	LANDIMPLE	Landmark Implement			
11180597	10/31/2021			11/09/2021	Supplies	
01-2-02710-610-000			SUP TRANSP TIRES / PARTS		-442.90	442.90
				Invoice Total:	-442.90	442.90
				Check Total:	-442.90	442.90
00060758	10/31/2021	LEXPUBL	Lexington Public Schools			
10052021	10/31/2021			11/09/2021	Para Pro	
01-2-01100-890-001			PSO OTHER ELEM		-55.00	55.00
				Invoice Total:	-55.00	55.00
				Check Total:	-55.00	55.00
00060759	10/31/2021	MARVSANI	Marv's Sanitary Supply			
67365/67374/	10/31/2021			11/09/2021	Supplies	
01-2-02610-610-000			SUP CUSTODIAL		-11,306.45	11,306.45
				Invoice Total:	-11,306.45	11,306.45
				Check Total:	-11,306.45	11,306.45

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Check Number	Date	Vendor ID	Vendor Name				Direct Deposit
Invoice	Invoice Date	PO Number	Ereq Num	PO Date	Description	Payable	Accrued
Account Number			Account Description				Payment
00060760	10/31/2021	MCGR-HIL	McGraw Hill LLC				
118127278001/	10/31/2021			11/09/2021	Books		
01-2-01100-640-001			SUP TEXTBOOKS ELEM			-96.72	96.72
					Invoice Total:	-96.72	96.72
					Check Total:	-96.72	96.72
00060761	10/31/2021	MEYECREA	Meyer Creative Print & Design				
13324	10/31/2021			11/09/2021	Printing		
01-2-02510-540-000			PSO BUSINESS ADVRT PRNTNG			-112.50	112.50
					Invoice Total:	-112.50	112.50
					Check Total:	-112.50	112.50
00060762	10/31/2021	MIDAMRES	Mid-American Research Chemical				
744905/	10/31/2021			11/09/2021	Supplies		
01-2-02610-610-000			SUP CUSTODIAL			-827.96	827.96
					Invoice Total:	-827.96	827.96
					Check Total:	-827.96	827.96
00060763	10/31/2021	NASB	Nasb				
9026T1MOY8	10/31/2021			11/09/2021	State Conference		
01-2-02310-810-000			DUES BOE			-1,992.00	1,992.00
01-2-02320-810-000			DUES EXEC ADMIN			-332.00	332.00
					Invoice Total:	-2,324.00	2,324.00
					Check Total:	-2,324.00	2,324.00
00060764	10/31/2021	NCSA	Nebraska Council of School Administrators				
Dues	10/31/2021			11/09/2021	Dues/Fees		
01-2-02320-810-000			DUES EXEC ADMIN			-805.00	805.00
					Invoice Total:	-805.00	805.00
					Check Total:	-805.00	805.00
00060765	10/31/2021	NCSPEARS	NCS Pearson, Inc.				
16413964	10/31/2021			11/09/2021	Supplies		
01-2-02141-610-000			SUP PSYCH			-35.00	35.00
01-2-02151-610-000			SUP SPEECH			-26.25	26.25
					Invoice Total:	-61.25	61.25
					Check Total:	-61.25	61.25
00060766	10/31/2021	NDEPRAR	Nebraska Department of Education				
1060-5-1-9ab4	10/31/2021			11/09/2021	Conference		
01-2-01200-320-001			PSP SPED CONTRACTED ELEM			-60.00	60.00
					Invoice Total:	-60.00	60.00
					Check Total:	-60.00	60.00
00060767	10/31/2021	NEBR AIR	Nebraska Air Filter, Inc.				
394936	10/31/2021			11/09/2021	Maintenance		
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-2,118.41	2,118.41
					Invoice Total:	-2,118.41	2,118.41
					Check Total:	-2,118.41	2,118.41
00060768	10/31/2021	PAXTHARDW	Paxton Hardwoods				
8463871	10/31/2021			11/09/2021	Supplies		
01-2-01100-610-002			SUP GENERAL SEC			-1,745.19	1,745.19
					Invoice Total:	-1,745.19	1,745.19

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Check Number	Date	Vendor ID	Vendor Name	PO Date	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num Account Description				
Check Total:						-1,745.19	1,745.19
00060769	10/31/2021	PAYFLEX	Pay Flex				
1623496	10/31/2021			11/09/2021	Flex Plan		
01-2-02510-340-000			PSP BUSINESS FLEX PAY			-100.00	100.00
Invoice Total:						-100.00	100.00
Check Total:						-100.00	100.00
00060770	10/31/2021	PERFTRUC	Performance Truck & Trailer				
13079/	10/31/2021			11/09/2021	Bus Maint/Repair		
01-2-02710-490-000			Vehicle Maint/Repari			-1,121.25	1,121.25
01-2-02710-610-000			SUP TRANSP TIRES / PARTS			-522.08	522.08
Invoice Total:						-1,643.33	1,643.33
Check Total:						-1,643.33	1,643.33
00060771	10/31/2021	PERRLAW	Perry Law Firm				
4386/111	10/31/2021			11/09/2021	Legal Fees		
01-2-02330-317-000			PSP LEGAL SERVICES			-300.00	300.00
Invoice Total:						-300.00	300.00
Check Total:						-300.00	300.00
00060772	10/31/2021	PINPOINT	PinPoint Communications				
155005364	10/31/2021			11/09/2021	Telephone		
01-2-02510-382-000			PSP BUSINESS TELECOMMUNIC			-467.07	467.07
Invoice Total:						-467.07	467.07
Check Total:						-467.07	467.07
00060773	10/31/2021	PLATVACOM	Platte Valley Communications, Inc.				
102100090	10/31/2021			11/09/2021	Maintenance		
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-245.71	245.71
Invoice Total:						-245.71	245.71
Check Total:						-245.71	245.71
00060774	10/31/2021	PLATVALGLA	Platte Valley Glass & Trailers				
49547	10/31/2021			11/09/2021	Maintenance		
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-576.00	576.00
Invoice Total:						-576.00	576.00
Check Total:						-576.00	576.00
00060775	10/31/2021	PROTCENT	Protex Central Inc.				
127742	10/31/2021			11/09/2021	Maintenance		
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-961.80	961.80
Invoice Total:						-961.80	961.80
Check Total:						-961.80	961.80
00060776	10/31/2021	REALGOOD	Really Good Stuff, Inc.				
7756012	10/31/2021			11/09/2021	Supplies		
01-2-01100-610-001			SUP GENERAL ELEM			-46.93	46.93
Invoice Total:						-46.93	46.93
Check Total:						-46.93	46.93
00060777	10/31/2021	RUTTMECH	Rutt's Mechanical Services				
1775	10/31/2021			11/09/2021	Maintenance		
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-3,651.73	3,651.73
Invoice Total:						-3,651.73	3,651.73

Check Journal

Fiscal Year: 2022

Check Number	Date	Vendor ID	Vendor Name	PO Date	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num Account Description				
Check Total:						-3,651.73	3,651.73
00060778	10/31/2021	S&SAUTOP	S & S Auto Parts Inc.				
13725	10/31/2021			11/09/2021	Maint/Repair		
01-2-02710-610-000			SUP TRANSP TIRES / PARTS			-256.37	256.37
Invoice Total:						-256.37	256.37
Check Total:						-256.37	256.37
00060779	10/31/2021	SCHOSPEC	School Specialty LLC				
208128906383	10/31/2021			11/09/2021	Supplies		
01-2-01100-610-002			SUP GENERAL SEC			-122.41	122.41
01-2-01100-739-001			CAP EQUIP / FURN ELEM			-1,657.68	1,657.68
01-2-02130-610-000			SUP NURSE			-25.09	25.09
01-2-03540-610-000			SUP PRESCH			-90.72	90.72
Invoice Total:						-1,895.90	1,895.90
Check Total:						-1,895.90	1,895.90
00060780	10/31/2021	SPORSAFE	Sport Safe Testing Service, Inc.				
11657	10/31/2021			11/09/2021	Drug Testing		
01-2-01100-320-002			PSP INSTRUCTION SEC			-690.00	690.00
Invoice Total:						-690.00	690.00
Check Total:						-690.00	690.00
00060781	10/31/2021	STANCE	STANCE				
2021-22	10/31/2021			11/09/2021	Dues/Fees		
01-2-02320-810-000			DUES EXEC ADMIN			-250.00	250.00
Invoice Total:						-250.00	250.00
Check Total:						-250.00	250.00
00060782	10/31/2021	SUSAMASS	Susan Massin				
Supplies	10/31/2021			11/09/2021	Suplies		
01-2-01100-610-002			SUP GENERAL SEC			-19.97	19.97
Invoice Total:						-19.97	19.97
Check Total:						-19.97	19.97
00060783	10/31/2021	SYNDICATE	Syndicate				
2374/	10/31/2021			11/09/2021	Advertising		
01-2-02510-540-000			PSO BUSINESS ADVRT PRNTNG			-205.44	205.44
Invoice Total:						-205.44	205.44
Check Total:						-205.44	205.44
00060784	10/31/2021	TEAMPHYS	Team Physical Therapy				
October	10/31/2021			11/09/2021	PT		
01-2-02171-340-000			PSP SPED PT SCHOOLAGE			-753.57	753.57
01-2-02173-340-000			PSP SPED PT 0-2			-226.14	226.14
Invoice Total:						-979.71	979.71
Check Total:						-979.71	979.71
00060785	10/31/2021	TKELEVAT	TK Elevator Corporation				
8003280	10/31/2021			11/09/2021	Maintenance		
01-2-02620-340-000			PSP MAINT-OTHER PROF. SERVICES			-310.38	310.38
Invoice Total:						-310.38	310.38
Check Total:						-310.38	310.38
00060786	10/31/2021	TRYOWELD	Tryon Welding				

Check Journal

Fiscal Year: 2022

Check Number Invoice Account Number	Date Invoice Date	Vendor ID Invoice Date PO Number	Vendor Name Ereq Num Account Description	PO Date	Description	Payable	Direct Deposit Accrued Payment
112204 01-2-01100-610-002	10/31/2021		SUP GENERAL SEC	11/09/2021	Supplies	-1,068.00	1,068.00
					Invoice Total:	-1,068.00	1,068.00
					Check Total:	-1,068.00	1,068.00
00060787 72015 01-2-02510-320-000	10/31/2021	TSA	TSA Consulting Group, Inc.	11/09/2021	Cunsulting	-20.90	20.90
					Invoice Total:	-20.90	20.90
					Check Total:	-20.90	20.90
00060788 141050981 01-2-02610-610-000	10/31/2021	ULINE	ULINE	11/09/2021	Supplies	-427.93	427.93
					Invoice Total:	-427.93	427.93
					Check Total:	-427.93	427.93
00060789 25122 01-2-01100-320-000	10/31/2021	UNANIMOUS	Unanimous	11/09/2021	Website Support	-160.00	160.00
					Invoice Total:	-160.00	160.00
					Check Total:	-160.00	160.00
00060790 12920A 01-2-02620-340-000	10/31/2021	UNITECH	Unitech	11/09/2021	Maintenance	-784.50	784.50
					Invoice Total:	-784.50	784.50
					Check Total:	-784.50	784.50
00060791 9891086134 01-2-02510-382-000	10/31/2021	VERIZON	Verizon Wireless	11/09/2021	Telephone	-273.06	273.06
					Invoice Total:	-273.06	273.06
					Check Total:	-273.06	273.06
00060792 60097792/ 01-2-01100-610-002	10/31/2021	WOODBRASS	Woodwind/Brasswind	11/09/2021	Supplies	-724.50	724.50
					Invoice Total:	-724.50	724.50
					Check Total:	-724.50	724.50
00060793 2510 01-2-01100-320-002 01-2-01100-610-002	10/31/2021	YANDMUSI	Yanda's Music Pro Audio	11/09/2021	Supplies/Repairs	-116.80	116.80
					Invoice Total:	-133.88	133.88
					Check Total:	-133.88	133.88
					01 - GENERAL FUND	-177,184.79	177,184.79
					Total of Computer Checks	-177,184.79	177,184.79

Fund Summary

Check Journal

Fiscal Year: 2022

Check Number	Date	Vendor ID	Vendor Name	Description	Payable	Direct Deposit Accrued Payment
Invoice Account Number	Invoice Date	PO Number	Ereq Num Account Description	PO Date		
01 - GENERAL FUND					-177,184.79	177,184.79
Payroll Summary						
Report Total:					-177,184.79	177,184.79

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

FINANCIAL REPORT
(Audited)

AUGUST 31, 2021

DAWSON COUNTY SCHOOL DISTRICT NO. 20
AUGUST 31, 2021

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**DAWSON COUNTY SCHOOL DISTRICT NO. 20
AUGUST 31, 2021**

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Dawson County School District No. 20
Gothenburg, Nebraska

Report on the Financial Statements

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, and each major fund of Dawson County School District No. 20, Gothenburg, Nebraska, (the "School District"), as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Dawson County School District No. 20's management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1 and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of

the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, and each major fund of the School District as of August 31, 2021, and the respective changes in financial position – cash basis thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The Combined Schedule of Cash Receipts, Disbursements and Fund Balances – Cash Basis, the Schedule of Cash Disbursements for Operational Expenses – Cash Basis – General Fund, the Individual Fund Schedules of Cash Receipts, Transfers, Disbursements and Fund Balances – Cash Basis and the Schedule of Expenditures of Federal Awards, as required by the audit 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), as listed on pages 30, 34 through 39, 41 through 44, 46, 51 and 52 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

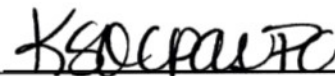
These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, these schedules are fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

The Management's Discussion and Analysis on pages 4 through 8, the budgetary comparison information on pages 31, 32, 33, 45 and 47 and the Analysis of Tax Accounts with County Treasurers – General Fund, Analysis of Tax Accounts with County Treasurers – Special Building Fund, and Analysis of Tax Accounts with County Treasurers – Bond Fund on pages 48 through 50 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2021 on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

KSO CPA's, P.C.



Kearney, Nebraska
October 27, 2021

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD & A)
DAWSON COUNTY SCHOOL DISTRICT #20
(Gothenburg Public Schools)

This section of the Gothenburg Public Schools annual audit report presents our discussion and analysis of the school district’s financial performance during the fiscal year that ended on August 31, 2021. Please read it in conjunction with the school district’s financial statements, which follow this section.

OVERVIEW OF THE DISTRICT

- a. Facilities - The Gothenburg Public Schools is a K-12 school system located in central Nebraska with land located in Custer, Dawson, and Lincoln Counties. Students attend at Dudley Elementary and the Junior/Senior High School.
- b. Students – The average daily membership decreased slightly from 880 in 2019-2020 to 828 in 2020-2021. This decrease has occurred over the past several years. A review of students leaving the district indicated that most were relocating to other communities in the state. Over 90% of the student population is Caucasian with Hispanic, Native American, African American, and Asian American students making up the population.
- c. Personnel - The district employs 79 certificated and 40 classified staff.
- d. Statutory Lids - The Nebraska Legislature has enacted statutes that provide two restrictions on school district budgets; a certified budget authority and a restriction (lid) on tax levies.

Certified Budget Authority is the greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation. Budget Based Calculation method applies to District #20. The Certified Budget Authority represents the maximum allowable budget for the district not including Special Grant Funds, Special Education Disbursements, and General Fund Exclusions. The Certified Budget Authority for District #20 was \$12,279,488 for 2020-21.

In addition to the spending lid, the Nebraska Legislature provided for a lid on the tax levies of affiliated school systems. The 20-21 District #20 fiscal year tax levy was \$0.967599 on the combined levy for the general fund and the building fund, which was below the 1.05 limit. The combined general, building and bond fund levy set by the Gothenburg Schools Affiliated System was 1.072818 which was an increase from 1.072425 in 19-20. The relatively level levy is due to the additional state aid that was able to offset increase in costs.

If the district does not utilize all of the spending authority available to it, unused budget authority is generated and included in the Certificated Budget Authority of the District for the next budget.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

The accompanying basic financial statements have been prepared on the cash basis of accounting. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Dawson County School District #20.

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

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

Separate financial statements are provided for governmental funds and proprietary funds. Each individual governmental and each individual proprietary fund are reported as separate columns in the fund financial statements.

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

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District’s own programs. The School District currently has no fiduciary funds.

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

FINANCIAL HIGHLIGHTS

The following chart gives fund balances as of the end of the fiscal year. The total position of the district for the 2020-2021 fiscal year decreased by \$1,215,688.

	<u>Aug. 31, 2021</u>	<u>Aug. 31, 2020</u>
General	\$ 5,014,019	\$ 5,423,355
Building	727,164	1,762,518
Employee Benefit	20,903	58,872
Depreciation	562,165	460,162
Bond	935,922	927,337
Activities	332,351	278,287
Student Fees	13,430	11,763
Nutrition	<u>237,052</u>	<u>136,400</u>
TOTAL FUND BALANCES	<u>\$ 7,843,006</u>	<u>\$ 9,058,694</u>

The decrease in total fund balances is primarily due to expenditures out of the building fund for capital projects and a reduction in taxes requested, as the School District is no longer building reserves for planned capital projects. During the year, the school district general fund receipts were \$10,488,019, which were less than disbursements of \$10,897,355 by \$409,336.

The 20-21 certified taxable value for the Gothenburg Public Schools was \$854,244,486; a decrease of 3.57% from the 19-20 valuation of \$885,897,224. The ag land valuations have begun to level off due to lower commodity prices resulting in lower priced land sales and are expected to decrease in future years.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Governmental Activities

The largest single source of receipts for the district is property tax. The following table shows the property tax rates by fund. The levies are expressed in dollars and cents per \$100 valuation.

	2020-2021	2019-2020	Change
	<u>Levy</u>	<u>Levy</u>	
General Fund	0.9282	0.9115	0.0167
Building Fund	0.0394	0.0582	(0.0188)
Bond Fund	<u>0.1053</u>	<u>0.1027</u>	<u>0.0026</u>
TOTAL LEVY	<u>1.0729</u>	<u>1.0724</u>	<u>0.0005</u>

The levy in the General Fund was increased, which was offset by valuation decreases.

General Fund Budgetary Highlights

Receipts	<u>Actual</u>	<u>Distribution by Percentage</u>
Local Sources	\$ 7,817,999	74.5%
County Sources	69,311	.70%
State Sources	1,974,681	18.8%
Federal Sources	623,830	6.0%
<u>Non-Program</u>	<u>2,198</u>	<u>0.0%</u>
	\$10,488,019	

State Aid decreased from \$751,776 to \$723,416 (3.8%). The decrease was due to a change in the basic cost portion of the formula which is tied directly to the spending patterns of school districts immediately smaller and immediately larger than District #20.

Program disbursements	<u>Actual</u>	<u>Distribution by Percentage</u>
All Instruction	\$6,525,671	60.2%
Support Services – Pupils	997,058	9.2%
Support Services – Staff	418,295	3.9%
General Administration & Board	422,775	3.9%
Office of Principal	353,194	3.3%
Business Services	167,403	1.5%
Building Maintenance	1,162,170	10.7%
Transportation/Vehicle Purchase	217,701	2.0%
State Categorical	125,584	1.2%
Federal Programs	426,726	3.9%
Summer School	26,704	0.2%
<u>Security and Safety</u>	<u>4,074</u>	<u>0.0%</u>
	\$10,847,355	

DEBT ADMINISTRATION

On August 31, 2020, the School District refinanced its general obligation bonds in the amount of \$3,530,000. The current bonds have interest rates ranging from 0.75% to 0.95%. Principal is due semi-annually in June and December.

The district made payments of \$685,000 to retire principal and \$21,939 to pay interest on the general obligation debt during the 2020-21 fiscal year.

