

RAYMOND CENTRAL PUBLIC SCHOOLS - DISTRICT #55-0161
BOARD OF EDUCATION REGULAR MEETING, WEDNESDAY, DECEMBER 14, 2022
- 6:00 PM
RAYMOND CENTRAL JR-SR HIGH SCHOOL - MUSTANG ROOM
1800 WEST AGNEW ROAD
RAYMOND, NE 68428-9783

AGENDA

1. Call to Order and Pledge of Allegiance
2. Motion to Excuse Board Member's Absence
3. Open Meeting Law
4. Consent Agenda
 - 4.1. Regular Minutes of November 16, 2022
 - 4.2. Financial Statement/Report
 - 4.3. Monthly Bills
5. Correspondence/Recognition
 - 5.1. Recognition
 - 5.2. Correspondence from Village of Ceresco
6. Public Forum
7. Reports
 - 7.1. Administrative Reports
 - 7.2. Student Board Member
 - 7.3. Superintendent's Report
 - 7.3.1. NASB Monthly Update
 - 7.3.2. Update on Superintendent Goals
 - Goal 1: Develop a visible presence within the schools, the school community, and the state.
 - Goal 2: Foster a learning environment in which every student has the maximum opportunity to achieve academic excellence.
 - Goal 3: Continue the development of a 10 year facilities strategic plan for

implementation that addresses maintenance and improvements for existing building assets and new construction.

Gola 4: Continue the development of safety and security practices for Raymond Central Public Schools.

7.3.3. Safety Report

7.3.4. Calendar Clarification

7.3.5. Preschool Curriculum

7.3.6. Absenteeism Due to Cold and Flu

7.3.7. Report on New Member Workshop

7.3.8. Important Upcoming Dates:

7.4. Facilities Report

7.5. Review of Technology Plan

7.6. Board Committee Reports

7.6.1. Committee on American Civics (Breitkreutz-chair, Burklund, Matulka)

7.6.2. Transportation Committee (Breitkreutz-chair, Lange, Matulka)

7.6.3. Finance Committee (Blanchard-chair, Breitkreutz, Burklund)

7.6.4. Facilities Committee (Blanchard-chair, Burklund, Matulka)

7.6.5. Negotiations Committee (Blanchard-chair, Gould, Lange)

7.6.6. Curriculum Committee (Gould-chair, Burklund, Lange)

7.6.7. Policy Committee (Gould-chair, Lange, Matulka)

7.7. Review Public Forum Presentation(s) - Consider, discuss, and take all necessary action

8. Old Business

9. New Business

9.1. Discuss, Consider and Take Necessary Action to Approve Substitute(s)

9.2. Discuss, Consider and Take Necessary Action to Approve Student Teacher(s)

9.3. Discuss, Consider and Take Necessary Action to approve the support staff salary schedule for 2023-24.

9.4. Discuss, Consider and Take Necessary Action to approve the Annual Audit as presented

10. Approval of Next Regular Board Meeting

11. Adjournment

Raymond Central Public Schools Board of Education Regular Meeting

Wednesday, November 16, 2022 at 6:00 PM Central
Raymond Central Jr-Sr High School - Mustang Room
1800 West Agnew Road
Raymond, NE 68428-9783

Present: Matt Blanchard, Brad Breitreutz, Cathy Burklund, Dr. Harriet Gould, Bill Lange, Derek Matulka. Also attending were: Lynn Johnson, Superintendent; Scott Shepard, Jr-Sr High School Principal; Tony Kobza, Asst Principal/Activities Director; Steve Rose, Elementary Principal; Deb Kruse, Asst Elementary Principal; and Amanda Coufal, SpEd Director.

Call to Order and Pledge of Allegiance

President Gould called the regular meeting to order at 6:00 PM and the Pledge of Allegiance was said.

Motion to Excuse Board Member's Absence

All members were present.

Open Meeting Law

The audience was reminded that Open Meeting Laws would be followed.

Consent Agenda

Motion by Breitreutz, second by Lange to approve the consent agenda as presented including the October 12, 2022 regular meeting minutes; October financial statement; and monthly bills. RCV 6-0. Motion carried.

Regular Minutes of October 12, 2022

Financial Statement/Report

Monthly Bills

Correspondence/Recognition

A huge thank you to Scott Shepard, for being the creator and organizer and all of the staff, students and patrons who helped to make the Veterans Day Program a huge success. There was assistance from the office staff, the custodial staff, the Culinary Class, the choir and band, the Blue Crew, all of the teachers and all of the students. We had approximately 63 Veterans attend the program. The students were so well behaved and they contributed in so many ways to make the day extra special.