The district had \$2,845,000 million in outstanding debt as of Aug. 31, 2021 with four years of payments remaining. The last payment is scheduled for December of 2024.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the District's finances and to demonstrate the District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information, contact the District Office of Gothenburg Public Schools, 1322 Ave I, Gothenburg, NE 69138. You may reach the office at (308) 537-3651 or by fax at (866) 430-5324.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**STATEMENT OF NET POSITION - CASH BASIS
August 31, 2021**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 5,327,108	\$ 237,052	\$ 5,564,160
Cash at County Treasurer	<u>2,278,846</u>	<u>-</u>	<u>2,278,846</u>
Total assets	<u>\$ 7,605,954</u>	<u>\$ 237,052</u>	<u>\$ 7,843,006</u>
NET POSITION			
Restricted for:			
Debt service	\$ 935,922	\$ -	\$ 935,922
Capital projects and improvements	727,164	-	727,164
Unrestricted	<u>5,942,868</u>	<u>237,052</u>	<u>6,179,920</u>
Total net position	<u>\$ 7,605,954</u>	<u>\$ 237,052</u>	<u>\$ 7,843,006</u>

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**STATEMENT OF ACTIVITIES - CASH BASIS
For the Year Ended August 31, 2021**

Functions/Programs	Disbursements	Program Receipts			Net (Disbursement) Receipt and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	
Primary government:							
Governmental activities:							
Regular instruction	\$ 4,998,181	\$ -	\$ -	\$ -	\$ (4,998,181)	\$ -	\$ (4,998,181)
Support services	3,466,409	-	-	-	(3,466,409)	-	(3,466,409)
Office of principal	353,194	-	-	-	(353,194)	-	(353,194)
General business support services	167,403	-	-	-	(167,403)	-	(167,403)
Plant operation and maintenance	1,062,170	-	-	-	(1,062,170)	-	(1,062,170)
Regular pupil transportation	217,701	-	-	-	(217,701)	-	(217,701)
Summer school	26,704	-	-	-	(26,704)	-	(26,704)
State categorical programs	125,584	-	468,292	-	342,708	-	342,708
Federal programs	426,726	-	623,830	-	197,104	-	197,104
Capital outlay	1,396,178	-	-	-	(1,396,178)	-	(1,396,178)
Student activities	412,476	-	-	-	(412,476)	-	(412,476)
Student fees	17,702	-	-	-	(17,702)	-	(17,702)
Debt service	707,169	-	-	-	(707,169)	-	(707,169)
Total governmental activities	\$ 13,377,597	\$ -	\$ 1,092,122	\$ -	\$ (12,285,475)	\$ -	\$ (12,285,475)
Business-type activities:							
School nutrition fund	\$ 519,586	\$ 50,579	\$ 564,912	\$ -	\$ -	\$ 95,905	\$ 95,905
Total business-type activities	\$ 519,586	\$ 50,579	\$ 564,912	\$ -	\$ -	\$ 95,905	\$ 95,905
Total primary government	\$ 13,897,183	\$ 50,579	\$ 1,657,034	\$ -	\$ (12,285,475)	\$ 95,905	\$ (12,189,570)
General receipts:							
Taxes:							
Property					\$ 8,254,988	\$ -	\$ 8,254,988
Property tax credit					581,971	-	581,971
Personal property tax credit					4,264	-	4,264
Personal property tax credit - railroad and public service					4,060	-	4,060
Motor vehicle					478,951	-	478,951
Homestead exemption					151,946	-	151,946
Pro-rate motor vehicle					24,485	-	24,485
Carline					23,394	-	23,394
Other county receipts					1,160	-	1,160
Fines and licenses					70,281	-	70,281
Rental of school equipment and facilities					400	-	400
Employee benefit withholdings and reimbursements					58,748	-	58,748
Tuition					4,057	-	4,057
State aid and apportionment					829,765	-	829,765
Penalties and interest on taxes					17,684	-	17,684
Interest income					24,619	200	24,819
Student activities					416,540	-	416,540
Student fees					19,369	-	19,369
Other					2,453	4,547	7,000
Total general receipts					\$ 10,969,135	\$ 4,747	\$ 10,973,882
Change in net position					\$ (1,316,340)	\$ 100,652	\$ (1,215,688)
Net position - beginning					8,922,294	136,400	9,058,694
Net position - ending					\$ 7,605,954	\$ 237,052	\$ 7,843,006

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
August 31, 2021**

	<u>General Fund</u>	<u>Bond Fund</u>	<u>Special Building Fund</u>	<u>Depreciation Fund</u>	<u>Employee Benefit Fund</u>	<u>Activities Fund</u>	<u>Student Fees Fund</u>	<u>Total Governmental Funds</u>
ASSETS								
Cash	\$ 3,000,331	\$ 754,140	\$ 643,788	\$ 562,165	\$ 20,903	\$ 332,351	\$ 13,430	\$ 5,327,108
Cash at County Treasurer	<u>2,013,688</u>	<u>181,782</u>	<u>83,376</u>	-	-	-	-	<u>2,278,846</u>
Total assets	<u>\$ 5,014,019</u>	<u>\$ 935,922</u>	<u>\$ 727,164</u>	<u>\$ 562,165</u>	<u>\$ 20,903</u>	<u>\$ 332,351</u>	<u>\$ 13,430</u>	<u>\$ 7,605,954</u>
FUND BALANCES								
Assigned to:								
Debt service	\$ -	\$ 935,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 935,922
Capital projects	-	-	727,164	-	-	-	-	727,164
Special revenue funds	-	-	-	562,165	20,903	332,351	13,430	928,849
Unassigned, reported in:								
General fund	<u>5,014,019</u>	-	-	-	-	-	-	<u>5,014,019</u>
Total fund balances	<u>\$ 5,014,019</u>	<u>\$ 935,922</u>	<u>\$ 727,164</u>	<u>\$ 562,165</u>	<u>\$ 20,903</u>	<u>\$ 332,351</u>	<u>\$ 13,430</u>	<u>\$ 7,605,954</u>

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended August 31, 2021**

	General Fund	Bond Fund	Special Building Fund	Depreciation Fund	Employee Benefit Fund	Activities Fund	Student Fees Fund	Reclassifi- cations	Total Governmental Funds
RECEIPTS									
Taxes:									
Property	\$ 7,282,745	\$ 648,483	\$ 323,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,254,988
Property tax credit	515,891	44,193	21,887	-	-	-	-	-	581,971
Personal property tax credit	3,823	306	135	-	-	-	-	-	4,264
Personal property tax credit - railroad and public service	3,513	398	149	-	-	-	-	-	4,060
Motor vehicle	478,951	-	-	-	-	-	-	-	478,951
Homestead exemption	131,894	14,453	5,599	-	-	-	-	-	151,946
Pro-rate motor vehicle	21,503	1,921	1,061	-	-	-	-	-	24,485
Carline tax	20,464	2,062	868	-	-	-	-	-	23,394
Other county receipts	1,160	-	-	-	-	-	-	-	1,160
Fines and licenses	70,281	-	-	-	-	-	-	-	70,281
Rental of school equipment and facilities	400	-	-	-	-	-	-	-	400
Employee benefit withholdings and reimbursements	-	-	-	-	58,748	-	-	-	58,748
Student activities	-	-	-	-	-	416,540	-	-	416,540
Student fees	-	-	-	-	-	-	19,369	-	19,369
Tuition	4,057	-	-	-	-	-	-	-	4,057
Other state sources	1,298,057	-	-	-	-	-	-	-	1,298,057
Federal sources	623,830	-	-	-	-	-	-	-	623,830
Penalties and interest on taxes	15,325	1,452	907	-	-	-	-	-	17,684
Interest income	13,692	2,486	6,458	1,983	-	-	-	-	24,619
Other	2,433	-	-	20	-	-	-	-	2,453
Total receipts	\$ 10,488,019	\$ 715,754	\$ 360,824	\$ 2,003	\$ 58,748	\$ 416,540	\$ 19,369	\$ -	\$ 12,061,257
DISBURSEMENTS									
Regular instruction	\$ 4,901,464	\$ -	\$ -	\$ -	\$ 121,717	\$ -	\$ -	\$ (25,000)	\$ 4,998,181
Support services:									
Poverty programs	364,416	-	-	-	-	-	-	-	364,416
Special education instruction programs	1,259,791	-	-	-	-	-	-	-	1,259,791
Pupils	997,058	-	-	-	-	-	-	-	997,058
Security	2,530	-	-	-	-	-	-	-	2,530
Safety	1,544	-	-	-	-	-	-	-	1,544
Staff	418,295	-	-	-	-	-	-	-	418,295
Board of Education	141,682	-	-	-	-	-	-	-	141,682
Executive administration services	281,093	-	-	-	-	-	-	-	281,093
Office of principal	353,194	-	-	-	-	-	-	-	353,194
General business support services	167,403	-	-	-	-	-	-	-	167,403
Plant operation and maintenance	1,162,170	-	-	-	-	-	-	(100,000)	1,062,170
Regular pupil transportation	217,701	-	-	-	-	-	-	-	217,701
Summer school	26,704	-	-	-	-	-	-	-	26,704
State categorical programs	125,584	-	-	-	-	-	-	-	125,584
Federal programs	426,726	-	-	-	-	-	-	-	426,726
Capital outlay	-	-	1,396,178	-	-	-	-	-	1,396,178
Student activities	-	-	-	-	-	412,476	-	-	412,476
Student fees	-	-	-	-	-	-	17,702	-	17,702
Debt service	-	707,169	-	-	-	-	-	-	707,169
Total disbursements	\$ 10,847,355	\$ 707,169	\$ 1,396,178	\$ -	\$ 121,717	\$ 412,476	\$ 17,702	\$ (125,000)	\$ 13,377,597
Excess (deficiency) of receipts over (under) disbursements	\$ (359,336)	\$ 8,585	\$ (1,035,354)	\$ 2,003	\$ (62,969)	\$ 4,064	\$ 1,667	\$ 125,000	\$ (1,316,340)
OTHER FINANCING SOURCES (USES)									
Transfers in	\$ -	\$ -	\$ -	\$ 100,000	\$ 25,000	\$ 50,000	\$ -	\$ (175,000)	\$ -
Transfers out	(50,000)	-	-	-	-	-	-	50,000	-
Total other financing sources (uses)	\$ (50,000)	\$ -	\$ -	\$ 100,000	\$ 25,000	\$ 50,000	\$ -	\$ (125,000)	\$ -
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	\$ (409,336)	\$ 8,585	\$ (1,035,354)	\$ 102,003	\$ (37,969)	\$ 54,064	\$ 1,667	\$ -	\$ (1,316,340)
Fund balances - beginning	\$ 5,423,355	\$ 927,337	\$ 1,762,518	\$ 460,162	\$ 58,872	\$ 278,287	\$ 11,763	\$ -	\$ 8,922,294
Fund balances - ending	\$ 5,014,019	\$ 935,922	\$ 727,164	\$ 562,165	\$ 20,903	\$ 332,351	\$ 13,430	\$ -	\$ 7,605,954

See notes to financial statements.

DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA

STATEMENT OF NET POSITION - CASH BASIS
PROPRIETARY FUND
August 31, 2021

	<u>School Nutrition Fund</u>
ASSETS	
Cash	\$ 237,052
Total assets	<u>\$ 237,052</u>
NET POSITION	
Unrestricted	\$ 237,052
Total net position	<u>\$ 237,052</u>

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
NET POSITION - CASH BASIS
PROPRIETARY FUND**

For the Year Ended August 31, 2021

	<u>School Nutrition Fund</u>
Operating receipts:	
Charges for sales and services:	
Lunchroom sales	\$ 50,579
Other	500
Total operating receipts	<u>\$ 51,079</u>
Operating disbursements:	
Cost of sales and services	<u>\$ 519,586</u>
Total operating disbursements	<u>\$ 519,586</u>
Operating income (loss)	<u>\$ (468,507)</u>
Nonoperating receipts:	
Federal and State reimbursements	\$ 564,912
Interest income	200
Other non-revenue receipts	4,047
Total nonoperating receipts	<u>\$ 569,159</u>
Increase in net position	\$ 100,652
Total net position - beginning	<u>136,400</u>
Total net position - ending	<u><u>\$ 237,052</u></u>

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The School District prepares its financial statements on the cash basis, which is consistent with the requirements of the Commissioner of Education and Nebraska Department of Education. Under the cash basis, revenues are recognized when collected rather than when earned, and expenses are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial information in accordance with accounting principles generally accepted in the United States of America.

Organization – Dawson County School District No. 20 – Gothenburg Public Schools (the “School District”) is a tax exempt political subdivision and a Class III school district of the State of Nebraska.

Reporting Entity – All significant activities and organizations on which the School exercises oversight responsibility have been included in the School District's financial statements. The School District has no component units.

Basis of Presentation – On September 1, 2003, the School District adopted the provisions of Statement No. 34 (“Statement 34”) of the Governmental Accounting Standards Board “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.” Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements and the classification of net position into two components – restricted and unrestricted.

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

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Taxes and other items not properly included among program revenues are reported instead as general receipts.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

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

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The School District currently has no fiduciary funds.

Major funds of the school are the General, Bond, Special Building, Depreciation, Employee Benefit, Activities and Student Fees Funds for the governmental funds and the School Nutrition Fund for the proprietary funds.

Fund Types – The accounts of the School District are organized on the basis of funds which are grouped into the following fund types:

Governmental Funds

General Fund – Accounts for the financing of all facets of services rendered by the School District, inclusive of operation and maintenance.

Depreciation Fund – Accumulates funds for eventual significant future capital outlays.

Employee Benefit Fund – Accounts for money utilized to make contributions on behalf of and pay benefits to participants in the School District's medical reimbursement plan.

Special Building Fund – Accounts for the acquisition, erection, alteration, or improvement of buildings and sites.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Bond Fund – Accounts for tax receipts, investment interest, and the payment of Bond principal, interest, and other related costs.

Activities Fund – Accounts for the financial operations of student organizations, interschool athletics, and other activities not accounted for in another fund.

Student Fees Fund – Accounts for fees collected for participation in extracurricular activities and summer school.

Proprietary Fund

School Nutrition Fund – Accounts for the proceeds of breakfast and lunch receipts, U.S. Department of Agriculture reimbursements and commodities receipts which are restricted to disbursements for specific purposes.

General Statement – The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The School District has applied all applicable GASB pronouncements.

Change in Accounting Principle – During the year ended August 31, 2021, the School District adopted new accounting guidance by implementing the provisions of GASB No. 84, Fiduciary Activities, which establish criteria for identifying and reporting fiduciary activities. Due to the implementation of GASB No. 84, the Activities and Student Fees funds have been reclassified from Fiduciary funds to Governmental funds based on the School District's understanding of the definition of Fiduciary funds.

The September 1, 2020 net position of the Activities fund of \$278,287 and the Student Fees fund of \$11,763 have been added to the net position of the Governmental Funds to restate balances for the period ending August 31, 2021. The total beginning net position of the Governmental Funds is now \$8,922,294 to reflect these changes.

Reclassifications – Certain amounts in prior year columns have been reclassified to conform with the current year financial statement presentation.

Accounts Receivable – As a result of the use of the cash basis of accounting, accounts receivable and other revenue-related receivables are not reported in the financial statements.

Inventory – Inventories of expendable supplies held for consumption have been recorded as expenditures at the time the items were purchased.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Capital Assets – In accordance with the cash basis of accounting, capital assets are not recorded as assets on the government-wide or fund statements and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Long-Term Debt – In accordance with the cash basis of accounting, 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.

Compensated Absences – The School District has entered into negotiated agreements with certified and noncertified personnel. In those agreements they have agreed to benefits for vacation and sick leave. In accordance with the cash basis of accounting, these benefits are recorded as expenses when paid.

Equity – In the government-wide statements, equity is classified as unrestricted and restricted net position. In the governmental fund statements, equity is classified as non-spendable, restricted, committed, assigned, and unassigned. See detail below.

Fund Balance

In accordance with Governmental Accounting Standards Board Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions,” the School District classifies governmental fund balances as follows:

Non-spendable:

Fund balance amounts are considered non-spendable if they cannot be spent either because they are not in spendable form or because of legal or contractual constraints.

Restricted:

Fund balance amounts are considered restricted if they are constrained for specific purposes which are externally imposed by providers, such as creditors, or constrained due to constitutional provisions or enabling legislation.

Committed:

Fund balance amounts are considered committed if they are constrained for specific purposes that are internally imposed by the government through formal action of the Board of Education and the constraints do not lapse at year-end.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assigned:

Fund balance amounts are considered assigned if they are intended to be used for specific purposes that are neither considered restricted nor committed. Fund balances may be assigned by management.

Unassigned:

Fund balance amounts are considered unassigned if they are positive fund balances within the General Fund that are not classified as one of the above or negative fund balances in other governmental funds.

The School District's policy is to spend restricted amounts first when both restricted and unrestricted fund balances are available unless there are legal restrictions that prohibit doing so. Additionally, the School District is to first spend committed, then assigned, and lastly unassigned amounts of unrestricted fund balances when expenditures are made.

The School District does not have a formal minimum fund balance policy.

2. BUDGET PROCESS

The School District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

Prior to September 1, the Board of Education prepares a proposed operating budget on the cash basis for the general, building and bond funds for the fiscal year commencing on September 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted at a public meeting to obtain taxpayer comments.

Prior to September 20, the budget is legally adopted by the Board of Education through passage of a resolution.

Total expenditures may not legally exceed total appropriations. Appropriations lapse at year-end and any revisions require Board approval.

The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. All unpaid taxes are delinquent as of September 1.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

3. CASH AND INVESTMENTS

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

Deposits – At year-end, the School District’s carrying amount of bank deposits was \$5,559,798 and the bank balance was \$5,982,606. All balances were covered by federal depository insurance or collateralized with securities held by the pledging financial institution’s trust department or agent in the School District’s name.

For reporting purposes, the collateral on the School District bank deposits is classified in these categories:

- 1) Insured or collateralized with securities held by the School District or by its agent in the School District’s name.
- 2) Collateralized with securities held by the pledging financial institution’s trust department or agent in the School District’s name.
- 3) Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the School District’s name.

Deposits and investments of the School District at August 31, 2021, consisted of the following:

	Level 1	Level 2	Level 3
Cash - demand deposits	\$ 250,000	\$2,780,788	\$ -
Certificates of deposit	250,000	2,701,818	-
	\$ 500,000	\$5,482,606	\$ -

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

Interest rate risk – As a means of limiting its exposure to fair value losses arising from interest rate risk, the School District’s investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates.

Credit risk – The School District’s investment policies regarding credit risk are governed by state statutes as described above.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

3. CASH AND INVESTMENTS (continued)

Concentration of credit risk – The School District’s investment policy places no limits on the amounts that may be invested in any one issuer.

Custodial credit risk – deposits – Custodial credit risk for deposits is the risk that, in the event of a bank failure, the School District’s deposits may not be returned to it. The School District’s policy regarding custodial credit risk is determined by state statute as described above.

Custodial credit risk – investments – Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The School District’s policy regarding custodial credit risk is determined by state statute as described above.

None of the School District’s deposits in excess of the amount insured by the Federal Deposit Insurance Corporation shall be allowed to accumulate in any financial institution unless (a) the financial institution gives a surety bond, (b) the financial institution provides the School District with securities as collateral on the excess funds or (c) the financial institution issues a joint custody receipt to the benefit of the School District where a third party financial institution actually holds the security.

4. RETIREMENT PLAN

Plan Description – Dawson County School District No. 20 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, 2020, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

4. RETIREMENT PLAN (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 two percent, and an actuarial factor based on age.

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

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 two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

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

For the District's year ended August 31, 2021, the District's total payroll for all employees was \$6,436,679. Total covered payroll was \$6,214,472. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

4. RETIREMENT PLAN (continued)

Contributions – The State’s contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2019, to June 30, 2020, and from July 1, 2020, to August 31, 2021. The School District (employer) contribution is 101 percent of the employee contribution. The District’s contribution to the Plan for its year ended August 31, 2021, was \$613,853.

Pension Liabilities – At June 30, 2020, the District had a liability of \$3,741,148 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 88.71% funded as of June 30, 2020, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2020, the District’s proportion was 0.2400 percent, which was a decrease of 0.0120 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the District’s allocated pension expense was \$700,606.

Actuarial Assumptions – The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases, including wage inflation	3.5 – 8.5%
Cost-of-living adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit.
Investment rate of return, net of investment expense, including inflation	7.5%

The School Plan’s pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males and 55% of female rate for females), projected generationally with MP-2015.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

4. RETIREMENT PLAN (continued)

The School Plan's post-retirement mortality rates were based on the RP-2014 White Collar Table for Employees, set back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan's disability mortality rates were based on the RP-2014 Disabled Lives Table (static table).

The actuarial assumptions used in the July 1, 2019, valuations for the School Plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2015. The experience study report is dated November 17, 2016.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2020, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap U.S. Equity	26.1%	5.83%
Small Cap U.S. Equity	2.9%	7.56%
Global Equity	15.0%	6.51%
International Developed Equity	10.8%	6.80%
Emerging Markets	2.7%	10.55%
Core Bonds	20.0%	1.63%
High Yield	3.5%	5.22%
Bank Loans	5.0%	2.78%
International Bonds	1.5%	1.41%
Private Equity	5.0%	9.70%
Real Estate	7.5%	5.18%
Total	100%	

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

4. RETIREMENT PLAN (continued)

The long-term expected real rate of return is an arithmetic mean, net of investment expenses.

Discount Rate – The discount rate used to measure the Total Pension Liability at June 30, 2020 was 7.5 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

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

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	Discount Rate	District's Proportionate Share of Net Pension Liability (Asset)
1% decrease	6.5%	\$8,307,721
Current discount rate	7.5%	\$3,741,148
1% increase	8.5%	\$(28,606)

Plan Fiduciary Net Position – Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement System Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712, or via the internet at http://www.auditors.nebraska.gov/APA_Reports

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

5. LONG-TERM DEBT

On August 31, 2020, the School District refinanced its general obligation bonds in the amount of \$3,530,000. The new bonds have interest rates ranging from 0.75% to 0.95%. Principal is due semi-annually in June and December.

The schedule of maturities is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
August 31, 2022	\$ 715,000	\$ 22,013	\$ 737,013
2023	720,000	16,093	736,093
2024	725,000	9,770	734,770
2025	<u>685,000</u>	<u>3,254</u>	<u>688,254</u>
	<u>\$ 2,845,000</u>	<u>\$ 51,130</u>	<u>\$ 2,896,130</u>

Total interest paid during the year ending August 31, 2021, on bonds outstanding was \$21,939.

6. RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees and to the public; or natural disasters. For the fiscal year ended August 31, 2021, the School has approved insurance coverage through a commercial insurance company. The School's insurance coverage is as follows for various insurance policies: General Liability exposure, Umbrella Liability coverage, and Public Officials Errors and Omission exposure.

7. INTERFUND TRANSFERS

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. A transfer of \$100,000 to the Depreciation Fund has been recorded as an operational disbursement in the General Fund in accordance with the basis of accounting described above. The transfer was used to accumulate funds for future capital purchases. A transfer of \$25,000 to the Employee Benefit Fund has been recorded as an operational disbursement in the General Fund in accordance with the basis of accounting described above. The transfer was used to accumulate funds for future employee benefits. A transfer of \$50,000 to the Activities Fund was recorded to help cover operating expenses.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

8. COMMITMENTS AND CONTINGENCIES

The School District participates in numerous federal and state assisted grant programs which are governed by various rules and regulations of the grantor agencies. These programs are subject to financial and compliance audits by the granting agencies. To the extent that the School District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the School District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

The School District has elected to be a reimbursable employer with regard to unemployment claims filed by former employees. Therefore, the School District is required to reimburse the State of Nebraska for any claims paid on behalf of the School District. The School District maintains a separate Employee Benefit Fund to pay any claims. The maximum payment to reimburse the state unemployment agency under current Statute would not exceed \$11,856 (26 weeks at \$456/week) per claimant. During the year ended August 31, 2021, claims of \$0 were paid.

The School District has one outstanding construction commitment at August 31, 2021 with the architect designing the Dudley Elementary School interior renovations. The total contract price for the project is \$1,593,660. Payments totaling \$1,245,325 were made through August 31, 2021 with the remainder of \$348,335 to be paid in the fiscal year ending August 31, 2022.

9. MAJOR REVENUE SOURCES AND DEPENDENCY OF OPERATIONS

The School District's ability to operate is dependent on the funding sources continuing to provide funds to the School District. Changes by the funding sources due to economic, regulatory or other factors could have an adverse effect on the District's ability to continue to operate at its current level.

During the year ending August 31, 2021, the composition of the School District's general fund receipts is as follows:

	Receipts	% of Total
Local sources	\$ 7,817,999	74.5
County sources	69,311	0.7
State sources	1,974,681	18.8
Federal sources	623,830	6.0
Other sources	2,198	-
Total general fund	\$ 10,488,019	100.0

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

10. LEASES

On August 15, 2017, Dawson County School District No. 20 entered into a lease agreement with Eakes Office Products for several photocopiers. Monthly payments of \$1,591 began in September of 2017 and will continue for 5 years.