Congratulations to Lori Morgan who applied for and received the ESUCC GEER Robotics Grant which will realize 12 Cue Robots for the STEM classroom.

Congratulations to resource officer Brian Piitz who has completed his ALICE training and will now be able to provide our staff active shooter defense training.

Public Forum

Tammy Sharping addressed the Board during Public Forum with concerns about the facility planning, unanswered questions and responsibilities to the taxpayers of the district.

Reports

Update from BVH on facility master plans

BVH architect, Cleve Reeves, reviewed slides presented at the October 17 Patron Committee Meeting. The Board has identified that more time for further study, feedback and discussion is necessary which means putting the Master Planning timeline on hold. BVH will work with Hausmann Construction to refine cost estimates. We plan to drill 3-4 test holes in an effort to answer questions about how much water would be available at a central site.

Administrative Reports

Submitted by Scott Shepard, Jr-Sr High School Principal

Student Engagement - This month during our late start, we took our staff through the Naviance Career Finder module. It is the same module we have all students go through along with the other programs in Naviance that will hopefully help them as they consider future careers and opportunities. Tasha continues to do a great job leading this initiative as staff will be expected to engage students in career conversations. Tony then led the staff through a curriculum mapping activity that will bring consistency to all classes by the end of the year. Lastly, we talked about questioning and engagement. Tony and I are looking for student engagement as we are completing observations.

Community Engagement - The Veterans Day Program was a success! It was awesome to have all K-12 students attend. We posted artwork from our elementary students and they all did the pledge and sang a song for the Vets. We had over 60 veterans in attendance for the program in which Dave Heineman did a great job educating our students and honoring the Vets. Our band and choirs sounded great! We used the new video boards for a special message from one of our graduates serving overseas. Thanks for your support of the program. We hope to grow it even larger next year!

Data - Our 6th-8th graders completed their fall NSCAS testing and will be tested again in the spring. 9th and 10th graders took the MAP test. This is an opportunity for us to see where our students are currently and then measure growth in the spring. I will report out data in future reports.

Events - The Winter Season fired up last week with our first jr. high boys basketball game. High School practices start this week and the One-Act play will perform this Friday on our stage at 7:30 pm.

Go Stangs!

Submitted by Tony Kobza, Asst Jr-Sr High School Principal/Athletic Director

Athletic Fall Season - Fall Seasons have wrapped up. We had a softball player, Cam Simmons, receive All-Conference Honorable Mention. Volleyball had a 2nd team All-Conference player in Quincy Cotter and Honorable Mention for Taylor Oldfield. Football awards are still being finalized.

Activities - Our FFA students represented us well at FFA Nationals and we had a team qualify for the State Land Judging Competition held in Scottsbluff. Speech and Quiz Bowl have begun their competitions with varying levels of success. Our public One Act performance is Friday, November 18. We also held our first Band and Choir Concert with some amazing performances by our students.

Athletic Winter Season - The winter sport season started on Monday, November 14. Girls and boys basketball have begun as well as wrestling. This year is our first year that we will be offering girls wrestling. We are looking forward to growing that program! Our Jr-High boys have begun their basketball season and our high School basketball and wrestling teams will begin playing games the week of November 28th.

Concussion Protocol - This week we will be establishing baseline testing for our winter athletes through our new Sway App. I believe we will benefit greatly from having a baseline test to help us better evaluate students as they recover from possible concussions.

Drug Testing - We are continuing to randomly test students every other week. So far, each test has been a negative result, which we are happy to see. More students have been added to our pool as we enter the winter seasons.

The **LED ScoreVision** scoreboards have been installed and look AMAZING! We were able to host

our first public event for Veterans Day. On the boards we were able to have the American Flag waving throughout the program. We also showed a video of a graduate of Raymond Central who is serving overseas. We look forward to expanding on the functionality of the boards. A huge thank you to the families that donated and the businesses that have purchased advertising space on the boards to fully fund the cost.