On June 20, 2017, Dawson County School District No. 20 entered into a lease agreement with Midwest Connect for a postage machine. Monthly payments of \$370 began September of 2017 and will continue for 5 years.

On August 4, 2020, Dawson County School District No. 20 entered into a lease agreement with John Deere for a skid steer. A one-time payment of \$2,250 was made on August 7, 2020 and the lease ended on August 31, 2021.

Future minimum lease payments follow:

	<u>Copiers</u>	<u>Postage Machine</u>	<u>Total</u>
August 31, 2022	\$ 17,500	\$ 3,330	\$ 20,830
	<u>\$ 17,500</u>	<u>\$ 3,330</u>	<u>\$ 20,830</u>

11. TAX ABATEMENT

The School District is subject to tax abatements granted by Gothenburg Community Redevelopment Authority, a component unit of the City of Gothenburg, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CRA to finance the project for a period of up to 15 years.

Information relevant to the abatements impacting the School District for the year ended August 31, 2021 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$166,103

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

12. RELATED PARTIES

The School District entered into related party transactions when they contracted physical therapy services from a Board member's business. For the year ended August 31, 2021, the School District paid \$9,905 to this related party.

13. COVID-19

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the COVID-19 outbreak) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the School District's financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global response to curb its spread, the School District is not able to estimate the effects of the COVID-19 outbreak on the results of its operations, financial condition, or liquidity for the year ending August 31, 2022.

14. SUBSEQUENT EVENTS

Upon evaluation, management notes that there were no material subsequent events between the date of the financial statements and October 27, 2021, the date that the financial statements were available to be issued.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

OTHER INFORMATION

DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA
SUPPLEMENTAL SCHEDULE
COMBINED SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCES - CASH BASIS
Year Ended August 31, 2021

	Fund Balances At Beginning of Year	Receipts	Disbursements	Transfers In (Out)	Excess (Deficiency) Of Receipts Over (Under) Disbursements	Fund Balances At End Of Year	Fund Balance Composition	
							Cash in Bank and on Hand	Cash at County Treasurer
GENERAL FUND	\$ 5,423,355	\$ 10,488,019	\$ 10,847,355	\$ (50,000)	\$ (409,336)	\$ 5,014,019	\$ 3,000,331	\$ 2,013,688
ACTIVITIES FUND	278,287	416,540	412,476	50,000	54,064	332,351	332,351	-
SCHOOL NUTRITION FUND	136,400	620,238	519,586	-	100,652	237,052	237,052	-
BOND FUND	927,337	715,754	707,169	-	8,585	935,922	754,140	181,782
DEPRECIATION FUND	460,162	102,003	-	-	102,003	562,165	562,165	-
SPECIAL BUILDING FUND	1,762,518	360,824	1,396,178	-	(1,035,354)	727,164	643,788	83,376
EMPLOYEE BENEFIT FUND	58,872	83,748	121,717	-	(37,969)	20,903	20,903	-
STUDENT FEES FUND	11,763	19,369	17,702	-	1,667	13,430	13,430	-
GRAND TOTAL - ALL FUNDS	\$ 9,058,694	\$ 12,806,495	\$ 14,022,183	\$ -	\$ (1,215,688)	\$ 7,843,006	\$ 5,564,160	\$ 2,278,846

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

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

For the Fiscal Year Ended August 31, 2021

	<u>Actual</u>	<u>Budget Original and Final</u>
Fund Balance, August 31, 2020	\$ 5,423,355	
RECEIPTS		
LOCAL SOURCES		
1100 Local property taxes	\$ 7,282,745	\$ 7,850,000
1115 Carline tax	20,464	-
1125 Motor vehicle taxes	478,951	400,000
1140 Penalties and interest earned on taxes	15,325	-
1312 Tuition received from individuals - summer school	3,186	5,000
1323 Tuition from other school districts/ESU's - SPED	871	-
1510 Interest received	13,692	20,000
1910 Rental of school equipment and facilities	400	1,000
1911 Local license fees	1,930	3,000
1921 Police court fines	200	-
1990 Other local receipts	235	1,000
Total local sources	\$ 7,817,999	\$ 8,280,000
COUNTY SOURCES		
2110 Fines and licenses	\$ 68,151	\$ 70,000
2130 Other county receipts	1,160	-
Total county sources	\$ 69,311	\$ 70,000
STATE SOURCES		
3110 State aid	\$ 723,416	\$ 723,416
3120 Special education programs	460,210	500,000
3130 Homestead exemption	131,894	-
3131 Property tax credit	515,891	-
3132 Personal property tax credit	3,823	-
3134 Personal property tax credit - railroad and public service	3,513	-
3180 Pro-rate motor vehicle	21,503	20,000
3400 State apportionment	106,349	120,000
3535 High ability learner	8,082	10,000
Total state sources	\$ 1,974,681	\$ 1,373,416
FEDERAL SOURCES		
4505 Title I, Part A	\$ 203,227	\$ 165,701
4506 Title I, Accountability	-	10,000
4509 Title II, Part A	20,688	20,000
4516 IDEA Part B, Preschool	4,534	-
4518 IDEA Part B, Base	232,218	168,351
4521 IDEA Part B, Proportionate Share	4,003	-
4525 Carl Perkins grant	600	1,000
4708 Medicaid in Public Schools (MIPS)	33,413	10,000
4709 Medicaid Administrative Activities (MAAPS)	21,366	-
4969 Title IV, Part A	20,000	-
4996 Elementary & Secondary School Emergency Relief (ESSER)	83,781	-
Total federal sources	\$ 623,830	\$ 375,052

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - CASH BASIS - GENERAL FUND
ACTUAL AND BUDGET (CONTINUED)
For the Fiscal Year Ended August 31, 2021**

	Actual	Budget Original and Final
NON-REVENUE RECEIPTS		
5301 Insurance adjustments	\$ 1,954	\$ -
5200 Transfers from other funds	-	20,000
5690 Other non-revenue receipts	244	7,500
Total non-revenue receipts	\$ 2,198	\$ 27,500
Total receipts from all sources	\$ 10,488,019	\$ 10,125,968
DISBURSEMENTS		
PROGRAM		
1100 Regular instruction programs	\$ 4,901,464	\$ 7,601,168
1160 Poverty programs	364,416	400,000
1200, 2141-2183 Special education instruction programs	1,259,791	1,301,900
2120-2130, 2190, 2900 Support services - pupils	997,058	1,034,500
2660 Security	2,530	1,000
2670 Safety	1,544	11,000
2200 Support services - staff	418,295	427,775
2310 Board of Education	141,682	62,200
2320, 2330 Executive administration services	281,093	263,100
2410 Office of principal	353,194	365,450
2510 General administration	167,403	171,500
2600 Plant operation and maintenance	1,162,170	1,390,000
2700 Regular pupil transportation	217,701	285,600
1300 Summer school	26,704	52,200
3300 Community services	-	2,000
3500 State categorical programs	125,584	182,375
6000 Federal programs	426,726	357,320
Total program disbursements	\$ 10,847,355	\$ 13,909,088
8000 Transfers to other funds	50,000	75,000
Total disbursements	\$ 10,897,355	\$ 13,984,088
Fund Balance, August 31, 2021	\$ 5,014,019	
ANALYSIS OF FUND BALANCE		
	August 31, 2021	August 31, 2020
Cash at First State Bank, Gothenburg, NE		
Cash in checking and money market accounts	\$ 313,155	\$ 769,105
Cash in certificates of deposit	1,200,876	1,200,876
Cash at Flatwater Bank, Gothenburg, NE		
Cash in certificates of deposit	1,484,300	1,484,300
Petty cash checking account	2,000	2,000
Cash at County Treasurer		
Dawson County	1,609,668	1,575,115
Lincoln County	255,918	244,066
Custer County	148,102	147,893
See notes to financial statements. Total Fund Balance	\$ 5,014,019	\$ 5,423,355

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**NOTES TO OTHER INFORMATION
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

1. BUDGETARY ACCOUNTING

The School District prepares its budget for the Governmental Funds on the cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

2. BUDGETED DISBURSEMENTS AND TRANSFERS

The District's adopted 2020-2021 budget included budgeted expenditures for the employee benefit fund in the amount of \$114,400. Actual expenditures for the year ended August 31, 2021, were \$121,717, an overspending of \$7,317.

As a whole, the District's disbursements and transfers out did not exceed the approved budgeted disbursements and transfers of \$20,021,019 for the fiscal year ended August 31, 2021.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
CASH BASIS - GENERAL FUND**

For the Fiscal Years Ended August 31, 2021 and 2020

	2021	2020
REGULAR INSTRUCTION PROGRAMS		
Regular salaries	\$ 2,894,954	\$ 2,758,259
Substitute salaries	88,429	74,739
Clerical and aide salaries	2,844	3,056
Payroll taxes	220,171	211,168
Employee benefits	1,165,981	1,071,976
Purchased services	107,721	75,422
Teaching supplies and materials	163,377	163,430
Textbooks	111,981	119,160
Furniture and equipment replacement	42,852	22,025
Computer hardware	84,635	41,040
Travel and mileage	3,170	16,745
Other expense	15,349	6,019
Total regular instruction programs	\$ 4,901,464	\$ 4,563,039
 POVERTY PROGRAMS		
Regular salaries	\$ 248,964	\$ 242,280
Payroll taxes	18,325	17,891
Employee benefits	97,127	91,913
Total poverty programs	\$ 364,416	\$ 352,084
 SPECIAL EDUCATION INSTRUCTION PROGRAMS		
Physical therapy	\$ 9,650	\$ 10,513
Vision therapy	4,241	7,329
Psychologist	92,833	96,791
Speech therapy	110,370	102,661
General special education	1,020,930	934,945
Occupational therapy	21,767	17,125
Total special education instruction programs	\$ 1,259,791	\$ 1,169,364

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
CASH BASIS - GENERAL FUND (CONTINUED)
For the Fiscal Years Ended August 31, 2021 and 2020**

	2021	2020
SUPPORT SERVICES - PUPILS		
GUIDANCE		
Regular salaries	\$ 237,540	\$ 234,624
Payroll taxes	17,573	17,372
Employee benefits	78,018	75,401
Purchased services	2,038	2,171
Supplies and materials	659	2,228
Furniture and equipment replacement	-	852
Travel and mileage	-	761
Total guidance	\$ 335,828	\$ 333,409
HEALTH SERVICES		
Regular salaries	\$ 75,685	\$ 42,000
Payroll taxes	5,717	3,159
Employee benefits	36,587	25,037
Supplies and materials	6,336	5,185
Total health services	\$ 124,325	\$ 75,381
ACTIVITIES		
Regular salaries	\$ 355,144	\$ 339,605
Substitute salaries	9,460	6,765
Clerical and aide salaries	48,255	46,899
Payroll taxes	30,930	29,459
Employee benefits	90,296	85,545
Purchased services	-	819
Other expense	2,820	-
Interlocal agreement	-	40,000
Total activities	\$ 536,905	\$ 549,092
Total support services - pupils	\$ 997,058	\$ 957,882
SECURITY		
Purchased services	\$ -	\$ 308
Furniture and equipment	2,530	-
Total security	\$ 2,530	\$ 308
SAFTEY		
Purchased services	\$ -	\$ 4,104
Supplies	1,544	16
Furniture and equipment	-	1,098
Total saftey	\$ 1,544	\$ 5,218

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
CASH BASIS - GENERAL FUND (CONTINUED)
For the Fiscal Years Ended August 31, 2021 and 2020**

	2021	2020
SUPPORT SERVICES - STAFF		
LIBRARY AND TECHNOLOGY SERVICES		
Regular salaries	\$ 173,890	\$ 169,382
Clerical and aide salaries	27,847	26,377
Payroll taxes	14,864	14,438
Employee benefits	44,650	42,845
Purchased services	4,298	1,307
Supplies and materials	5,420	3,616
Library books	10,084	16,705
Furniture and equipment replacement	4,295	-
Travel and mileage	-	360
Technology	4,065	-
Total library and technology services	\$ 289,413	\$ 275,030
TEACHING AND LEARNING		
Regular salaries	\$ 87,552	\$ 84,996
Payroll taxes	6,380	6,087
Employee benefits	27,641	26,166
Purchased services	5,880	11,899
Supplies	1,429	1,654
Travel and mileage	-	851
Other expense	-	338
Total teaching and learning	\$ 128,882	\$ 131,991
Total support services - staff	\$ 418,295	\$ 407,021
BOARD OF EDUCATION		
Liability and property insurance	\$ 132,205	\$ 125,693
Dues and fees	8,292	7,837
Workers' compensation pool	360	17,254
Travel and mileage	825	2,080
Total board of education	\$ 141,682	\$ 152,864

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
CASH BASIS - GENERAL FUND (CONTINUED)
For the Fiscal Years Ended August 31, 2021 and 2020**

	2021	2020
EXECUTIVE ADMINISTRATION SERVICES		
Administrative salaries	\$ 173,914	\$ 170,586
Clerical and aide salaries	24,327	22,857
Payroll taxes	14,989	14,621
Employee benefits	27,059	26,037
Supplies and materials	16,259	10,005
Furniture and equipment replacement	-	1,187
Dues and fees	7,990	7,837
Travel and mileage	395	280
Legal services	16,160	2,219
Total executive administration services	\$ 281,093	\$ 255,629
OFFICE OF PRINCIPAL		
Salaries	\$ 208,303	\$ 201,000
Clerical and aide salaries	45,043	46,489
Payroll taxes	18,607	18,101
Employee benefits	74,317	72,453
Purchased services	3,112	2,772
Supplies and materials	1,477	4,715
Dues and fees	2,335	2,227
Travel and mileage	-	428
Total office of principal	\$ 353,194	\$ 348,185
GENERAL BUSINESS SUPPORT SERVICES		
Salaries	\$ 59,796	\$ 57,996
Payroll taxes	4,466	4,252
Employee benefits	23,028	21,769
Purchased services	26,719	29,899
Postage	9,216	10,817
Supplies and materials	561	483
Furniture and equipment replacement	35,652	26,614
Data processing	952	1,454
Audit services	7,013	6,925
Other expense	-	4,413
Total general business support services	\$ 167,403	\$ 164,622

See notes to financial statements.

GOTHENBURG, NEBRASKA

**SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
CASH BASIS - GENERAL FUND (CONTINUED)**

For the Fiscal Years Ended August 31, 2021 and 2020

	2021	2020
PLANT OPERATION AND MAINTENANCE		
OPERATION OF PLANT		
Custodial salaries	\$ 237,770	\$ 201,369
Payroll taxes	17,918	15,211
Employee benefits	97,453	79,900
Fuel	189,281	170,613
Water and sewer	10,747	8,917
Custodial supplies	216,313	83,805
Workers' compensation pool	1,079	5,146
Other expense	20,831	18,061
Total operation of plant	\$ 791,392	\$ 583,022
MAINTENANCE OF PLANT		
Salaries	\$ 115,370	\$ 89,188
Payroll taxes	8,792	6,655
Employee benefits	48,472	46,388
Purchased services	170,823	194,330
Furniture and equipment replacement	26,541	220,923
Other expense	780	832
Total maintenance of plant	\$ 370,778	\$ 558,316
Total plant operation and maintenance	\$ 1,162,170	\$ 1,141,338
REGULAR PUPIL TRANSPORTATION		
Salaries	\$ 52,123	\$ 92,527
Payroll taxes	5,418	8,730
Employee benefits	27,062	29,905
Vehicle insurance	35,000	30,000
Tires and parts	12,096	25,199
Mileage to parents	36,165	4,114
Gas and oil	24,054	31,149
Repairs and maintenance	21,747	19,077
Vehicle acquisition	-	225,000
Other expense	4,036	2,834
Total regular pupil transportation	\$ 217,701	\$ 468,535
SUMMER SCHOOL		
Salaries	\$ 23,587	\$ 36,119
Payroll taxes	1,620	2,925
Employee benefits	1,397	2,682
Purchased services	100	-
Total summer school	\$ 26,704	\$ 41,726
COMMUNITY SERVICES		
Tuition	\$ -	\$ 232
Total community services	\$ -	\$ 232

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
CASH BASIS - GENERAL FUND (CONTINUED)
For the Fiscal Years Ended August 31, 2021 and 2020**

	2021	2020
STATE CATEGORICAL PROGRAMS		
EARLY CHILDHOOD		
Salaries	\$ 63,759	\$ 63,289
Payroll taxes	4,763	4,640
Employee benefits	26,321	26,490
Purchase services	46	712
Supplies and materials	1,152	-
Total early childhood	\$ 96,041	\$ 95,131
 HIGH ABILITY LEARNERS		
Salaries	\$ 25,020	\$ 22,992
Employee benefits	4,523	4,164
Total high ability learners	\$ 29,543	\$ 27,156
 Total state categorical programs	\$ 125,584	\$ 122,287
FEDERAL PROGRAMS		
TITLE I		
Salaries	\$ 93,645	\$ 103,956
Payroll taxes	7,089	7,785
Employee benefits	47,435	49,482
Supplies and materials	237	108
Total Title I	\$ 148,406	\$ 161,331
 TITLE II-A		
Salaries	\$ 17,100	\$ 16,896
Payroll taxes	1,308	1,293
Employee benefits	7,179	6,810
Total Title II-A	\$ 25,587	\$ 24,999
 IDEA		
Salaries	\$ 109,836	\$ 80,052
Payroll taxes	7,972	5,842
Employee benefits	50,994	45,473
Total IDEA	\$ 168,802	\$ 131,367
 Other federal programs		
Carl Perkins	\$ 150	\$ 1,029
Elementary & Secondary School Emergency Relief (ESSER)	83,781	-
Total other federal programs	\$ 83,931	\$ 1,029
 Total federal programs	\$ 426,726	\$ 318,726
TRANSFERS		
Transfers to activities fund	\$ 50,000	\$ 50,000
Total transfers	\$ 50,000	\$ 50,000
 Total disbursements	\$ 10,897,355	\$ 10,519,060

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, TRANSFERS, DISBURSEMENTS
AND FUND BALANCE - CASH BASIS - ACTIVITIES FUND
For the Fiscal Year Ended August 31, 2021**

	Balance (Deficit) 8/31/2020	Function Codes:			Balance (Deficit) 8/31/2021
		1710 Receipts	5200 Transfers	2900 Disbursements	
Athletics	\$ (5,745)	\$ 113,542	\$ 50,000	\$ 144,517	\$ 13,280
Adult education	3,879	-	-	3,879	-
Annual	(290)	8,145	-	9,602	(1,747)
Helping hands	5,742	2,800	-	234	8,308
History grant	1,435	-	-	1,435	-
Family & consumers sciences	291	885	-	939	237
Industrial arts	13,201	2,598	-	168	15,631
Life skills	388	-	-	388	-
Renaissance	7,464	4,227	-	5,414	6,277
Flag corp	309	-	-	-	309
Band	13,778	242	-	824	13,196
Vocal	16,238	4,561	-	1,198	19,601
Special music	2,724	-	-	2,724	-
Arts/ceramics	6,404	1,534	-	1,609	6,329
Junior High art club	669	490	-	129	1,030
Pop	(4,030)	8,837	-	478	4,329
General	18,791	7,422	-	4,797	21,416
Chromebook repair	14,855	13,059	-	6,146	21,768
Candy	(6,639)	22,340	-	18,898	(3,197)
Seniors	2,792	-	-	2,292	500
Juniors	779	3,091	-	2,490	1,380
Sophomores	620	795	-	-	1,415
Freshmen	1,005	-	-	917	88
8th grade	38	-	-	38	-
7th grade	50	-	-	50	-
Cheerleaders	2,921	38,561	-	28,129	13,353
Elem circle of friends	468	648	-	542	574
HS circle of friends	(196)	196	-	-	-
English activities	(72)	72	-	-	-
Entrepreneurship	2,096	2,679	-	1,738	3,037
FFA	19,802	15,334	-	26,619	8,517
Fit kids	125	-	-	125	-
Senior High quiz bowl	541	749	-	336	954
Junior High quiz bowl	301	-	-	301	-
Media production	5,397	-	-	-	5,397
NFL	3,891	4,461	-	2,157	6,195
National honor society	659	-	-	659	-
One acts	6,653	7,249	-	7,729	6,173
Destination imagination	(220)	220	-	-	-
Sigma Phi Beta	2,063	-	-	2,063	-
SADD	1,155	-	-	1,155	-
Student council	4,422	915	-	3,506	1,831
Subtotal	\$ 144,754	\$ 265,652	\$ 50,000	\$ 284,225	\$ 176,181

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, TRANSFERS, DISBURSEMENTS
AND FUND BALANCE - CASH BASIS - ACTIVITIES FUND (CONTINUED)
For the Fiscal Year Ended August 31, 2021**

	Balance (Deficit) 8/31/2020	Function Codes:			Balance (Deficit) 8/31/2021
		1710 Receipts	5200 Transfers	2900 Disbursements	
Driver's education	\$ 4,290	\$ -	\$ -	\$ -	\$ 4,290
School gala	(989)	989	-	-	-
Improv	757	-	-	757	-
Math A.P.	(4,370)	8,739	-	-	4,369
Media	3,980	86	-	2,753	1,313
Science club	1,149	-	-	90	1,059
Post prom	200	1,375	-	251	1,324
Walk fit	105	-	-	105	-
C country club	1,767	1,650	-	4,160	(743)
Legends Scholarship	(750)	1,000	-	500	(250)
6th Grade	1,494	596	-	-	2,090
Boys future basketball	2,864	8,651	-	11,514	1
Football camp	2,604	3,198	-	1,969	3,833
Girls future basketball	2,761	2,439	-	4,289	911
Golf-boys	(326)	400	-	-	74
Golf-girls	2,263	250	-	505	2,008
Junior High football club	644	1,084	-	1,084	644
Softball	3,356	758	-	80	4,034
Tennis club	-	205	-	-	205
Mat maids	220	-	-	-	220
Volleyball	(5,839)	8,879	-	3,194	(154)
7th-8th volleyball	696	63	-	30	729
Youth volleyball	1,711	1,658	-	2,488	881
Wrestling boosters	(1,258)	3,353	-	4,125	(2,030)
Summer wrestling	16,171	72,336	-	49,733	38,774
Elementary book fair	5,981	2,958	-	756	8,183
Elementary art program	792	2,870	-	3,499	163
Elementary courtesy fund	-	355	-	-	355
Elementary fundraising	20,127	1,356	-	5,945	15,538
Kindergarten	1,383	116	-	33	1,466
1st grade	3,834	102	-	523	3,413
2nd grade	2,902	-	-	62	2,840
3rd grade	1,001	-	-	-	1,001
4th grade	846	348	-	118	1,076
5th grade	6,707	-	-	-	6,707
Elementary lounge	2,248	-	-	1,085	1,163
Elementary student council	234	-	-	234	-
Elementary outdoor education	(4,561)	4,561	-	-	-
DDA interest	4,039	201	-	-	4,240
CD interest	9,589	125	-	-	9,714
Athletics count	211	-	-	-	211
Alberts memorial	2,710	6	-	-	2,716
Greene memorial	26,800	11	-	400	26,411
Uehling scholarship	89	-	-	400	(311)
J.L. Brock scholarship	105	-	-	-	105
FFA sod project	12,802	15,740	-	26,569	1,973
Swedes lead scholarship	2,194	4,430	-	1,000	5,624
Subtotal	\$ 133,533	\$ 150,888	\$ -	\$ 128,251	\$ 156,170
Totals	\$ 278,287	\$ 416,540	\$ 50,000	\$ 412,476	\$ 332,351

ANALYSIS OF FUND BALANCE

	August 31, 2021	August 31, 2020
Cash in Flatwater Bank checking accounts	\$ 267,793	\$ 202,901
Cash in Flatwater Bank savings accounts	1,946	1,946
Cash in Flatwater Bank certificates of deposit	56,719	56,719
Cash in Flatwater Bank Sod Project checking account	1,974	12,802
Cash on hand	3,919	3,919
Total Fund Balance	<u>\$ 332,351</u>	<u>\$ 278,287</u>

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, TRANSFERS, DISBURSEMENTS
AND FUND BALANCE - CASH BASIS - STUDENT FEES FUND
For the Fiscal Year Ended August 31, 2021**

	Balance (Deficit) 8/31/2020	Function Codes:			Balance (Deficit) 8/31/2021
		1000 Receipts	Transfers	2100 Disbursements	
Athletics	\$ 11,661	\$ 12,379	\$ -	\$ 10,766	\$ 13,274
Home economics	-	1,005	-	1,005	-
Industrial tech	-	105	-	105	-
FFA	-	4,580	-	4,580	-
Miscellaneous	414	100	-	46	468
Science fair	(312)	-	-	-	(312)
Driver's ed	-	1,200	-	1,200	-
Totals	<u>\$ 11,763</u>	<u>\$ 19,369</u>	<u>\$ -</u>	<u>\$ 17,702</u>	<u>\$ 13,430</u>

ANALYSIS OF FUND BALANCE

	<u>August 31, 2021</u>	<u>August 31, 2020</u>
Cash in Flatwater Bank checking account	\$ 13,430	\$ 11,763
Total Fund Balance	<u>\$ 13,430</u>	<u>\$ 11,763</u>

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - CASH BASIS - BOND FUND
For the Fiscal Year Ended August 31, 2021**

Fund Balance, August 31, 2020		\$		927,337
CASH RECEIPTS:				
1100	Property taxes	\$	648,483	
1115	Carline tax		2,062	
1140	Penalties and interest on tax		1,452	
1510	Interest on investments		2,486	
3130	Homestead exemption		14,453	
3180	Pro-rate motor vehicle		1,921	
3131	Property tax credit		44,193	
3132	Personal property tax credit		306	
3134	Personal property tax credit - railroad and public service		398	
	Total cash receipts			715,754
	Total funds available	\$		1,643,091
CASH DISBURSEMENTS:				
5000	Debt services			
	Redemption of principal	\$	685,000	
	Debt service interest		21,939	
	Miscellaneous		230	
	Total cash disbursements			707,169
	Fund Balance, August 31, 2021	\$		935,922
ANALYSIS OF FUND BALANCE				
			August 31, 2021	August 31, 2020
	Cash at Flatwater Bank, Gothenburg, NE			
	Cash in checking	\$	754,140	\$ 751,606
	Cash held at County Treasurer			
	Dawson County		147,824	143,071
	Lincoln County		24,681	23,508
	Custer County		9,277	9,152
	Total Fund Balance	\$	935,922	\$ 927,337

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - CASH BASIS - SCHOOL NUTRITION FUND
For the Fiscal Year Ended August 31, 2021**

Fund Balance, August 31, 2020		\$	136,400
CASH RECEIPTS:			
1510 Interest	\$	200	
1611 Daily sales for reimbursable meals		43,658	
1630 Special functions food sales		6,921	
1990 Other receipts		500	
3150 State reimbursements		2,698	
4210 Federal reimbursements		562,214	
5690 Other non-revenue receipts		4,047	
Total cash receipts			620,238
Total funds available			\$ 756,638
CASH DISBURSEMENTS:			
3100 Support services			
Food purchases	\$	256,824	
Furniture and equipment		10,938	
Salaries and benefits		145,766	
Employee benefits		68,528	
Supplies and materials		24,143	
Other expenses		13,387	
Total cash disbursements			519,586
Fund Balance, August 31, 2021			\$ 237,052
ANALYSIS OF FUND BALANCE			
	August 31,	August 31,	
	2021	2020	
Cash at Flatwater Bank, Gothenburg, NE	\$ 236,609	\$ 135,957	
Cash in checking account	443	443	
Cash on hand	443	443	
Total Fund Balance	\$ 237,052	\$ 136,400	

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - CASH BASIS - DEPRECIATION FUND
For the Fiscal Year Ended August 31, 2021**

	Actual	Budget (Original and Final)
Fund Balance, August 31, 2020	\$ 460,162	
CASH RECEIPTS:		
1510 Interest income	\$ 1,983	\$ -
5200 Transfer from General Fund	100,000	300,000
5690 Other non-revenue receipts	20	-
Total cash receipts	\$ 102,003	\$ 300,000
Total funds available	\$ 562,165	
CASH DISBURSEMENTS:		
2710 Equipment	\$ -	\$ 758,656
Total cash disbursements	\$ -	\$ 758,656
Fund Balance, August 31, 2021	\$ 562,165	
ANALYSIS OF FUND BALANCE		
	August 31, 2021	August 31, 2020
Cash at Flatwater Bank, Gothenburg, NE		
Cash in checking account	\$ 352,242	\$ 250,239
Cash in certificates of deposit	150,000	150,000
Cash at First State Bank, Gothenburg, NE		
Cash in certificates of deposit	59,923	59,923
Total Fund Balance	\$ 562,165	\$ 460,162

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - CASH BASIS - SPECIAL BUILDING FUND
For the Fiscal Year Ended August 31, 2021**

Fund Balance, August 31, 2020		\$ 1,762,518
CASH RECEIPTS:		
1100 Property taxes	\$ 323,760	
1115 Carline tax	868	
1140 Penalties and interest on taxes	907	
1510 Interest on investments	6,458	
3131 Property tax credit	21,887	
3132 Personal property tax credit	135	
3134 Personal property tax credit - railroad and public service	149	
3180 Pro-rate motor vehicle tax	1,061	
3130 Homestead exemption	<u>5,599</u>	
Total cash receipts		<u>360,824</u>
Total funds available		\$ 2,123,342
CASH DISBURSEMENTS:		
4700 Facilities acquisitions and construction		
Building improvements	<u>1,396,178</u>	
Total cash disbursements		<u>1,396,178</u>
Fund Balance, August 31, 2021		<u><u>\$ 727,164</u></u>
ANALYSIS OF FUND BALANCE		
	August 31, 2021	August 31, 2020
Cash at First State Bank, Gothenburg, NE		
Cash in checking account	\$ 643,788	\$ 1,639,470
Cash at County Treasurer		
Dawson County	66,279	98,165
Lincoln County	10,847	15,542
Custer County	<u>6,250</u>	<u>9,341</u>
Total Fund Balance	<u><u>\$ 727,164</u></u>	<u><u>\$ 1,762,518</u></u>

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - CASH BASIS - EMPLOYEE BENEFIT FUND
For the Fiscal Year Ended August 31, 2021**

	Actual	Budget (Original and Final)
Fund Balance, August 31, 2020	\$ 58,872	
CASH RECEIPTS:		
5690 Employee benefit withholdings and reimbursements	\$ 58,748	\$ -
5200 Transfer from General Fund	25,000	50,000
Total cash receipts	\$ 83,748	\$ 50,000
Total funds available	\$ 142,620	
CASH DISBURSEMENTS:		
2900 Employee benefits	\$ 71,801	\$ -
2900 Employee benefits pay flex and other health	49,916	114,400
Total cash disbursements	\$ 121,717	\$ 114,400
Fund Balance, August 31, 2021	\$ 20,903	
ANALYSIS OF FUND BALANCE		
	August 31, 2021	August 31, 2020
Cash at First State Bank, Gothenburg, NE		
Cash in checking account	\$ 20,903	\$ 58,872
Total Fund Balance	\$ 20,903	\$ 58,872

See notes to financial statements.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**ANALYSIS OF TAX ACCOUNTS WITH COUNTY TREASURERS - GENERAL FUND
For the Fiscal Year Ended August 31, 2021**

	<u>Dawson County</u>	<u>Lincoln County</u>	<u>Custer County</u>	<u>Totals</u>
Cash Balance - September 1, 2020	\$ 1,575,115	\$ 244,066	\$ 147,893	\$ 1,967,074
Collections:				
Local property taxes	\$ 5,654,497	\$ 936,159	\$ 767,462	\$ 7,358,118
Carline tax	15,941	4,523	-	20,464
Motor vehicle taxes	442,592	15,125	21,234	478,951
Penalties and interest on taxes	13,316	684	1,325	15,325
Fines and licenses	65,507	1,671	973	68,151
Other county receipts	1,126	33	1	1,160
Homestead exemption	128,711	2,074	1,109	131,894
Property tax credit	381,465	68,725	65,701	515,891
Personal property tax credit	2,726	1,097	-	3,823
Personal property tax credit - railroad and public service	3,485	-	28	3,513
Pro-rate motor vehicle	17,257	2,591	1,655	21,503
Total collections	<u>\$ 6,726,623</u>	<u>\$ 1,032,682</u>	<u>\$ 859,488</u>	<u>\$ 8,618,793</u>
Disbursements:				
To school district withdrawals	\$ 6,634,442	\$ 1,011,441	\$ 850,923	\$ 8,496,806
County treasurer fees	57,628	9,389	8,356	75,373
Total disbursements	<u>\$ 6,692,070</u>	<u>\$ 1,020,830</u>	<u>\$ 859,279</u>	<u>\$ 8,572,179</u>
Cash Balance - August 31, 2021	<u>\$ 1,609,668</u>	<u>\$ 255,918</u>	<u>\$ 148,102</u>	<u>\$ 2,013,688</u>

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**ANALYSIS OF TAX ACCOUNTS WITH COUNTY TREASURERS - SPECIAL BUILDING FUND
For the Fiscal Year Ended August 31, 2021**

	<u>Dawson County</u>	<u>Lincoln County</u>	<u>Custer County</u>	<u>Totals</u>
Cash Balance - September 1, 2020	\$ 98,165	\$ 15,542	\$ 9,341	\$ 123,048
Collections:				
Local property taxes	\$ 249,933	\$ 41,424	\$ 35,723	\$ 327,080
Carline tax	676	192	-	868
Penalties and interest on taxes	783	42	82	907
Property tax credit	16,185	2,915	2,787	21,887
Personal property tax credit	116	47	(28)	135
Personal property tax credit - railroad and public services	148	-	1	149
Pro-rate motor vehicle	861	117	83	1,061
Homestead exemption	5,464	88	47	5,599
Total collections	<u>\$ 274,166</u>	<u>\$ 44,825</u>	<u>\$ 38,695</u>	<u>\$ 357,686</u>
Disbursements:				
To school district withdrawals	\$ 303,507	\$ 49,104	\$ 41,427	\$ 394,038
County treasurer fees	2,545	416	359	3,320
Total disbursements	<u>\$ 306,052</u>	<u>\$ 49,520</u>	<u>\$ 41,786</u>	<u>\$ 397,358</u>
Cash Balance - August 31, 2021	<u>\$ 66,279</u>	<u>\$ 10,847</u>	<u>\$ 6,250</u>	<u>\$ 83,376</u>

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**ANALYSIS OF TAX ACCOUNTS WITH COUNTY TREASURERS - BOND FUND
For the Fiscal Year Ended August 31, 2021**

	<u>Dawson County</u>	<u>Lincoln County</u>	<u>Custer County</u>	<u>Totals</u>
Cash Balance - September 1, 2020	\$ 143,071	\$ 23,508	\$ 9,152	\$ 175,731
Collections:				
Local property taxes	\$ 519,046	\$ 88,953	\$ 47,160	\$ 655,159
Carline tax	1,808	254	-	2,062
Penalties and interest on tax	1,319	59	74	1,452
Homestead exemption	14,207	183	63	14,453
Pro-rate moter vehicle	1,570	250	101	1,921
Property tax credit	33,474	6,663	4,056	44,193
Personal property tax credit	280	63	(37)	306
Personal property tax credit - railroad and public service	395	-	3	398
Total collections	<u>\$ 572,099</u>	<u>\$ 96,425</u>	<u>\$ 51,420</u>	<u>\$ 719,944</u>
Disbursements:				
To school district withdrawals	\$ 562,039	\$ 94,360	\$ 50,818	\$ 707,217
County treasurer fees	5,307	892	477	6,676
Total disbursements	<u>\$ 567,346</u>	<u>\$ 95,252</u>	<u>\$ 51,295</u>	<u>\$ 713,893</u>
Cash Balance - August 31, 2021	<u>\$ 147,824</u>	<u>\$ 24,681</u>	<u>\$ 9,277</u>	<u>\$ 181,782</u>

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

SINGLE AUDIT INFORMATION

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended August 31, 2021**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant/ Contract Number	Federal Expenditures
<u>U.S. Department of Education</u>			
Passed through Nebraska Department of Education:			
Title I, Part A	84.010	21-6200-00-10-024-0020	\$ 139,780
Special Education Cluster (IDEA):			
Special Education IDEA Part B	84.027	21-6408-00-10-024-0020	\$ 164,128
Special Education IDEA Preschool	84.173	21-6406-00-10-024-0020	<u>4,674</u>
Subtotal Special Education Cluster (IDEA)			\$ 168,802
Title II, Part A Teacher Quality	84.367	21-6310-00-10-024-0020	\$ 25,587
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425	20-6996-00-10-024-0020	\$ 83,781
<u>U.S. Department of Health & Human Services</u>			
Passed through Nebraska Department of Health and Human Services:			
Medical Assistance Program	93.778	024-0020	<u>\$ 21,366</u>
Subtotal Medicaid Cluster			\$ 21,366
<u>U.S. Department of Agriculture</u>			
Passed through Nebraska Department of Education:			
Summer Food Program	10.559	024-0020	\$ 562,214 *
Passed through Nebraska Department of Health and Human Services:			
National School Lunch Program Commodities **	10.555	024-0020	<u>30,805 *</u>
Subtotal Child Nutrition Cluster			\$ 593,019 *
Total Federal Expenditures			<u>\$ 1,032,335</u>

* Denotes major programs

** The Food Distribution Program is the value of surplus commodities received and used by the School District

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2021**

1. Schedule of Expenditure of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the School District under programs of the federal government for the year ended August 31, 2021. 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, it is not intended to and does not present the financial position, changes in net position or cash flows of the School District.

Expenditures reported on the schedule are reported on the cash basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Dawson County School District No. 20 has elected not to use the ten-percent *de minimis* indirect cost rate.

The following summary reconciles the Schedule of Expenditures of Federal Awards with the Statement of Receipts, Disbursements, and Changes in Fund Balance – Cash Basis – Governmental Funds:

Federal disbursements - General Fund (pg. 39)	\$ 426,726
Federal receipts - School Nutrition Fund (pg. 44)	562,214
Medical Assistance Program (pg. 31)	21,366
Non-cash disbursements - Commodities	<u>30,805</u>
Subtotal	\$1,041,111
Local support of federal programs	<u>(8,776)</u>
 Total federal expenditures (pg. 51)	 <u><u>\$1,032,335</u></u>

**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**

Board of Education
Dawson County School District No. 20
Gothenburg, Nebraska

We have audited, 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, the cash basis financial statements of the governmental activities, the business-type activities, and each major fund of Dawson County School District No. 20, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the School District’s basic financial statements, and have issued our report thereon dated October 27, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Dawson County School District No. 20’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dawson County School District No. 20’s internal control. Accordingly, we do not express an opinion on the effectiveness of Dawson County School District No. 20’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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dawson County School District No. 20's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of the School District in a separate letter dated, October 27, 2021.

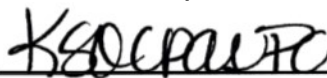
Dawson County School District No. 20's Response to Findings

Dawson County School District No. 20's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Dawson County School District No. 20's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

KSO CPA's, P.C.



Kearney, Nebraska
October 27, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE
UNIFORM GUIDANCE**

Board of Education
Dawson County School District No. 20
Gothenburg, Nebraska

Report on Compliance for Each Major Federal Program

We have audited Dawson County School District No. 20's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Dawson County School District No. 20's major federal programs based on our audit of the types of compliance requirements referred to above. 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Dawson County School District No. 20 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, 2021.

Report on Internal Control over Compliance

Management of Dawson County School District No. 20 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's 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 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.

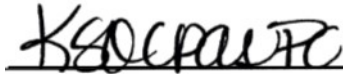
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-001, which we consider to be a material weakness.

Dawson County School District No. 20's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and

questioned costs. Dawson County School District No. 20's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

KSO CPA's, P.C.



Kearney, Nebraska
October 27, 2021

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2021**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified X Yes No
- Significant deficiency identified Yes X None Reported
- Noncompliance material to financial statements noted Yes X No

Federal Awards

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

Internal control over major program compliance:

- Material weakness identified X Yes No
- Significant deficiency identified Yes X None Reported
- Any audit findings disclosed that are required to be reported in accordance With 2 CFR 200.516(a)? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.555, 10.559	Child Nutrition Cluster

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

Auditee qualified as low risk auditee? Yes X No

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2021**

II. FINANCIAL STATEMENT FINDINGS

Finding 2021-001: Lack of Segregation of Duties in One or More Areas

Criteria: The segregation of duties and responsibilities between different individuals for custody of assets, recordkeeping for those assets, and reconciliation of those asset accounts is an important control activity needed to adequately protect the entity's assets and ensure accurate financial reporting.

Condition: The entity does not have adequate personnel to assign responsibilities in such a way that different employees handle different portions of a transaction.

Context: We reviewed the District's internal control environment and noted that the District's financial recording duties are concentrated with one individual.

Questioned Cost: None.

Effect or Potential Effect: An individual controlling a transaction from beginning to conclusion does not have oversight from other individuals to ensure that the transaction was properly executed and recorded.

Cause: The entity's limited staffing resources have made it difficult for the District to provide sufficient staffing to fully segregate incompatible duties in a cost-effective manner.

Repeat Findings: Immediately preceding year.

Recommendation: We would recommend that the Board of Education take an active part in internal controls and closely monitor all accounting functions, while seeking ways to continue strengthening compensating controls.

Responsible Official's Response and Corrective Action Planned: The entity's Board continually evaluates the distribution of duties to employees and closely monitors all accounting functions.

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2021**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2021-001 Lack of Segregation of Duties in One or More Areas

Information on the Federal Programs:

CFDA 10.559/10.555 – Child Nutrition Cluster. *Award Number:* 024-0020. *Compliance Requirements:* Special tests and provisions. *Type of Finding:* Significant deficiency over internal control.

Criteria: The segregation of duties and responsibilities between different individuals for custody of assets, recordkeeping for those assets, and reconciliation of those asset accounts is an important control activity needed to adequately protect the entity's assets and ensure accurate financial reporting.

Condition: The entity does not have adequate personnel to assign responsibilities in such a way that different employees handle different portions of a transaction.

Context: We reviewed the District's internal control environment and noted that the District's financial recording duties are concentrated with one individual.

Questioned Cost: None.

Effect or Potential Effect: An individual controlling a transaction from beginning to conclusion does not have oversight from other individuals to ensure that the transaction was properly executed and recorded.

Cause: The entity's limited staffing resources have made it difficult for the District to provide sufficient staffing to fully segregate incompatible duties in a cost-effective manner.

Recommendation: We would recommend that the Board of Education take an active part in internal controls and closely monitor all accounting functions, while seeking ways to continue strengthening compensating controls.

Responsible Officials Response and Corrective Action Planned: The entity's Board continually evaluates the distribution of duties to employees and closely monitors all accounting functions.

Planned Implementation Date of Corrective Action: Immediately

**DAWSON COUNTY SCHOOL DISTRICT NO. 20
GOTHENBURG, NEBRASKA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2021**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Person Responsible for Corrective Action: Superintendent and Board of Education

IV. FINDINGS FOR THE YEAR ENDED AUGUST 31, 2020

Finding 2020-01: Lack of segregation of duties in one or more areas.

Responsible Officials Response and Corrective Action Planned: The entity's Board continually evaluates the distribution of duties to employees and closely monitors all accounting functions.

Gothenburg Public Schools

Audit Summary
2020-2021
November 2021

District Overview

- PK-12 system supported by Dawson, Custer and Lincoln Counties.
 - Swede Academy
 - Dudley Elementary
 - Gothenburg Junior/Senior High School
- Statutory Lids
 - 2020-2021 Budget Authority: \$12,279,488
 - District Levy under the \$1.05 Levy Lid: \$0.9876
- Total Levy: \$1.0901
 - General Fund-- \$0.9612
 - Building Fund-- \$0.0174
 - Bond Fund-- \$0.1115

Financial Highlights (2020-2021)

- Fund Balances as of August 31, 2021
 - General Fund \$5,014,019
 - Building Fund \$727,164
 - Employee Benefit \$20,903
 - Depreciation \$562,165
 - Bond Fund \$935,922
- TOTAL FUND BALANCE: \$7,843,006
- District Valuation: \$854,244,486

Financial Analysis (2020-2021)

- General Fund
- Receipts: \$10,488,019
 - Local Sources-- \$7,817,999 74.5%
 - County Sources-- \$69,311 00.7%
 - State Sources-- \$1,974,681 18.8%
 - Federal Sources-- \$623,830 6.00%
 - Non-program-- \$2,198 00.01%

Financial Analysis (2020-2021)

- General Fund

- Disbursements: \$10,847,355

• Instruction--	\$6,525,671	60.2%
• Support Services--	\$1,415,353	13.1%
• Admin. & Board--	\$422,775	03.9%
• Office of Principal--	\$353,194	03.3%
• Business Services--	\$167,403	01.5%
• Maintenance & Trans.--	\$1,379,871	12.7%
• State and Federal--	\$552,310	05.1%
• Summer School--	\$30,778	00.3%

Debt Administration (2020-2021)

- Refunding General Obligation Bonds
 - Refunded in 2005, 2010, 2015 and 2020.
 - Current bond interest rates range from 0.75% to 0.95%.
- Bond Payments for the 2019-2020 school year
 - Principal: \$685,000
 - Interest: \$21,939
- Outstanding Debt
 - \$2,845,000 as of August 31, 2021
 - Four years of payments remaining
 - Last payment is scheduled for December of 2024

Findings

- Lack of Segregation of Duties
 - The size of the School District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties.
 - Gothenburg Public Schools segregates duties where possible.

Contact Information

- District Office
 - 1322 Ave. I, Gothenburg, NE 69138
 - Phone: (308) 537-3651
 - Fax: (308) 537-3965
 - Email: todd.rhodes@gosweddes.org
- KSO CPA's and Advisors
 - 404 E. 25th, Kearney, NE 68848
 - Phone: (308) 234-5565
 - Email: jessicad@ksocpa.com

Internal Board Policies - OrganizationStanding Committees

It shall be the policy of Gothenburg Public Schools that the following will be the standing committees of the Board of Education:

1. Negotiations Committee
2. Committee on American Civics
3. Transportation/Facilities
4. Finance Committee
5. Policy Committee

It shall further be the policy of Gothenburg Public Schools that the Superintendent shall appoint the members of the above committees.

Legal Reference: Neb. Rev. Stat. § 79-724
Neb. Rev. Stat. § 79-520

Date of Adoption: July 15, 2019

Administrator Report

Meeting: November Board Meeting

Date: 11/11/21

Mrs. Angie Richeson

Elementary Book Fair: Once again, our Elementary Book Fair looked a little different last week. We decided to do an online-only Book Fair again this year. We sure missed some of our traditions like Muffins with Mom, Donuts with Dad, an extra special day for Grandparents, having our School Board members come in to greet families and bringing our community stakeholders into the building. Mrs. Harrison made the best of it and worked extremely hard to promote the love of reading. We look forward to our “normal” (and in-person) Book Fair again in the future.

Flu Shot Clinic: Mrs. Haas is working closely with Two Rivers Health Department to facilitate a flu shot clinic for students at Gothenburg Public Schools. This is the second year of offering it at school. We had to postpone it last week due to the Lady Swedes making it to State Volleyball but we are working on a date to reschedule (possibly Wednesday, November 17th). We value our collaborative partnerships with other entities who are also invested in children.

Administrator Report

Meeting: November Board Meeting

Date: 11/11/21

Mr. Seth Ryker, Jr/Sr. High Principal

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Topics:

Remote Learning

Swede Foundations - Supplementary Curriculum

I. Remote Learning Process - Secondary

- a. Teacher notification
 - i. Essential content, Zoom/Screencastify, Communication (email & Google classroom)
- b. PowerSchool designation - students are counted as present
- c. Letter home to parents expressing expectations and methods of communication
- d. Challenges - communication, expectations, teacher balance

II. Swede Foundations - Supplementary Curriculum

- The Leadership Team is a group of teachers that I meet with regularly. They have developed several supplementary lessons to be incorporated in all Swede Foundations classrooms
- Organizational Strategies, Character Series: Self Awareness, Character Series: Practice
 - Organizational Strategies -
<https://docs.google.com/presentation/d/1IxS4kEweAJnHtc2PeJQvL2FzE9somiPL8PpExgBkbPQ/edit?usp=sharing>
 - Self Awareness -
<https://docs.google.com/presentation/d/1ce7BQh49rZaGSZUjgBpQc63SppUoqOlqman4Tb6zCWg/edit?usp=sharing>
 - Practice -
https://docs.google.com/presentation/d/14FDV-W_o_AWM5YAUE4y4ySAMQKI_CuKwY_6Xy2uM0Mw/edit?usp=sharing

Administrator Report

Meeting: November Board Meeting

Date: 11/11/2021

Mr. Marc Mroczek, Activities Director

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Topics:

Fall Activities

Winter Activities

All-Star Game Selection

NSIAAA Fall Conference & NSAA District IV Meeting

I. Fall Activities

- Cross Country Districts were held Thursday, October 14th, at Crandell Creek Golf Course in Ogallala. The boys team finished 3rd and qualified for the State Cross Country Championships in Kearney on October 22nd. Ethan Olsen medaled with his 15th place finish. As a team they finished 5th. Congratulations to the boys and coaches on a great season!
- Football finished their season 3-6.
- Volleyball finished their season 27-9. We lost a tough 5 set match to Kearney Catholic in our sub-district. We earned 1 of the 4 wildcards to compete in the district finals. We hosted St. Paul in the C1-8 District final and beat them 3-0 and qualified for the State Volleyball Tournament for the first time in school history.
 - We played GICC and lost in 4 sets. Congratulations to the girls and coaches on a great season!

II. Winter Activities

- Play Production hosted their one-act festival this past Saturday. They also host another one on November 16th. They have 76 students participating.
- JH Girls Basketball and Wrestling have started practices.
 - 7th Girls Basketball: 16
 - 8th Girls Basketball: 15
 - 7th Wrestling: 4
 - 8th Wrestling: 9
- JH Girls Basketball's first contests are this Thursday, November 11th at home vs. Lexington starting at 4:30 P.M.
- JH Wrestling will start their season on November 16th as they travel to Minden for a tournament starting at 4:30 P.M.
- High School Girls & Boys Basketball and Wrestling will officially start practices on November 15th.

III. All-Star Game Selection

- Bryson Mahlberg was recently selected to coach in the Nebraska Coaches Association All-Star Volleyball game in July, 2022. He will be an assistant coach on the Red Team. Congratulations to Bryson on this well-deserved honor.

IV. NSIAAA Fall Conference & NSAA District IV Meeting

- I attended the NSIAAA Fall Conference this past weekend in Kearney. In addition to this, I serve on the NSIAAA Board of Directors as the state membership coordinator. This was a great conference to continue to network with other AD's and grow professionally.
- This past Monday was our NSAA District IV meeting in Kearney. We voted on 14 proposals. Those proposals that passed in our district and any of the other 5 districts will be brought again to vote on in our January meeting.

Administrative Report
 November 11, 2021 Board Meeting
 Mrs. Tomye McKenna
 Special Education Director/Assistant Elementary Principal

+++++

Topics:

- I. Special Education Numbers
- II. Verbal Behavior Team

- I. Current Student Count
 - Birth - 3: 8
 - 3 - 5: 17
 - Elementary: 56
 - JH/HS: 41
 - Post-Secondary: 0
 - Total: 122

Numbers by Category

SLD	Specific Learning Disability	27
SLI	Speech Language Impairment	22
OHI	Other Health Impairment	24
DD	Developmental Delay	27
ID	Intellectual Disability	*
HI	Hearing Impaired	*
TBI	Traumatic Brain Injury	*
AU	Autism	10
VI	Visually Impaired	*
ED	Emotionally Disturbed	*
*Information is masked due to numbers under 10 in this category.		

- II. Verbal Behavior Team
 - a. Focus on Verbal Behavior for students with autism and any other student that will benefit from the program
 - i. Kylee Malcom and Carol Keiser presented last year on Verbal Behavior
 - ii. Trainings on a continuous basis
 - b. Work closely with Jaime Lewis and team from ESU10

Administrator Report

Meeting: November Board Meeting

Date: 11/08/21

Mrs. Allison Jonas, Director of Teaching & Learning

Early Childhood: Mrs. Bell continues to do amazing things with her preschool students! GOLD Data has always been a challenge. To give you an idea, there are 6 main objectives (Social Emotional, Physical, Language, Cognitive, Literacy, and Mathematics) with 64 dimensions among them (Social Emotional- 13, Physical-5, Language-8, Cognitive-10, Literacy-10, and Mathematics-12) in which at least 1 piece of documentation must be collected and entered for each child (each child, each dimension = 960 entries).

Examples: 9d. Tells about another time and place" takes quite a while to enter for each kid as it is typing up a story they share with you. 20a. Counts

Creating the opportunities within the classroom to collect this documentation is also easier for some dimensions than others. Some are much easier to record or jot down quickly, and others I must be more creative with balancing teaching, managing behavior and recording/collecting the data.

Documentation is analyzed at the end of the checkpoint periods (end of October and end of May) and Mrs. Bell rates each child in each dimension, then finalizes the reports. *On average, the data entry takes 3-5 hours each week.*



Curriculum:

- **Language Arts** - In year two of implementation we're continually evaluating our materials. Core materials are going really well. We do have some Tier 2 and 3 students that may require more support and we're working on gathering some data specific to this demographic.

- **Social Studies** - Utilized PLC time to participate in some additional professional development with utilizing our new materials (6-12).

Assessment:

- **NSCAS** - The EMBARGO for all aggregate data continues to be in effect for all state, district, and school data until the public release of data.

**NAEP 2019 Student Group Results:
Comparison of Nebraska to the Nation (NP)**

		Grade 4			Grade 8		
		2019 NE Average Scale Score	2019 NP Average Scale Score	NE Compared to NP*	2019 NE Average Scale Score	2019 NP Average Scale Score	NE Compared to NP*
Reading	All	222	219	↑	264	262	↑
	White	230	229	=	270	271	=
	Black	199	203	=	240	244	=
	Hispanic	210	208	=	250	251	=
	NSLP ¹ Eligible	209	207	=	250	249	=
Mathematics	All	244	240	↑	285	281	↑
	White	251	249	↑	294	291	↑
	Black	220	224	=	252	259	↓
	Hispanic	231	231	=	268	268	=
	NSLP ¹ Eligible	233	229	↑	270	266	↑

NSLP¹ - NSLP is the National School Lunch Program. Eligibility is used as a proxy for measuring poverty.
* An arrow is used when the difference between the scores is statistically significant.

- **NSCAS Growth Update** - Process continues to evolve.
- **MAP** - Next MAP Growth Assessment will be in January.
- **ACT** - Preparation for the junior ACT are underway. This assessment will be given on April 5th.

Instruction / Professional Development:

- **Mentor Program** - This program continues to provide us with valuable insight as to how we can better support new teachers. Today's cohort focus was on helping students visually represent new learning.
- **Staff Evaluations**
 - Formals: 5
 - Walkthroughs: 36
 - Reflection Sessions: 21 (new process this year)
- **PLC Agendas** - For an updated view on what we're working on in PLCs each week, please feel free to visit our Learning Team Agendas page! <http://bit.ly/LearningTeamAgendas>
 - Currently focusing on communicating and assessing essential learnings (what a student should know and be able to do when they finish a class).

Administrator Report

Meeting: November Board Meeting

Date: 11/11/21

Dr. Todd Rhodes, Superintendent

=====

Commendations: To all our students and sponsors involved in Fall activities and organizations. It has been an amazing fall for Gothenburg Public Schools.

COVID Update: Gothenburg Public Schools remains operational in the Green risk tier.

Career Education: As I reported last month discussions have begun with local school districts to the west of us and Mid-plains Community College about potential career education opportunities for our students. We are exploring entering into a Joint Public agency.

STANCE: As we approach a new legislative session, STANCE members have begun to formally meet. STANCE has taken part in a few of the interim studies. The tentative 2022 legislative session begins on January 5th. This is a short session (60 days).

State Conference: Everyone is registered for the in-person conference. The conference runs from November 17th to the 19th. I will be headed to Omaha Wednesday morning for a NRCSA Legislative committee meeting.

2021-2022 Contract Days:

July-18 days

August-22 days

September-20 days

October-19 days

4000 Series Policies

INDEX

4001	[Intentionally Left Blank]
4002	Drug Free Workplace
4003	Drug Testing of Drivers
4004	Employment of Relatives
4005	Communication between Board and District Employees
4006	Insurance
4007	Personnel Records
4008	Outside Employment
4009	Restrictions on Employees Receiving Gratuities.
4010	Inclement Weather
4011	Family Medical Leave Act
4011.1	Nebraska Family Military Leave Act
4012	Staff Internet Use
4013	Grievance Policy
4014	[Intentionally Left Blank]
4015	Employment of Board Members
4016	Jury Duty and Witness in Court
4017	Relations with Collective Bargaining Associations
4018	Corporal Punishment
4019	Workplace Injury Prevention and Safety Committee

4020	Ownership of Copyrighted Works
4021	[Intentionally Left Blank]
4022	Certification
4023	Professional Ethics
4024	Teachers' Rights, Responsibilities & Duties.
4025	Superintendent
4026	[Intentionally Left Blank]
4027	Part-Time Certificated Employees
4028	Substitute Teachers
4029	Salary Schedule for Certificated Employees
4030	Evaluation of Certificated Employees
4031	Evaluation of Probationary Certificated Employees
4032	Professional Growth
4033	[Intentionally Left Blank]
4034	Teacher Handbook
4035	Intentionally Left Blank Policy
4036	[Intentionally Left Blank]
4037	Reduction in Force
4038	Classified Staff Defined
4039	Employment of Classified Staff
4040	Employment Terms for Classified Staff
4041	Staff Dress and Appearance

- 4042 Employee Social Security Numbers
- 4043 Professional Boundaries Between Employees and Students
- 4044 Political Activity by Staff Members
- 4045 Milk Expression
- 4046 Internet Searches Regarding Potential Employees
- 4047 [Intentionally Left Blank]
- 4048 Assessment Administration and Security
- 4049 This number intentionally left blank
- 4050 Overtime and Compensatory Time
- 4051 Use of Social Media by School District Employees
- 4052 Job References to Prospective Employers
- 4053 Conflict of Interest
- 4054 Reporting Child Abuse or Neglect
- 4055 Head Teacher
- 4056 Resignation of Certificated Staff
- 4057 Superintendent Evaluation
- 4058 Confidentiality in Counseling and Guidance
- 4059 Suicide Prevention Training
- 4060 School Vehicle Use
- 4061 Workplace and Non-Workplace Injuries or Illness and Return to Work
- 4062 Locker Room Supervision

FORMS INDEX

4000 Series Forms	Related Policy
Application for Employment	N/A
Certification for Serious Injury or Illness of a Veteran Military Caregiver (FMLA)	4011
Certification of Health Care Provider: Family Illness (FMLA)	4011
Certification of Illness or Injury of a Current Family Member: Military (FMLA)	4011
Certification of Qualifying Exigency for Military Family Leave (FMLA)	4011
Consent to Disclose Employment Information	N/A
NADC Form C-2: Conflict of Interest	4053
NADC Form C-3 Contractual Interest Statement	4053
NADC Form C-4 Employment of Immediate Family Member	4004
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M E M O R A N D U M

The following is a description of the policies in the 4000 series.

Policy 4001. [Intentionally Left Blank].

Policy 4002. Drug Free Workplace. This policy satisfies the federal law requirement that school districts have a policy which prohibits the possession of illegal drugs and the improper use of alcohol. Federal regulations require employers to provide all employees with a copy of this policy. Be sure to either distribute copies of this policy or to reproduce it in your staff handbook.

Policy 4003. Drug Testing of Drivers. This policy satisfies the federal law requirement that school districts have a policy that requires drivers to be free from drug and alcohol abuse and that prohibits the possession of unlawful drugs on school property. It sets forth the protocol for requiring and administering testing of drivers. You should review it carefully, and update it as necessary to ensure it is consistent with the terms and procedures of your district's drug and alcohol testing program.

Policy 4004. Employment of Relatives. This policy addresses the employment of relatives, "domestic partners" and "significant others." It states that both may be employed but, as a general rule, one should not manage, supervise, or report directly to the other. This policy is not required by law and the board and the superintendent have the authority to modify the policy to fit the practice of the school district.

Policy 4005. Communication between Board and District Employees. This policy refers employees to the board's policy on chain of command for raising employment-related issues. It acknowledges that employees have the same right to communicate with the board about matters of public concern as other patrons of the district but it requires them to submit their communications about employment-related issues pursuant to the board's other policies on complaints, chain of command, grievances and the like before the employee can communicate with the board. This is proper

procedure but it will require the commitment of board members to follow it if it is to be effective.

Policy 4006. Insurance. This policy requires the district to purchase workers' compensation insurance in compliance with statutory requirements. It authorizes the board to purchase insurance coverage that it has agreed to provide pursuant to negotiations with teacher association and such other insurance as it deems appropriate.

Policy 4007. Personnel Records. This policy complies with the requirements of section 79-8,109 regarding the confidentiality of the contents of teachers' files. It states that the school attorney is "school official" so that the attorney may have access to personnel records when that is necessary for employment-related purposes.

Policy 4008. Outside Employment. Though school districts may not prohibit teachers from holding jobs outside the school district, they may require teachers to give precedence to their school employment, to avoid conflicts of interest, and to comply with statutory requirements and restrictions. It includes the statutory restrictions on a teacher's tutoring a student in his/her class for compensation. It prohibits teachers selling, soliciting or promoting the sale of goods or services to students or using their influence with the students or parents to do so. It also addresses the ownership of written or artistic works, instructional materials, inventions, procedures, ideas, innovations, systems, programs, or other work product created or developed by any employee in the course and scope of performance of his or her employment duties on behalf of the district. This sometimes becomes an issue when a teacher develops something on school time that he or she wants to sell.

Policy 4009. Restrictions on Employees Receiving Gratuities. This policy requires employees to inform the superintendent of receipt of any gift or bonus merchandise with a value of more than \$50. The board may set the threshold value at any level it wishes. Rule 27 of the Department of Education states that teachers may not accept any gift which will impair the professional judgment of the recipient. We have incorporated that standard into this policy.

Policy 4010. Inclement Weather. The board has authority to determine whether staff members are required to report on days school is closed for inclement weather. The policy has two options, one which requires staff members to report unless told otherwise by the superintendent. The second does not require staff members to report unless told otherwise by the superintendent. You must select the option which aligns with your practices.

Policy 4011. Family Medical and Military Leave. Federal law requires school districts to have a policy on their rights under the Family and Medical Leave Act. Congress amended the initial Family and Medical Leave Act to entitle employees to leave related to military service. Nebraska also has a Family Military Leave Act, which is addressed in a stand-alone policy.

Schools have very little discretion under the law and the primary decision for them to make is defining the 12-month period for determining eligibility. In section I(A)(2), we defined this period as “the 12-month period measured forward from the date such employee's first FMLA leave begins.” In our experience, this is the most advantageous choice for school districts.

Forms: We recommend that you use the forms offered by the Department of Labor. While you can use your own forms, there is no advantage in doing so. In fact, in some cases, asking for additional information not requested on the DOL’s forms can violate the law.

Once the school acquires knowledge that the leave is being requested for a FMLA-qualifying reason, we suggest you work with your human resource personnel or legal counsel to determine if the employee provided appropriate notice of the need for leave and to determine if any special school rules apply.

After the preliminary review, you must notify the employee, preferably using [Form WH-381](#) (Notice of Eligibility and Rights & Responsibilities) from the [DOL Website](#). This notice must be provided within 5 business days of initial request for leave or when you acquire knowledge of the FMLA-qualifying reason. Advise the employee of his or her eligibility status. If the employee is not eligible, you must state the reason why. Include a copy of your FMLA Policy with Form WH-381.

In addition to the Notice, you should deliver the appropriate certification form from the following selections:

- [Employee’s Serious Health Condition \(WH-380-E\)](#)
- [Family Member’s Serious Health Condition \(WH-380-F\)](#)
- [Qualifying Exigency for Military Family Leave \(WH-384\)](#)
- [Serious Injury or Illness of Current Servicemember \(WH-385\)](#)
- [Serious Injury or Illness of a Veteran for Military Caregiver Leave \(WH-385-V\)](#)

Include a written job description (preferred) with the Certification or list the essential functions of the job in the Certification.

When the employee returns the Certification, work with human resources or your legal counsel to determine if it is timely; whether it is clear, complete, and sufficient; and whether it would be appropriate to seek a second opinion.

Once you have completed the review, complete and deliver Designation Notice ([Form WH-382](#)).

Policy 4011.1. Nebraska Family Military Leave. The Nebraska Military Leave Act has some key differences from the FMLA, which is why we created a stand-alone policy to cover this separate, state-created form of leave. Any employee with an immediate family member with deployment orders for 179 days or more is entitled to this unpaid leave under state law. The policy outlines specific leave timelines, as well as notice requirements for the employee.

Policy 4012. Staff Internet Use. This policy addresses school employees' use of the district's computers and networks. It addresses "on duty" versus "off duty" use, including requirements which extend to the employees even when they are using the resources personally while off duty. Employee use of social media is broken out separately in policy 4051, but this policy addresses staff websites (e.g. Wordpress pages) that are operated by teachers for their classrooms.

Policy 4013. Grievance Policy. Though employees do not file grievances very often, it is important for a school district to have a policy defining a grievance and setting forth the procedure to processing it. Our policy limits grievances to allegations that there has been a violation of the negotiated agreement or a board policy. **Many districts have a grievance procedure in their negotiated agreement, which is our recommendation to clients. If you do, you should not adopt this policy and should instead leave this policy number blank.** Grievance procedures are a mandatory subject of bargaining so if you do not have a grievance procedure in your negotiated agreement and the teachers' union asks to include one in your collective bargaining agreement, you must agree to do so. We think this is best practice, as well.

Policy 4014. [Intentionally Left Blank]

Policy 4015. Employment of Board Members. Section 79-544 of the statutes prohibits a board member from being employed by a contract to teach as a teacher in a school district where he or she also serves on the board. We interpret section 79-544 to permit a board member to serve as a substitute teacher in his or her district, but not as a teacher on a regular teaching contract. Section 79-544 states:

No member of a school board shall be engaged in a contract to teach pursuant to sections 79-817 to 821 with the school district which he or she serves as a board member.

Two Versions of Policy 4015. We have provided two versions of policy 4015. One version prohibits board members from being employed by the district in any capacity, classified or certified. The other version permits board members to be employed as substitute teachers and as classified employees. The board may choose one of the two versions or may modify the policy as it sees fit – that is discretionary with the board.

Policy 4016. Jury Duty and Witness in Court. This policy states the state statutory requirement that an employee who has been called for jury duty will be paid his/her wages or salary while serving on a jury. It requires the employee to sign over to the district his/her compensation as a juror (but not expense payments).

The second paragraph of the policy states that an employee who has been subpoenaed to testify in court will be entitled to one day of paid leave. It requires the employee to sign over to the district his/her witness fee (but not expense payments). This is optional with the district and is not required by statute. Boards should check their leave policies to see whether such an absence is covered by a leave policy or a provision of the negotiated agreement.

Policy 4017. Relations with Collective Bargaining Associations. This policy states that the board will negotiate with recognized employee associations and “will allow associations to make reasonable use of district facilities for meetings outside the school’s and the employees’ work hours.” It states that the associations will be responsible for paying the district for “all supplies used, damage caused, or the loss or theft of borrowed property.” Though it is common for schools to permit employee associations to use school facilities for their meetings, we have found it to be rare that associations are responsible for paying for all supplies, damage to property and loss of property.

Policy 4018. Corporal Punishment. State statute prohibits corporal punishment. This policy prohibits corporal punishment and defines it as that term was defined by the Nebraska Supreme Court.

Policy 4019. Workplace Injury Prevention and Safety Committee. School districts are statutorily required to have safety committees. This policy repeats the statutory requirement that the safety

committee be set up through the collective bargaining process. Additionally, the statute requires employees serving on safety committees be paid their “regular hourly wage” for safety committee work. We interpret that to mean that so long as your safety committee meets during the regular work day, staff members are not entitled to additional compensation for this committee work.

Policy 4020. Ownership of Copyrighted Words. Works created by employees of the school district are considered “work for hire.” A work made for hire is defined as a work prepared by an employee within the scope of his or her employment. 17 U.S.C. § 101. Thus, the school owns all of the results of the work of a teacher if the teacher produced the work within the scope of his or her employment. It would be inefficient to require a new teacher to reproduce questions, lesson plans, or a syllabus each time a new teacher is hired. Policy 4020 makes this provision of law clear and allows the district under certain unusual circumstances to share ownership of the “work for hire” with an employee.

The policy also states that if a staff member shares the school’s property on in-state collaborative learning platforms like Safari Montage, distance learning, or an ESU curriculum collaborative, the school district still owns the material but has granted a license to other educational entities to use it. This protects both the school district other educational partners within the state.

Policy 4021. [Intentionally Left Blank]

Policy 4022. Certification. This policy repeats the statutory requirement that educators must be certified by the Nebraska Department of Education. A key element is that it requires them to maintain all their endorsements and prohibits them from permitting any endorsement to lapse or from removing it from their certificates. It also permits the board or superintendent to require a certified employee to obtain a new endorsement when it is deemed necessary for the benefit of the school district and/or to comply with federal or state requirements.

Policy 4023. Professional Ethics. This policy adopts the Regulations and Standards for Professional Practices Criteria, commonly known as Rule 27 of the Nebraska Department of Education, as the minimum standards for all certificated staff members of the school district. It requires all certified employees to read, understand, and comply with these standards. In our experience, this policy can be very helpful in personnel cases.

Policy 4024. Teachers' Rights, Responsibilities & Duties. This policy is a generally-worded statement about the broad responsibilities of certificated employees.

Policy 4025. Superintendent. This policy articulates the general responsibilities of the superintendent of schools. We recommend that you place specific performance expectations into compare it to any current description of the superintendent's responsibilities.

Policy 4026. [Intentionally Left Blank]

Policy 4027. Part-Time Certificated Employees. This policy addresses various issues regarding part-time certified employees such as their compensation, benefits, acquisition of permanent (tenured) status, movement on the salary schedule, attendance at in-service meetings, faculty meetings, school activities, etc. It states that a part-time teacher is responsible for attending "in-service meetings, faculty meetings, and school activities that take place outside the teacher's assigned duty hours without additional compensation." We have encountered instances when teachers who teach half a day expect to be paid for attending meetings that are scheduled during the other half of the day.

Policy 4028. Substitute Teachers. This policy defines the term substitute teachers and states the board's authority to establish their pay and benefits.

Policy 4029. Salary Schedule for Certificated Employees. This policy defines the limitation of advancing one step vertically on the salary schedule per year, the requirements for teachers to advance horizontally on the salary schedule, the requirement to earn a masters degree to move past the BA columns, and the requirements to move past the MA column on the salary schedule.

Policy 4030. Evaluation of Certificated Employees. This policy sets forth requirements of statute and the Nebraska Department of Education regarding the evaluation of certificated employees.

Policy 4031. Evaluation of Probationary Certificated Employees. This policy sets forth requirements of statute and the Nebraska Department of Education regarding the evaluation of probationary certificated employees. It also adds some definitions that are not provided by statute or the rules of the Nebraska Department of Education.

Policy 4032. Professional Growth. Certificated employees are required to show evidence of professional growth every six years after they become permanent (tenured). Six hours of college credit automatically count toward meeting this requirement and, at its discretion, the board may count other activities such as non-credit courses, lecture series, workshops, conferences, study groups, local in-service courses, committee service, supervising a student teacher, serving with professional groups, and travel of significant educational value. This policy addresses those issues.

Policy 4033. [Intentionally Left Blank]

Policy 4034. Staff Handbook. This policy is a general statement that the superintendent or a designee will see to the formulation of a staff handbook. It also makes clear that the handbook has the force of board policy.

Policy 4035. [Intentionally Left Blank]

Policy 4036. [Intentionally Left Blank]

Policy 4037. Reduction in Force. A school district must have a reduction in force policy in order to reduce certificated staff. Policy 4037 is a general reduction in force policy. The Nebraska statute on school district reduction-in-force policies states, "If employee evaluation is to be included as a criterion to be used for reduction in force, specific criteria such as frequency of evaluation, evaluation forms, and number and length of classroom observations shall be included as part of the reduction-in-force policy." The highlighted section of policy 4037 recites these requirements. We generally recommend against using evaluations as part of staff reductions for legal and practical reasons. Therefore, we would prefer that you delete the highlighted wording, but this is ultimately a decision for the board. Districts who use evaluation instruments as part of the reduction-in-force process are more likely to face legal challenge on the procedure and on the merits of the evaluation process.

Policy 4038. Classified Staff Defined. This policy defines the term "classified staff" as all employees other than certificated teachers and administrators. It states that they are employed at will, and their employment may be amended or terminated at any time and without any cause. We believe that classified staff members must be treated fairly, but strongly oppose giving them due process rights because hearings can prove very costly and divisive.

Policy 4039. Employment of Classified Staff. This policy authorizes the superintendent or designee to hire, discipline, and discharge classified staff members “to meet personnel needs consistent with the district’s budget, instructional needs, and non-instructional operations.”

Policy 4040. Employment Terms for Classified Staff. This policy is optional. It defines the terms of employment for classified staff members. It must be reviewed carefully and changed as necessary to make sure that it conforms to the school district’s practices.

Policy 4041. Staff Dress and Appearance. This policy provides two options to choose from regarding staff dress code. The options are similar, but the first is more formal (requiring ties for men, for example) and the second is less formal to account for things like polo shirts. You should select the version which conforms to the school district’s practices. If your district has different or additional standards related to staff dress and appearance, contact us and we will assist you in creating a customized policy.

Policy 4042. Employee Social Security Numbers. This policy states the statutory prohibition against an employer using or publishing an employee’s social security number except under certain specified circumstances. It affirms that the district will comply with this law and take reasonable steps to protect the confidentiality of employees’ social security numbers. However, neither state law nor this policy prohibits the district from using the last four digits of an employee’s social security number as an employee identification number or in any other reasonable manner.

Policy 4043. Professional Boundaries Between Employees and Students. Establishing standards of behavior and professional boundaries between employees and students has become increasingly important over the past several years. This policy endeavors to describe those standards and boundaries.

Policy 4044. Staff Election Conduct. The Nebraska Accountability and Disclosure Act sets out specific limitations regarding the use of school property or resources in election or ballot issues. This policy endeavors to describe the behavior that is prohibited.

Policy 4045. Milk Expression. This policy states the new federal requirement that the district provide reasonable break time for an employee who wishes to express breast milk for her nursing child in a place, other than a bathroom, which is shielded from view and free from intrusion from co-workers and the public for one year after the child’s birth.

Policy 4046. Internet Searches Regarding Potential Employees.

This policy authorizes administrators and members of a hiring committee to conduct internet research about job applicants, and it sets forth the procedure and limitations for doing so. This includes a prohibition against requiring job applicants to provide their usernames and passwords to personal social media accounts.

Policy 4047. [Intentionally Left Blank]

Policy 4048. Assessment Administration and Security. This policy sets forth the obligations of certificated staff regarding testing and assessments to measure students' knowledge, skills or abilities.

Policy 4049. [Intentionally Left Blank]

Policy 4050. Overtime and Compensatory Time. The federal Fair Labor Standards Act governs the compensation of non-exempt employees. This policy requires that all overtime work be authorized by an employee's supervisor before it may be performed. It authorizes the school district to use compensatory time in lieu of overtime pay. It states the statutory requirement that an employee be paid for unused compensatory time when he or she terminates employment.

Policy 4051. Use of Social Media by School District Employees.

As with the use of the internet and computers, the use of social media by school district employees has become of great relevance and importance to school districts over the past several years. This policy defines what is a "school owned" versus a "personal" social media account and states that the school district will not require staff members to provide the username or password to personal social media accounts.

Policy 4052. Job References to Prospective Employers.

This policy addresses requests for job references or employment history. The administrator will either provide a references in compliance with this policy or will forward the request to the Superintendent. If the school district is not bound by a separation agreement and receives a legally enforceable written consent to release the information, the district will provide the information unless otherwise prohibited.

This policy includes a prohibition against assisting an employee with obtaining a job when the school has probable cause to believe the employee engaged in sexual misconduct related to a student or minor in violation of the law, as required by Elementary and Secondary Education Act of 1965 (ESEA) as reauthorized through the Every Student Succeeds Act (ESSA). The statute

requiring this prohibition permits districts to recognize an exception in limited circumstances, which is included as an optional paragraph. The statute does not require that the school adopt the exception, as the school may take a more protective approach than that required by statute. You should review the policy carefully to determine whether you wish to adopt the required prohibition with, or without, the exception.

Policy 4053. Conflict of Interest. This policy sets out the conditions that an employee would have to meet to be deemed to have a business or financial conflict of interest.

Policy 4054. Reporting Child Abuse or Neglect. This policy addresses the reporting procedures for school employees to report child abuse or neglect should they have reasonable cause to believe that a child has been subjected to such abuse or neglect. Often teachers would prefer that an administrator make the report of suspected child abuse and the school district has an institutional interest in tracking the reports made about its students. This policy makes it clear that (1) staff must always tell the principal when they suspect abuse or neglect and (2) staff must also either report the abuse or neglect or cause a report to be made to the authorities by another person. That allows the district to have one staff member or administrator to report the observations of multiple employees.

Policy 4055. Head Teacher. This policy addresses creating a position for a Head Teacher. This policy is optional and is not necessary if you do not use a head teacher in your chain of command.

Policy 4056. Resignation of Certificated Staff. This policy addresses the process for Certificated Staff to provide their resignation as early as possible to allow the district to find suitable replacements. Please note there are two paragraphs to choose from. Please make sure to select one.

Philosophically, we prefer not to release teachers after the April 15 deadline since the teachers' union would never agree to extend the notice deadline to teachers. However, this is a matter for the board to decide. You should be sure to check your negotiated agreement to be sure that there is not a provision in that document which gives teachers the right to resign late. If there is, you should revise this policy (or call us to revise it) to ensure that it is consistent with your negotiated agreement.

Policy 4057. Superintendent Evaluation. This policy addresses how a superintendent shall be evaluated and how often the evaluation needs to

take place. The dates in this policy can be changed to conform to your district's practice and the superintendent's employment contract. We strongly encourage boards to evaluate superintendents at or prior to the January board meeting since many superintendents' contracts automatically renew in February or March.

Please read carefully the process we have described in the section headed "evaluation procedures." This policy contemplates that each board member will individually complete an evaluation instrument and that the board president will then compile the individual ratings into a final document. This is not the only lawful process – if your board has a different practice please let us know so that we can assist in revising this policy for you. Your board should also discuss what the board president will do with the individual board members' evaluation drafts. Your board's practices may affect your requirement to disclose each individual's draft evaluations under Nebraska's public records laws.

Policy 4058. Confidentiality in Counseling and Guidance. We have had a few guidance counselors mistakenly believe that they discharge their obligation to report suspected child abuse and neglect if they discuss the situation with the student's parents. That is not true. This policy makes the counselor's obligation to report explicit.

Policy 4059. Suicide Prevention Training. Nebraska statute requires the Nebraska Department of Education to provide annual suicide prevention training to schools. The statute provides, "Beginning in school year 2015-16, all public school nurses, teachers, counselors, school psychologists, administrators, school social workers, and any other appropriate personnel shall receive at least one hour of suicide awareness and prevention training each year." It is up to the board to determine who constitutes "other appropriate personnel." The Department of Education's school safety center recommends that "[a]ny school staff member having contact with students" participate in this training, including "para-professionals, administrative/secretarial staff, bus drivers, custodians, kitchen staff, etc." The attached policy lists all of the staff members who are required to complete the suicide awareness training. The highlighted positions are staff members who your board *may* deem to be "appropriate personnel" to receive the staff. If there are positions which you determine to not be an appropriate staff member to participate in suicide awareness training, please delete it from the version of the policy that your board adopts.

Policy 4060. School Vehicle Use. This policy is optional and provides certain standards for use of school vehicles in circumstances when students are not being transported. For example, it states that drivers with certain

convictions or “points” against their driver’s license are not allowed to operate school vehicles. We know some insurance companies also have screening processes for staff members which determine who can drive school vehicles. You should consider this policy and the multiple options within it carefully. If you believe your insurance company’s screening process is sufficient, this policy is not required. However, you should still review it to be sure.

Policy 4061. Workplace or Non-Workplace Injuries or Illness and Return to Work. This policy discusses reporting injuries both by the injured employee and any witnesses. It addresses circumstances when an employee may be given a modified or limited duty assignment or may be terminated before or after the employee is otherwise able to return to work. It also contains provisions for non-workplace injuries or illness. You can use the accompanying “Return to Work” form in most, if not all, return to work circumstances relating to workplace injury or non-workplace injury or illness.

Policy 4062. Locker Room Supervision. We have been stressing the importance of supervising locker rooms for many years at our school district presentations and inservices. Many hazing and bullying incidents occur in unsupervised or poorly supervised locker rooms. Some incidents are serious enough to result in litigation. It is important that the school’s practice matches its policy, so this policy should be modified to fit your practice in the event you choose to adopt it.

4034
Staff Handbook

The superintendent or designee shall annually formulate, review and revise a staff handbook that will contain information about the district's employment policies and practices. The staff handbook is an extension of these policies and has the force and effect of board policy when approved by the board of education.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4037
Reduction In Force

The board of education may determine that a reduction in force of certificated staff members is appropriate due to declining enrollment in a grade or grades, changes in financial support, changes in curricular programs, a decline in the taxable value of property located within the school district, increased costs of operating the school district, or another change or changes in circumstances. If the board, in its sole discretion, determines that a reduction of certificated staff is necessary, the superintendent shall notify those employees whose contracts may be reduced. However, the employment of a permanent employee may not be terminated through a reduction in force while a probationary employee is retained to render a service that the permanent employee is qualified to perform by reason of certification and endorsement, or when certification is not applicable, by reason of college credits in the teaching area.

1. **Definition of Reduction in Force.** A reduction in force shall consist of a reduction of one or more positions or a reduction in the percentage of employment of one or more certificated staff members, even if the number or percentage of employment of the certificated staff overall may be increased by other hirings or increases in the percentage of employment of other employees. Reduction in force may result in the termination of employment or an amendment to an employee's contract reducing the extent of the employee's employment.
2. **Restriction of Right to Administrative Position.** Due to the confidential and unique personal working relationship necessary between the administration and the board of education, a certificated employee who is not currently serving in a predominantly administrative capacity shall have no rights under this policy to any administrative position within the school system.
3. **Criteria for Reduction in Force.** The criteria set forth below shall be considered in selecting the personnel to be reduced. The criteria are not listed in any order of priority, and shall be given the weight that the board considers appropriate.
 - a. Programs to be offered;
 - b. Areas of endorsement that are of present or future value to the district. This criterion shall be based upon the

endorsement(s) shown on each teacher's Nebraska Teaching Certificate;

- c. State and federal laws or regulations that may mandate certain employment practices;
- d. Involvement in the programs and activities sponsored by the school district;
- e. Special or advanced training consisting of college credit or other training that would be of present or future value to the district;
- f. The organizational and educational effect caused by multiple part-time certificated employees;
- g. Any other reasons that are rationally related to the instruction in or administration of the school district.

4. **Consideration of Uninterrupted Service.** If, after consideration of the criteria listed above, it is the opinion of the superintendent that there is no significant difference between or among certificated employees being considered for reduction, the employee(s) with the longest uninterrupted service to the district shall be retained.

- a. Uninterrupted length of service is defined as the number of continuous full-time equivalent years of employment in the district as a teacher.
- b. A full-time equivalent year is defined as employment on a full-time basis for an entire school year.
- c. Less than full-time employment reduces the teacher's full-time equivalent employment for a school year. For example, a teacher employed on a half-time basis would be credited with half a year full-time equivalent employment.
- d. A break in service will terminate a teacher's seniority and length of service under this provision. That period of time when a teacher is on a leave of absence shall not constitute a break in service; however, any years of absences or fractions of years of leave of absence will not count as years of employment for the purposes of determining the length of a teacher's uninterrupted service.

5. **Rights of Recall.**

- a. Any certificated employee whose contract has been terminated shall be considered to have been dismissed with honor and shall, upon request, be provided a letter to that effect.

- b. Such employee shall have preferred rights to re-employment for a period of 24 months commencing at the end of the contract year, and the employee shall be recalled on the basis of length of service to the district to any position that he or she is qualified to teach by endorsement or college preparation.
- c. Upon re-employment, a recalled employee shall be placed on the salary schedule and provided fringe benefits based on existing district policies and the current negotiated agreement. Any year of years of absence from employment shall not be considered as a year or years of employment by the district.
- d. An employee under contract to another education institution may waive recall, but such waiver shall not deprive the employee of his or her right to subsequent recall.

6. **Current Teaching Certificate.**

- a. Upon initial employment with the district, each certificated employee shall file a copy of his or her teaching certificate, including endorsements with the superintendent of schools.
- b. The employee shall be responsible for filing any changes in certification or endorsements with the superintendent.

7. **Address Records.**

- a. A certificated employee whose employment contract has been terminated because of a reduction in force shall, during the period which he or she is eligible for recall, be responsible for reporting any change of address to the superintendent of schools.
- b. If there is a vacancy to which a former employee has a right of recall, the district may communicate an offer of re-employment by telephone, by e-mail, or by United States mail sent to the former employee's last known address. If the school district does not receive written acceptance of the offer within seven days, the former employee shall be deemed to have waived his or her rights to be recalled to the employment position.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4038
Classified Staff Defined

The term "classified staff" means all employees other than certificated teachers and administrators. Classified staff employees are employed at will, and their employment may be amended or terminated at any time and without any cause.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4039
Employment of Classified Staff

The superintendent or designee shall hire classified staff to meet personnel needs consistent with the district's budget, instructional needs, and non-instructional operations. The superintendent or designee may, but is not required to, conduct a criminal background check on any classified staff applicant, provided that such check shall occur only after the school district has determined that the applicant meets the minimum employment qualifications. This policy shall not prevent the school district from requiring an applicant to disclose his or her criminal record or history relating to sexual or physical abuse prior to any minimum employment qualification determination.

The superintendent or designee shall discipline and discharge classified staff as appropriate.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4040
Employment Terms for Classified Staff

Each position listed below shall be hired by the superintendent on the terms stated.

**Head and Assistant Custodian
Superintendent's Secretary
Principal's Secretary
Cooks
Paraeducators**

Terms

HOLIDAY PAY

Full time, 12-month employees shall be compensated for 7 holidays with pay each year. The holidays include New Year's Day, Easter (Good Friday), Memorial Day, July 4th, Labor Day, Thanksgiving Day and Christmas Day. A "day" for vacation and holiday leave shall be defined as the average number of daily hours worked, but shall not exceed a normal eight-hour day. The rate of pay for holiday pay shall be the regular hourly rate. The hours are not considered to be overtime.

OVERTIME PAY

All overtime hours must be pre-approved by the supervisor. In addition, overtime pay for hourly employees whose duties are split among multiple assignments with varying rates of pay will be prorated.

VACATION

Each employee who is employed by the Gothenburg Public Schools on a regular twelve month basis will be eligible for 5 days of vacation with pay at the conclusion of one 12 month period of employment and 10 days of vacation with pay at the conclusion of a 24 month period of employment and each 12 month period thereafter (seasonal or temporary employees shall not be eligible for vacation or holiday leave).

A day for vacation leave shall be defined as the average number of daily hours worked, but shall not exceed a normal eight-hour day.

Vacation schedules shall be arranged with the immediate supervisor and approved by the Superintendent. The use of vacation on student days may be limited due to the impact on students.

LEAVE

Personal Leave

All non-certificated persons who are considered full time will be allowed two personal days for the amount of time that they are **regularly** scheduled. Reasons for personal leave are not required. The key words are "regularly scheduled." Personal leave could be used on a snow day meaning you would be paid for that day. Personal leave could also be used on a late start (2 hours) resulting from weather. However, personal leave could not be used on a holiday or scheduled breaks such as the Christmas break or Spring break.

Example for this week: Personal leave could be used for yesterday (snow day) but not next Friday (Good Friday).

Twelve-month employees are scheduled on breaks so breaks are eligible for personal leave for them.

Sick Leave

Each employee of the Gothenburg School District shall be eligible for one day of leave for personal illness or injury each month worked with a maximum accumulation of 10 days of leave annually without loss of pay. Unused leave may accumulate to a maximum of 45 days per employee.

A "Day" of such leave with pay shall be defined as the average number of hours worked by the employee not to exceed 8 hours. i.e. an employee normally working 4 hours daily would receive 4 hours of pay at the regular hourly rate for each day of leave. An individual shall not be eligible for the full 10 days of leave or any portion thereof until such time as it becomes "earned". i.e. (An employee sick two days after the first month of employment would be eligible for one "day" of leave with pay. The second "day" would be regarded as a day without pay.)

Seasonal or temporary employees shall not be eligible for such leave. Accumulated Leave may be used for serious illness or death in the employee's immediate family. Immediate family shall mean husband, wife, or children. Leave for family is limited in the following manner:

- 15 days per contract year - immediate family (spouse, children),
- 5 days per contract year - parents and in-laws,
- 2 days per contract year - siblings and grandparents,

- o 1 day - other family.

Military and Family Military Leave

Military leave shall be granted as defined in Board Policy 4022. A copy of this policy is available in the district office.

Leave for Jury Duty

Salaried employees selected to serve on jury duty will be paid the difference daily from what the courts allow them and what they would have earned in a regular working day. All employees paid on an hourly basis may keep all money allowed them by the courts for daily duties and expenses and mileage. Hourly employees will not be paid for the time missed from work.

All School district employees shall report back to their school as soon as it is practically possible. Example: If jury members are dismissed in the middle of the day they should report back to their school on that day within a short time after they have been dismissed.

Other Leave

Employees who wish leave to attend meetings pertaining to their school position must receive prior approval from their supervisor.

Family and Medical Leave Act

Family and medical leaves shall be allowed under the terms and conditions of the Family and Medical Leave Act of 1993 (FMLA).

The "leave year" for purposes of the FMLA shall be the School District's fiscal year.

Substitution of accrued paid leave for otherwise unpaid FMLA leave may be required in the discretion of the Superintendent of the Board of Education. Employees shall be required to submit medical certification to support a request for FMLA leave because of a serious health condition, or a sick leave, when such leave is for a duration in excess of five (5) successive days, and in such other cases as deemed appropriate by the Superintendent or the Board of Education based on the nature of the illness or other circumstances surrounding the leave. Second and third medical opinions may, at the Superintendent's or the School Board's discretion, be required. Employees shall be required to submit a fitness-for-duty certification from their health care provider as a

condition of returning to work from a FMLA leave taken because of the employees serious health condition or from sick leave taken by reason of the employee illness, when such leave was of a duration in excess of five (5) successive days, and upon request of the Superintendent or the Board of Education based upon the nature of the illness or other circumstances surrounding the leave.

An "equivalent position" for FMLA restoration purposes shall, in the case of non-certificated employees or positions, be a position with or at equivalent pay, benefits, and working conditions, involving similar or related duties, as determined by the Superintendent or the Board of Education.

Other Provisions Applicable to All Classified Staff

Rate of Pay

All classified staff shall be paid an hourly rate.

Classified employees who work more than 40 hours in a workweek shall receive 1½ times their regular hourly rate for each hour over 40 worked.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4041
Staff Dress and Appearance

The attire worn by staff members conveys an important image to students and the general public. The appearance of professional staff members shall be appropriate to their assigned duties and indicative of their professional standing in the school and community.

I. Staff Expectations in Dress and Appearance

A. General Expectations in Dress and Appearance

1. Certified staff, paraeducators, and office staff should generally dress in business casual attire that is clean and professional.
2. Custodial, maintenance, and transportation staff should dress in attire appropriate to the work they are performing.

B. Unacceptable Forms of Dress and Appearance

1. The following are examples of unprofessional attire which should not be worn by classroom staff during the traditional school day, when students or visitors are in attendance, or when the employee is supervising, directing, or coaching students when the public is in attendance:
 - For men: shirts without collars, unless the shirt can be deemed professional by other standards.
 - Athletic wear, including sweat, jogging and wind suits, except when teaching a physical education activity in the gymnasium, on a playing field, or at athletic or other activity practices.
 - Shorts, except when teaching physical education class or at athletic or other activity practices.
 - Blue jeans, except at athletic or other activity practices, or on days considered to be "dress down" days.
 - Hats, except when worn outside for sun coverage.
 - Rubber soled 'flip flop' thong sandals.
 - Any attire which is excessively wrinkled or torn, so that it is no longer neat and professional.
 - Any attire which is immodest or may distract other employees or students in the learning environment.

II. Enforcement

The superintendent or principal shall maintain the discretion to make determinations on staff dress and appearance. Administrators may temporarily suspend all or a portion of the dress code when other factors support a lower dress expectation for school employees (e.g., special "casual days" or field days). Any violation of school policy and rules may result in disciplinary action.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4042
Employee Social Security Numbers

Nebraska law prohibits employers from using or publishing an employee's social security number except under certain specified circumstances. This district shall comply with this law and take reasonable steps to protect the confidentiality of employees' social security numbers. However, neither state law nor this policy prohibits the district from using the last four digits of an employee's social security number as an employee identification number or in any other reasonable manner.

Adopted on: _____
Revised on: _____
Reviewed on: _____

4043

Professional Boundaries and Appropriate Relationships Between Employees and Students

School district employees and student teachers or interns ("employees") are responsible for conducting themselves professionally and for teaching and modeling high standards of behavior and civic values, both at and away from school. Employees are required to establish and maintain professional boundaries with students and must have appropriate relationships with students. They may be friendly with students, but they are the students' teachers, not their friends, and they must take care to see that this line does not become blurred. This applies to employees' conduct and interactions with students and to material they post on personal web sites and other social networking sites including, but not limited to, Instagram, Facebook, and Twitter. The posting or publication of messages or pictures or other images that diminish an employee's professionalism or ability to maintain the respect of students and parents may impair his or her ability to be an effective employee. Employees are expected to behave at all times in a manner supportive of the best interests of students.

Sexual Relationships Prohibited. Employees are prohibited from engaging in any relationship that involves sexual contact or sexual penetration with a student while the student is a current student and for a minimum of one year after the date of the student's graduation or the date the student otherwise ceases enrollment. Sexual contact has the same meaning as in section 28-318, and sexual penetration has the same meaning as in section 28-318.

Grooming Prohibited. Employees are prohibited from engaging in grooming with students. Grooming means building trust with a student and individuals close to the student in an effort to gain access to and time alone with the student, with the ultimate goal of engaging in sexual contact or sexual penetration with the student, regardless of when in the student's life the sexual contact or sexual penetration would take place.

Unless an employee can clearly and convincingly demonstrate a legitimate educational purpose, grooming behaviors and related conduct that are a violation of this policy include, but are not limited to:

- Communicating about sex when the discussion is not required by a specific aspect of the curriculum.
- Joking about matters involving sex, using double entendre or making suggestive remarks of a sexual nature.

- Displaying sexually inappropriate material or objects.
- Making any sexual advance, whether written, verbal, or physical or engaging in any activity of a sexual or romantic nature.
- Kissing of any kind.
- Dating a student or a former student within one year of the student graduating or otherwise leaving the district.
- Intruding on a student's personal space (e.g. by touching unnecessarily, moving too close, staring at a portion of the student's body, or engaging in other behavior that makes the student uncomfortable).
- Initiating unwanted physical contact with a student.
- Communicating electronically (e.g. by e-mail, text messaging, or through social media) on a matter that does not pertain to school.
- Playing favorites or permitting a specific student to engage in conduct that is not tolerated from other students.
- Discussing the employee's personal issues or problems that should normally be discussed with adults.
- Giving a student a gift of a personal nature.
- Giving a student a ride in the employee's vehicle without first obtaining the express permission of the student's parents or a school administrator.
- Taking a student on an outing without first obtaining the express permission of the student's parents or a school administrator.
- Inviting a student to the employee's residence without first obtaining the express permission of the student's parents and a school administrator.
- Going to a student's home when the student's parent or a proper chaperone is not present.
- Repeatedly seeking to be alone with a student.
- Being alone in a room with an individual student at school with the door closed.
- Any after-school hours activity with only one student.
- Any other behavior which exploits the special position of trust and authority between an employee and student.

This list is not exhaustive. Any behavior which exploits a student is unacceptable. If in doubt, ask yourself, "Would I be doing this if my family or colleagues were standing next to me?"

Communication Between Employees and Students. The preferred methods for employees to communicate with students are in person, school e-mail accounts, and other preferred modes of communication. Employees may use the following personal communication systems to communicate with

students: school e-mail accounts, SeeSaw, Google classroom, and other approved personal communication systems. A personal communication system is a device or software that provides for communication between two or more parties and is capable of receiving, displaying, or transmitting communication. Personal communication system includes, but is not limited to, a mobile or cellular telephone, an email service, or a social media platform.

Employee communications with students through a communication system generally are to be sent simultaneously to multiple recipients and not just to one student. The burden to demonstrate the appropriateness of a communication with a student only shall rest with the employee.

Reporting a Policy Violation. Anyone may report suspected grooming, other unacceptable employee conduct, or any violation of this policy as follows:

School District. Reports may be made to a principal, the superintendent, or the Title IX Coordinator in person, by mail, by telephone, or email.

Nebraska Department of Education. Reports may be made at: Nebraska Department of Education, Attn: Certification Investigations' Office, P.O. Box 94933, Lincoln NE 68509 or Nde.investigations@nebraska.gov.

Nebraska Department of Health and Human Services. Reports may be made by calling the Child Abuse and Neglect Hotline at (800) 652-1999.

Law Enforcement. Reports may be made to the local police department by calling (308) 537-3608, the county sheriff at (308) 324-3011, or the Nebraska State Patrol at (308) 535-8047.

An employee is required to make a report to a principal or the superintendent if the employee reasonably believes that another employee has violated or may have violated this policy. Minor concerns or violations shall be reported within 24 hours. Major concerns or violations shall be reported immediately. Violations committed by or concerns about the superintendent shall be reported to the school board president.

A student who feels his or her boundaries have been violated should directly inform the offender that the conduct or communication is offensive and must stop. If the student does not wish to communicate directly with the offender or if direct communication has been ineffective, the student should report the conduct or communication to a teacher, administrator, counselor,

the Title IX coordinator, or other school employee with whom she or he feels comfortable.

Retaliation Prohibited. Retaliation for good faith reports or complaints made as a result of this policy is prohibited. Individuals who knowingly and intentionally make a false report shall be subject to discipline as provided by district policy and state law.

Policy Violations. Any violation of this policy by an employee may result in disciplinary action up to and including dismissal from employment and/or referral to the Nebraska Department of Education, which may result in the suspension or revocation of the employee's certificate. Any violation involving sexual or other abuse will result in referral to the Nebraska Department of Health and Human Services, law enforcement, or both.

Policy Verification. Employees shall verify that they have received, reviewed, and understood this policy by signing an acknowledgment document indicating the same.

No Limits on Reports to NDE. Nothing in this policy shall be construed to limit any certificated employee's duty to report any known violation of the standards of professional practices (Title 92, Nebraska Administrative Code, Chapter 27, commonly known as Rule 27) adopted by the Nebraska Board of Education.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4044

Political Activity by Staff Members

The Board recognizes its individual employees' rights of citizenship, including, but not limited to, engaging in political activities. An employee of the District may seek an elective office, provided that the staff member does not campaign on school property during working hours, and provided all other legal requirements are met. The District assumes no obligation beyond making such opportunities available.

The following activities are prohibited during an employee's work time (including duty-free lunch and planning periods):

1. Soliciting votes or contributions for or against a particular candidate or ballot proposition.
2. Discussing with students opinions regarding a political candidate or ballot proposition unless the topic is part of the approved curriculum.
3. Preparing, displaying, wearing or distributing campaign literature, materials, or signs for or against a candidate or ballot proposition (this prohibition does not apply to bumper stickers on personal vehicles).
4. Soliciting volunteers to assist with a campaign for or against a political candidate or ballot proposition.
5. Preparing for, organizing, or participating in any political meeting, petition, rally, or event.
6. Other prohibited political activity as defined by state law.

The following activities are prohibited at all times:

1. Using any school district resources including, but not limited to, facsimile machines, copy machines, computers or e-mail accounts, for political campaign activities.
2. Using school district property or facilities for any political campaign activities, unless such use is approved pursuant to school board rules or policy.

3. Spending district funds to urge votes to vote for or against a candidate or ballot proposition
4. Requiring employees to engage in political campaign activities as part of their job duties.
5. Providing employees with additional compensation or benefits for engaging in political activities.
6. Representing an employee's personal political position as the position of the school district or the board of education.
7. Engaging in any other activity prohibited by state law.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4045
Milk Expression

The district will provide reasonable break time for an employee who wishes to express breast milk for her nursing child in a place, other than a bathroom, which is shielded from view and free from intrusion from co-workers and the public for one year after the child's birth.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4046

Internet Searches Regarding Potential Employees

Members of the administrative team or of a hiring committee (hereinafter "the committee") may conduct internet research about job applicants by using the following protocol, except that no criminal history record information check shall be made until the school district has determined that the applicant meets the minimum employment qualifications:

1. The committee may conduct internet searches using candidates' full names and any aliases. The committee may also search candidates' full names and any aliases on Facebook, Instagram, LinkedIn, Twitter, YouTube, and other social networking websites.
2. All applicants or all finalists must have the same research conducted about them. For example, if the committee conducts a search on Google using the name of one applicant in order to determine whether to include that applicant in the list of finalists, the committee must also conduct an identical search of all applicants' names.
3. The committee may not use deception to gain access to applicants' social networking pages, blogs, or other on-line media and will not require applicants for employment to provide the district with their username or password to personal social media accounts.
4. The committee must take reasonable steps to verify the reliability of the information obtained in the search, including consulting with the applicant for confirmation of accuracy, if appropriate.
5. The committee will consider the following information to be relevant in making hiring decisions about an applicant based on information obtained through internet research:
 - a. Disparaging remarks made about current or former co-workers, supervisors, or employers;
 - b. Discriminatory, harassing, or demeaning behavior or comments;
 - c. Unprofessional, lewd, or obscene behavior or remarks;
 - d. Criminal activity;

- e. Information which indicates the applicant will or will not be able to perform the essential functions of the position sought; and
 - f. Information which indicates that the applicant is particularly suited or unsuited to the position sought.
6. The committee will retain documents to demonstrate its compliance with this policy with other documentation relevant to the job search.

Adopted on: _____
Revised on: _____
Reviewed on: _____

4048

Assessment Administration and Security

The purpose of all testing and assessments is to measure students' knowledge, skills or abilities in the area tested. All staff members are prohibited from engaging in any behavior that adversely affects the validity of test scores as a measure of student achievement. This policy applies to all national, state, and local assessments, including both standardized and general classroom assessments.

1. Assessment Responsibilities

- a. Each building principal, in consultation with the Superintendent and classroom teachers, will be responsible for:
 - overseeing the scheduling of state administered assessments, training all staff who administer assessments, and ensuring that all assessments, including make-up testing, is completed within required testing windows;
 - obtaining Standards, Assessment and Accountability Updates from the Department of Education and circulating the relevant portions of those updates to other staff members;
 - informing the board of education of changes to the Nebraska Student-Centered Assessment System Security Procedures; and
 - signing and enforcing the Nebraska Student-Centered Assessment System Security Agreement.
- b. Every classroom teacher or other staff member who administers assessments is responsible for:
 - complying with the Nebraska Student-Centered Assessment System Security Procedures;
 - taking all reasonable and prudent steps to ensure the accuracy and integrity of all academic testing, including statewide assessments; and

- ensuring the security of all test materials.

2. Security Violations and Cheating

a. Classroom assessments

Staff members who suspect students of having cheated on a classroom assessment should conduct a reasonable inquiry and impose consequences on the student consistent with classroom rules and the student handbook.

b. State Accountability Tests

Staff members who suspect a breach of security on State Accountability Tests, must promptly report their suspicions to the building principal or superintendent. The superintendent must notify the Department of Education's Statewide Assessment Office and follow the Department's protocol for Reporting and Investigating Test Security Violations.

Staff members who engage in or enable students to engage in academic dishonesty in any testing or assessment will be subject to discipline up to and including the immediate cancellation of their employment contract.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4050
Overtime and Compensatory Time

Employees who are "non-exempt" under the Fair Labor Standards Act and who work more than 40 hours in a workweek will be paid at the rate of time-and-one-half (1½) times their regular rate of pay for all overtime hours or will be provided compensatory time. All overtime must be approved in advance by the employee's supervisor. Scheduled holidays, vacation days, time off for jury duty, and time off for sickness, emergencies or other personal reasons will not be considered hours worked for overtime purposes.

The district may grant compensatory time in lieu of overtime pay at a rate of one and one-half (1½) hours off for each hour of overtime the employee worked. Employees may accrue a maximum of 240 hours of compensatory time, which represents 160 hours of actual overtime worked. When an employee has accrued 240 hours of compensatory time, the district shall pay him/her at the rate of one and one-half (1½) times his/her regular rate of pay for each additional hour of overtime. An employee who asks to use compensatory time shall be permitted to use it within a reasonable period after the request if its use does not unduly disrupt the district's operations.

Upon termination of employment, an employee shall be paid for unused compensatory time at a rate of compensation not less than: (1) the average regular hourly rate paid to the employee during the last three years of his/her employment, or (2) the final regular hourly rate paid to the employee, whichever is higher.

Payment for unused compensatory time shall be at the employee's regular rate of pay for each hour of compensatory time, not one and one-half (1½) times the regular rate of pay.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4051
Staff and District Social Media Use

Social media is an important tool for communicating, keeping up-to-date with current developments in education, and for conducting research to enhance management, teaching, and learning skills. The district also uses social media accounts to provide information to district stakeholders. This policy is intended to ensure (1) appropriate use of social media by staff and (2) appropriate control of social media accounts belonging to or affiliated with the district. Staff should also refer to the district's policy on Staff Computer and Internet Usage.

I. Personal Versus School-Affiliated Social Media Use

A. Personal Social Media Use

1. The school district will not require staff members or applicants for employment to provide the district with their username and password to personal social media accounts.
2. The district will not require staff to add anyone to the list of contacts associated with the staff member's personal social media accounts or require a staff member to change the settings on his or her personal social media accounts so that others can or cannot view their accounts.
3. Staff members whose personal social media use interferes with the orderly operation of the school or who use social media in ways that are not protected by the First Amendment may be subject to discipline by the district.
4. Staff members who wish to begin using or to continue using the school district name, programs, mascot, image or likeness as part of any social media profile must notify their supervising administrator of the use, and must secure the administrator's permission to do so.

B. School-Affiliated Social Media Use

1. Any social media account which purports to be "the official" account of the school district (e.g., "Swedes Wrestling"), or any of its programs, classes or entities will be considered to be an account that is used exclusively for the school district's business purpose. Staff members may not use "official" accounts for personal use.
2. Staff may be required to provide their supervising administrator with the username and password to school-affiliated social media accounts.
3. Staff may be required to interact with specified individuals on school-affiliated social media accounts.
4. When staff use school-affiliated social media accounts to comment on school-related matters, they do not do so as private citizens and are therefore not entitled to First Amendment protections.

II. Staff Expectations in Use of Social Media – Applicable to Both Personal and School-Affiliated Use

A. General Use and Conditions

Staff must comply with all board policies, contract provisions, and applicable rules of professional conduct in their social media usage. They must comply with the board's policy on professional boundaries between staff and students at all times and in both physical and digital environments.

Staff must obtain the consent of their building principal or the superintendent prior to posting any student-related information in order to make sure that the publication does not violate the Federal Education Records Privacy Act or any other laws. Staff must also comply with all applicable state and federal record retention requirements, even with regard to personal social media usage.

Staff must comply with all applicable laws prohibiting the use or disclosure of impermissible content, such as copyright laws, accountability and disclosure laws, and any other law governing the use of resources of a political subdivision. Questions about

appropriate content should be referred to the staff member's supervising administrator.

B. Acceptable Use

1. Staff may use social media for instructional purposes.
2. Staff may use social media for school-related communication with fellow educators, students, parents, and patrons.
3. Teachers should integrate the use of electronic resources, which may include social media, into the classroom. As the quality and integrity of content on social media is not guaranteed, teachers must examine the source of the information and provide guidance to students on evaluating the quality of information they may encounter.

C. Unacceptable Use

1. Staff shall not access obscene or pornographic material while at school, on school-owned device or on school-affiliated social media accounts.
2. Staff shall not engage in any illegal activities, including the downloading and reproduction of copyrighted materials.
3. Staff shall not access social media networking sites such as Facebook, Twitter, and Instagram on school-owned devices or during school time unless such access is for an educational activity which has been preapproved by the staff member's immediate supervisor. This prohibition extends to using chat rooms, message boards, or instant messaging in social media applications and includes posting on social networking sites using personal electronic devices.

III. School-Affiliated Digital Content

A. General Use and Conditions for School-Affiliated Accounts

Staff must obtain the permission of their supervising administration prior to creating, publishing, or using any school-affiliated web pages, microblogs, social media pages or handles, or any other digital content which represents itself to be school-related, or which could be reasonably understood to be school-related. This includes any content which identifies the school district by name in the account name or which uses the school's mascot name or image.

Staff must provide administrators with the username and password for all school-affiliated accounts and must only publish content appropriate for the school setting. Staff may not provide the username and password to school-affiliated accounts to any unauthorized individual, including students and volunteers.

B. Moderation of Third Party Content

The purpose of school-related social media accounts is to disseminate information. No school-related or school-affiliated social media account covered by this policy shall permit comments by the public unless otherwise approved by the superintendent. All comment functions for applications such as Facebook and Instagram must be turned to "off" without this approval.

In the event the superintendent permits content created by anyone other than the administrator of the account to appear on the account's pages, such as comments made by students, parents, and patrons, the account administrator must monitor the content to ensure it complies with this policy. Posts, comments, or any other content made on the account's pages may be removed when the content meets any of the following conditions:

1. Is obscene, lewd, or appeals to prurient interests;
2. Contains information relating to a student matter or personnel matter which is protected under or prohibited by state or federal law;
3. Contains threatening, harassing, or discriminatory words or phrases;

4. Incites or is reasonably anticipated to incite violence, illegal activity, or a material and substantial disruption to school operations or activities; or
5. Contains any other threat to the safety of students and staff.

Every account administrator must keep a copy of any removed content and must provide a copy to the superintendent along with written notification for the reason the post has been removed. All questions about the appropriateness of removal must be directed to the superintendent.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4052

Job References to Prospective Employers

All requests for employment-related references or employment history by prospective employers of current or former employees must be referred to a member of the administrative team. The administrator will either provide a reference in compliance with this policy or will forward the request to the superintendent.

If the school district is subject to a written separation agreement regarding a particular employee, the terms of that agreement will govern the district's response to requests for information, regardless of any written consent provided to the school district.

If the school district is not bound by a separation agreement and receives a legally enforceable written consent to release information, the district may provide the information authorized by that document. The school district may provide additional truthful information to prospective employers of current and former employees in accordance with this policy.

Employees Suspected of Sexual Misconduct Against a Minor or Student

Apart from the routine transmission of administrative and personnel files or unless otherwise permitted by law, the district and any employee, contractor, or agent of the school district is prohibited from providing any employee any assistance in obtaining a new job if the school district or the individual acting for the school district has probable cause to believe said employee has engaged in sexual misconduct with a student or minor in violation of the law.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4053
Conflict of Interest

Any school district employee who meets the conditions set forth in this policy shall be deemed to have a business or financial conflict of interest.

1. Definitions. For the purposes of this policy:
 - a. Business with which an employee is associated shall include the following:
 - (1) A business in which the employee or a member of his or her immediate family is a partner, a limited liability company, or serves as a director or an officer.
 - (2) A business in which the employee or a member of his or her immediate family is a stockholder in a closed corporation with stock worth one thousand dollars or more, or he or she, or his or her immediate family owns more than a five percent equity interest or is a stockholder of publicly traded stock worth more than ten thousand dollars or more at fair market value, or which represents more than ten percent equity interest. This shall not apply to publicly traded stock under a trading account if the employee reports the name and address of the company and stockbroker.
 - b. A business association shall be defined to include an individual as a partner, limited liability company member, director or officer, or a business in which the individual or member of the immediate family is a stockholder.
2. Contracts with the School District.
 - a. No employee or member of his or her immediate family shall enter into a contract valued at two thousand dollars or more, in any one year, with this school district unless the contract is awarded through an open and public process that (1) includes prior public notice and (2) allows the public to inspect during the school district's regular business hours the proposals considered and the contract awarded.

- b. The existence of any conflict of interest in any contract in which the employee has an interest and in which the school district is a party, or the failure to make public the employee's interest known, may render a contract null and void.
 - c. The prohibition of a conflict of interest or requirement for public notice shall apply when the employee, or his or her immediate family (parent, spouse, or child) has a business association with the business involved in the contract or will receive a direct pecuniary fee or commission as a result of the contract.
3. Employing Members of the Immediate Family.
- a. An employee may employ or recommend or supervise the employment of an immediate family member if:
 - (1) The employee does not abuse his or her position.
 - (a) Abuse of official position shall include, but not be limited to, employing an immediate family member:
 - (i) who is not qualified for and able to perform the duties of the position;
 - (ii) for any unreasonably high salary;
 - (iii) who is not required to perform the duties of the position.
 - (2) The employee makes a reasonable solicitation and consideration of applications for employment.
 - (3) The employee makes a full disclosure on the record to the governing body of the school district and to the secretary of the board.
 - (4) The board approves the employment or supervisory position.
 - b. The employee shall not terminate the employment of another employee so as to make funds or a position available for the purpose of hiring an immediate family member.

4. Gifts, Loans, Contributions, Rewards, or Promises of Future Employment

a. No employee shall offer or give to the following persons anything of value, including a gift, loan, contribution, reward, or promise of future employment, based upon an agreement that a vote, official action, or judgment would be influenced thereby:

(1) a public official, public employee, or candidate.

(2) a member of the immediate family of an individual listed in Subparagraph 'a' above.

(3) a business with which an individual listed in Subparagraph (1) or (2) above is associated.

b. No employee shall solicit or accept anything of value, including a gift, loan, contribution, reward, or promise of future employment based on an agreement that the vote, official action, or judgment of the employee would thereby be influenced.

c. An employee shall not use or authorize the use of his or her public employment or any confidential information received through the public employment to obtain financial gain, other than compensation provided by law, for himself or herself or a member of his or her immediate family, or a business with which he or she is associated.

d. An employee shall not use or authorize the use of personnel, resources, property, or funds under that person's official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items for personal financial gain, other than compensation provided by law.

5. Conflict of Interest Relating to Campaigning or Political Issues

a. Except as provided below, an employee shall not authorize the use of school district personnel, property, resources, or funds for the purpose of campaigning for or against the nomination

or election of a candidate or the qualification, passage, or defeat of a ballot question.

- b. This does not prohibit an employee from making school district facilities available to a person for campaign purposes if the identity of the candidate or the support for or opposition to the ballot question is not a factor in making the facilities available or a factor in determining the cost or conditions for use.
 - c. This does not prohibit an employee from discussing and voting upon a resolution supporting or opposing a ballot question.
 - d. This does not prohibit an employee under the direct supervision of a public official from responding to specific inquiries by the press or the public as to the board's opinion regarding a ballot question or from providing information in response to a request for information.
 - e. An employee may present his or her personal opinion regarding a ballot question or respond to a request for information related to a ballot question; but in so doing, the person should clearly state that the information being presented is his or her personal opinion and is not to be considered as the official position or opinion of the school district. However, this shall not be done during a time that the individual is engaged in his or her official duties.
6. Conflict. To the extent that there is a conflict between this policy and the Nebraska Political Accountability and Disclosure Act ("Act"), the Act shall control.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4054

Reporting Child Abuse or Neglect

Because of their daily contact with school-age children, educators and other school employees are in a unique position to identify abused and/or neglected children. Nebraska law defines child abuse or neglect as knowingly, intentionally, or negligently causing or permitting a minor child to be (1) placed in a situation that endangers his or her life or physical or mental health; (2) cruelly confined or cruelly punished; (3) deprived of necessary food, clothing, shelter or care; (4) left unattended in a motor vehicle, if such child is six years of age or younger; (5) sexually abused; or (6) sexually exploited by allowing, encouraging, or forcing such person to solicit for or engage in prostitution, debauchery, public indecency, or obscene or pornographic photography, films, or depictions.

Reporting Procedure. School employees who have reasonable cause to believe that a child has been subjected to child abuse or neglect or observe a child being subjected to conditions or circumstances which reasonably would result in child abuse or neglect will report the suspected abuse or neglect according to the following procedure.

1. Any school employee who has reasonable cause to believe that a child has been abused or neglected shall report the suspicion to the building principal immediately. Employees shall also personally report or cause a report to be made to local law enforcement or to the Department of Health and Human Services.
2. When the principal makes a report of suspected child abuse or neglect, he/she shall inform the employee(s) who made the initial report.
3. Nothing in the paragraph above shall hinder a school employee from fulfilling his/her/their obligation to report suspected abuse or neglect if he, she or they have reasonable cause to believe that a child has been abused or neglected.
4. Any doubt or question in reporting such cases shall be resolved in the favor of reporting the suspected abuse or neglect. Consultation between the administrator and school employee is encouraged, keeping in mind that prompt reporting is essential.

Contents of the Report. The report to authorities shall contain the following information to the extent it is available: (1) name and position of reporting person; (2) name, address, and age of abused or neglected person; (3) address of the person or persons having custody of the abused or neglected person; (4) the nature and extent of the abuse or neglect, or the conditions and circumstances which would reasonably result in such abuse or neglect; and (5) any other information that may be useful in establishing the identity of the persons involved and cause of the abuse or neglect.

Legal Immunity. Nebraska statutes give legal immunity from any civil or criminal liability to any person who makes a good faith report of child abuse or neglect or participates in a judicial proceeding resulting from such a report.

Adopted on: _____
Revised on: _____
Reviewed on: _____

4056
Resignation of Certificated Staff

Certificated staff members who know they will not be returning to employment at the school district for the following school year are encouraged to submit their resignations as early as possible, to enable the board to find suitable replacements.

Staff members who submit their resignations to the board of education by April 15th will be released from the next school year's contract so long as the board is able to obtain the services of a suitable replacement. Staff members who refuse to fulfill their contractual obligations will be reported to the Professional Practices Committee of the Nebraska Department of Education.

Adopted on: _____
Revised on: _____
Reviewed on: _____

4057 Superintendent Evaluation

The board shall observe and evaluate the superintendent based upon actual classroom observations for an entire instructional period at least twice during his first year of employment and at least once each year thereafter. Additional evaluations may be conducted at the discretion of the board. For the purposes of this policy, "actual classroom observation" shall mean observing the superintendent performing activities that are typical of his or her position. An "entire instructional period" for administrators cannot be defined in terms of an instructional period and shall be satisfied by the actual observation of some aspect of the superintendent's work during the semester for no less than 40 minutes.

Purpose. The purposes of the formal job evaluation are:

1. To provide a means of rational, structured communication between the board and superintendent to create a more constructive and effective working relationship.
2. To provide a basis for commending, rewarding and reinforcing good work, as well as identifying areas where the superintendent needs to improve.
3. To clarify the superintendent's role and inform the superintendent of the board's expectations.

Dates. Unless otherwise provided for in the superintendent's employment contract, the first year evaluations should take place (1) at or prior to the October board meeting, and (2) at or prior to the January board meeting. Annual evaluations shall take place at a board meeting held during the month before the date in the superintendent's employment contract by which the board must notify the superintendent of its intention to consider the nonrenewal or amendment of the contract. In the absence of such a contract provision, the annual evaluation should take place at or prior to the March board meeting. The Superintendent shall remind the Board members in writing at least 45 days before the date of each upcoming evaluation and shall make his evaluation an agenda item for the board meeting.

Evaluation Document. The superintendent shall submit a recommended evaluation document to the board. The board shall meet and discuss the proposed document with the superintendent. The board may amend and adopt the proposed evaluation document. The board may amend the document or adopt a new document without amending this policy. The superintendent shall submit the evaluation document to the Nebraska Department of Education.

Evaluation Procedures. Each board member shall have the opportunity to complete a draft evaluation document. The board president shall compile the individual draft evaluations into a single and final evaluation, provide a copy to the superintendent, and discuss it with him or her. The superintendent's evaluation may be conducted in closed session if it is necessary to prevent needless injury to the superintendent's reputation and if he or she has not requested it be done in open session.

Deficiencies. If deficiencies are noted in the superintendent's work performance, the board shall provide the superintendent at the time of the observation with a list of deficiencies and a list of suggestions for improvement and assistance in overcoming the deficiencies. The board shall also provide the superintendent with follow-up evaluations and assistance when deficiencies remain, a timeline for improvement, and sufficient time to improve. In the alternative, the board may rely upon the superintendent's education, training, and expertise and require him or her to submit a "list of suggestions for improvement" or plan of improvement for the board's consideration.

Personnel File. The evaluation shall be signed by the board president (or other member of the board) and the superintendent. The superintendent shall place a copy of the evaluation in his or her personnel file. The superintendent may provide a written response to the evaluation to the board. A copy of the response shall also be placed in the superintendent's personnel file. The board may meet with the superintendent to discuss the written response.

Policy Limitation. The evaluation procedures are included in this policy as a result of the board's statutory obligation to evaluate the superintendent and do not give the superintendent any rights not provided by statute. The board's failure to comply with any procedures provided in this policy but not required by law shall not prohibit the board from taking any action regarding the superintendent's employment, up to and including the nonrenewal, amendment, or cancellation of the employment contract.

4058

Confidentiality in Counseling and Guidance

The school district provides students with a certificated school guidance counselor. Information that students provide to counselors is confidential but not legally privileged. The counselor will attempt to respect the privacy of student disclosures, but will share all relevant information with other education professionals as appropriate or as directed. The counselor will also contact parents and law enforcement officials as appropriate.

Records of the counseling relationship, including interview notes, test data, correspondence, tape recordings and other documents, are to be considered professional information for use in counseling, not part of the student's education record.

When a counselor is in doubt about what information to release, he or she should discuss the matter with the building principal or with the superintendent.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4059
Suicide Prevention Training

The following employees are required to complete at least one hour of suicide awareness and prevention training every year:

- school nurses
- teachers
- counselors
- school psychologists
- administrators
- school social workers

These employees must complete the online training provided by the Nebraska Department of Education no later than October 31 of each school year or within 30 days of their initial employment. Failure to complete this training shall constitute just cause for the termination or nonrenewal of an employee's contract.

Adopted on: _____
Revised on: _____
Reviewed on: _____

4060 School Vehicle Use

Pupil Transportation Vehicles. The transportation of students in a pupil transportation vehicle is governed by the rules of the Nebraska Department of Education and the district's safe pupil transportation plan or safety and security plan. See Title 92, Nebraska Administrative Code, Chapter 91 – Regulations Governing Driver Qualifications and Operational Procedures for Pupil Transportation Vehicles ("Rule 91") Title 92, Nebraska Administrative Code, Chapter 92 – Regulations Governing the Minimum Equipment Standards and Safety Inspection Criteria for Pupil Transportation Vehicles ("Rule 92"), available on NDE's website (www.education.ne.gov). A pupil transportation vehicle is any vehicle utilized to carry school children as sponsored and approved by the school board and that conforms to the Nebraska Department of Education definitions of pupil transportation vehicles listed as School Bus, Activity Bus, Small Vehicle, or Coach Bus.

School Vehicles Other Than Those Transporting Students. School district employees, board members, and other elected or appointed school district officials (collectively "school personnel") who are not transporting children are authorized to use a school district vehicle to travel to a designated location or to their home when the primary purpose of the travel serves a school district purpose. School district vehicles may not be used for personal purposes unless the vehicle, or the use of it, is provided to an employee as a condition of an employment contract or it is leased to school personnel as allowed by law. School personnel must operate school vehicles in accordance with all applicable federal, state, and local laws.

Driver Qualifications. School personnel who wish to use a vehicle owned or leased by the school district and who are not transporting students must:

- Possess and provide a copy of a valid Motor Vehicle operator's license.
- Be able to read and comprehend driving regulations and written test questions.
- Obtain and provide a copy of his or her current driving record from the department of motor vehicles at least one time per school year to the superintendent or his or her designee.
- Be at least 19 years of age.

School personnel must notify the superintendent or his or her designee about any change in their driving status or eligibility.

School personnel who have been convicted of any of the following or who meet any of the following conditions will not be allowed to drive a school district vehicle:

- If the citation or conviction occurred at any time—Motor vehicle homicide or driving under the influence – 3rd or subsequent offense;
- If the citation or conviction occurred within the last 3 years - Driving under the influence of drugs or alcohol, failure to render aid in accident you are involved in, speeding 15 miles per hour or more above the posted speed limit, reckless driving (willful or otherwise), careless driving, leaving the scene of an accident, failure to yield to a pedestrian with bodily injury to the pedestrian, or negligent driving; or
- Have accumulated 4 points or more under an operator's license point system within the last 2 years.

The superintendent or his or her designee has the discretion to prohibit school personnel from driving a school vehicle for a citation or arrest for the above offenses or any other offense or reason. The superintendent or his or her designee will make the final determination about the use of school district vehicles.

Electronic Communication While Driving. Unless the superintendent or a principal grants an exception to allow verbal communication on an as needed basis for specific district-related work based upon an employee's duties and responsibilities, school personnel shall not use any electronic communication device to read a written communication, manually type a written communication, send a written communication, verbally communicate with others, or otherwise communicate with others while operating a school vehicle. This prohibition includes but is not limited to answering or making telephone calls, engaging in telephone conversations, and reading or responding to e-mails, instant messages, text messages or other visual media.

Tobacco, Alcohol, and Controlled Substances. The use of any tobacco product, including the use of vapor products, alternative nicotine products, or any other such look-alike product, is not permitted in a school vehicle at any time. The use or possession of any alcohol or controlled substance (unless legally prescribed to school personnel by a physician) is not permitted in a school vehicle at any time. All drivers shall follow and be subject to Drug Free Workplace Policy and Drug Policy Regarding Drivers Policy.

Traffic Accidents, Infractions, Violations, or Citations. School personnel who receive a citation or warning citation from a law enforcement officer or are involved in an accident while operating a school vehicle must report the citation to the superintendent or his or her designee as soon as practicable, but no later than 24 hours of receipt. The superintendent must report his or her accidents, infractions, violations, or citations to the board president.

Adopted on: _____
Revised on: _____
Reviewed on: _____

4061

Workplace or Non-Workplace Injuries or Illness and Return to Work

Reporting Workplace Injuries. Staff members who are injured while performing duties or who witness workplace injuries must report them to the superintendent or superintendent's designee as soon as possible after being injured or witnessing an injury. Staff members must prepare written statements regarding the injuries they sustained or witnessed when they are asked to do so by the school district. Failure to report a workplace injury as a witness will constitute insubordination and neglect of duty and may result in adverse employment action up to and including termination or cancellation of employment. Failure to report workplace injuries may also result in delayed or forfeited benefits to which an employee may otherwise be entitled.

Returning to Work after Workplace Injuries or Non-Workplace Injuries or Illness. Staff members whose injuries or illness prevent them from completing any or all of their duties, whether or not incurred at work, may be permitted to continue working or may be offered modified duty positions as required by law or as determined appropriate by the superintendent. This policy does not guarantee a limited or modified assignment during the recovery period unless it is otherwise required by law. The employee may be required to provide a return to work certification or report from their treating physician which delineates any restrictions, modifications, or accommodations needed to allow the employee to perform the essential functions of their position.

Termination After Workplace Injuries or Illness. Unless otherwise covered in an individual employment contract, employees may be terminated after suffering a workplace injury or illness when the district has a legitimate, nondiscriminatory reason for doing so. Such reasons include but are not limited to:

- Necessity to fill the position to maintain continuous services as required by law or district policy or standards;
- Performance deficiencies of the employee unrelated to the injury or illness;
- Unavailability of substitute or replacement employees;
- When the absence will negatively impact students' educational experience or opportunities; or
- Any other reason not otherwise prohibited by law.

The district may make such employment determinations regardless of whether the employee has returned to work and regardless of whether a medical professional has certified that the employee has reached maximum medical

improvement. In the event the injury or illness lasts beyond the amount of leave time provided by the district and by the Family Medical Leave Act, which is generally no greater than 12 weeks, the employee may be terminated even if the employee remains eligible for Workers' Compensation under state law or short or long-term disability under a policy available through the district. In no event will an employee be terminated as retaliation for filing a Workers' Compensation claim.

Termination After Non-Workplace Injuries. Unless otherwise covered in an individual employment contract or prohibited by law, employees who are unable to perform any of the essential functions of their positions with reasonable accommodation(s) due to injury or illness occurring outside of the workplace may be terminated. The employee's position or a similar position will be held open only as required by law, such as the Family Medical Leave Act.

Adopted on: _____
Revised on: _____
Reviewed on: _____

4062 Locker Room Supervision

Staff members, coaches, sponsors, and students must comply with the requirements of this policy while using locker rooms at the school district or at other locations.

Staff members, coaches, and sponsors must appropriately supervise students in locker rooms and other locations where students dress, change, or engage in similar activities. This supervision must occur at all times during curricular and extracurricular activities and includes, but is not limited to, the following:

- Entering and walking through the entire locker room at regular and irregular intervals to provide direct supervision and to assess student behavior.
- Maintaining an orderly locker room free from "horseplay" and other prohibited conduct.
- Maintaining a visual presence.
- Adequately addressing any misbehaviors.
- Escorting students to and from the locker room and the activity or instructional area.
- Unlocking the locker room so that students may enter, and locking the locker room after all students have exited the locker room.
- Searching the locker room to determine that all students have exited the locker room before locking it.
- Ensuring that the locker room remains locked during any activity.

If a student is found missing during an activity, the staff member, coach, or sponsor or adult designee shall check the locker room for the missing student.

The locker room must be locked at all times when unsupervised.

Only students whose team or activity is currently playing or are in-season or who are involved in a school-sponsored activity that requires or allows presence in the locker room are allowed access to the locker room before or after the regular school day.

Students are not allowed to enter or reenter the locker room without appropriate supervision.

If the staff member, coach, or sponsor is the opposite sex of the students, he or she may designate another adult of the same sex as the students to provide the required locker room supervision. This delegation does not remove ultimate responsibility from the staff member, coach, or sponsor who is subject to the obligations under this policy to ensure that such obligations are

met. By allowing their students to participate in an activity with a cross-gender coach, parents/guardians consent to the entry of the staff member or his or her designee into the locker room at any time as necessary to maintain student safety and order.

Staff members, coaches, and sponsors must remain with students until they are picked up by the parent, guardian, or other authorized person or the student leaves in his or her own transportation. Students must never be left unattended after a game, practice, or other school-sponsored activity. In other words, the staff member, coach, or sponsor should be the first one to arrive at the activity and the last one to leave.

Cell phones and other devices with visual or auditory recording capability may not be used in the locker room at any time or for any reason.

Under no circumstance may a staff member, coach, or sponsor delegate any responsibility under this policy to a student or other minor.

School administrators or their designees may make random checks to assess policy compliance.

Adopted on: _____

Reviewed on: _____

Amended on: _____

Implementation Schedule

Research	Gathering information.	Operational	Functional implementation.
Begin	Early stages of implementation.	Highly Functional	Fully implemented.

Strategy 1: We will foster the social and emotional well-being of our staff and students.

Specific Result	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
1.1 : Collaborate with the community to support the social and emotional well-being of students.			Research	Begin	Operational
1.2 : Create an environment that provides a social and emotional empowering culture for staff well-being.	Research	Begin	Operational	Operational	Highly Functional
1.3 : Integrate and maintain systems to support the implementation of social and emotional programs with school-wide fidelity.		Research	Begin	Operational	Highly Functional

Strategy 2: We will expand educational opportunities to allow students to maximize their potential.

Specific Result	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
2.1 : Communicate the extended opportunities Gothenburg Public Schools provides.	Begin	Operational	Operational	Operational	Highly Functional
2.2 : Offer multiple pathways to obtain college credit.	Research	Begin	Operational	Operational	Highly Functional
2.3 : Increase exposure for elementary students to various college and career opportunities.			Research	Begin	Operational

Strategy 3: We will collaborate with all stakeholders to maximize student growth.

Specific Result	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
3.1 : Collaborate to revitalize the volunteer-based school foundation to provide financial support in order to increase student opportunities.		Research	Begin	Operational	Operational
3.2 : Expand student opportunities (K-12) through collaboration with stakeholders to provide relevant learning experiences.				Research	Begin
3.3 : Implement innovative and effective communication practices.	Research	Begin	Operational	Operational	Highly Functional