Submitted by Steve Rose, Elementary Principal and Deb Kruse, Assistant Elementary Principal

- Targeted Professional Development - This is structured to attend to increasing our capacity of reaching our Campus Improvement Goal of 80% Reading Proficiency.
 - **Continued...** Steve and Deb are conducting multiple walkthroughs weekly in teacher classrooms to determine district and individual teacher needs. Through those walkthroughs we have identified a need for staff instruction on the following:
 - **Continued...** Staff Meetings every 3 weeks to discuss
 - 10 Big Ideas / Checks for Understanding with 100% active participation
 - Based on Explicit Instruction: Anita L. Archer
 - PD #3 and PD #4
 - #3 was delivered around [Big Idea #2](#) and Big Idea #9. These 2 ideas are centered around making sure that responses are used to check for understanding of an objective and that they are replanned and connected to the purpose for learning.
 - #4 was delivered to tie everything that we've been doing back to our School Improvement Goal and give teachers the opportunity to share via "carousel" what they have learned so far and how the application of our PD has impacted instruction in their classrooms. We also used this opportunity to share some data that amplifies the needs that we have laid out for our professional development this year. We also shared our data related to our goal of increasing 100% Active Participation to show the shift that we have seen in our walkthroughs.
- [Science of Reading](#)
 - **Continued...** During these last sessions we are starting to develop the understanding of what we need to implement to bolster instruction in the areas of Word Recognition that will lead to the advancement of Reading Comprehension. We are in the process of evaluating materials that will be used to replace the outdated and non-instructionally sound Wonders Reading Program that we have used for the last several years.
 - Caryn Zietlow from the ESU is aiding in the evaluation and selection of these materials with her knowledge of what we need and what other schools in this process have already chosen. We hope to have the curricular materials decided on by the first of the year.
 - We have received copies of three different sets of reading materials. The staff will be working on evaluating these materials in relation to information that we have been learning during our inservices with ESU2. These are the three:
 - Amplify [CKLA](#)
 - [EL](#)
 - [Wit & Wisdom / Geodes](#)
 - Monica Blank with Caryn Zietlow are working on developing the grouping and evaluation process that we will start during our late start on December 7.
- School News
 - Lori Morgan applied and was approved for the ESUCC GEER Robotics Grant and will be receiving 12 [Cue Robots](#) to enhance her STEM / Computer instruction at the Elementary Level.

- Lori also has created and submitted a grant application for the Region II Classroom Grant which will award her materials to use in the STEM Classroom if awarded up to \$400 worth of supplies.
- Steve attended the Project Lead the Way (PLTW) Summit in Orlando from 10/27-10/30. The summit provided information about the next phase of the EIR Grant that we might be implementing at Raymond Central. We went to learn about the program as well as discuss and network with other schools that are similar to us about how this might be implemented effectively in our current setting. There was a lot of great information received but also more questions that will need to be answered from our Grant managers at the ESU before we move forward with this process.

Submitted by Amanda Coufal, Director of Special Education

504's on SRS: The SRS Advisory board approved the launch of changes to SRS, including the 504 roll out, on November 1. This information was shared with our district's 504 coordinators. This feature will allow all 504 plans to be housed in one place just like our IEP records and can be transferred from one school to the next if they are an SRS school. Our 504 coordinators have begun the process to transfer 504 plans into the SRS system but this will take some time. This will be a beneficial tool for our district.

Special Education Law Conference: Caitlin Roussan and myself attended the Tri-State Regional Special Education Law Conference in Omaha on November 3-4. We will be sharing what we learned with the special education staff. Some of the topics that we attended were:

- What's Been Happening in Special Education Law
- Lessons from Recent State Complaints & Due Process Hearing Decisions
- Writing a Legally Defensible Transition-Focused IEP
- Child Find, Rewind: The Ways You're Behind
- Least Restrictive Environment: Using Data and Legal Requirements to Drive Improvement
- Setting Ambitious, Gap-Closing, IEP Goals
- The Requirement to Conduct FBAs and to Develop and Implement BIPs
- Meaningful Parent Participation
- Discipline Dilemmas
- FAPE: Where are We in 2022

Paraeducator Conference: Matt Smith, Kristen Lovell, Ashley Matulka, and myself attend the 33rd Annual Nebraska Paraeducator Conference in Kearney on November 8. This is a great opportunity for our paraeducators to be recognized, appreciated, and gain valuable knowledge that they can take back to their respective schools. This is always a great opportunity for our paraeducators. Some of the topics that we attended were:

- Paras Make It Possible
- Be Informed, Confident, and Empowered
- Augmentative & Alternative Communication Assistive Technology Paraeducator Bootcamp
- Beyond the Flashcards: How Children Learn to Read
- Behavior is Communication
- Para (Legal) Update: What Every Paraeducator Should Know About the Law
- Building Relationships for Meaningful Learning National School Psychology Week:

The week of November 7-11, we celebrated our awesome School Psychologist. Caitlin Roussan is a vital member of our district. Not only does she bring expertise in the area of school psychology, but she is always looking for ways to improve our school district. She leads our SPS elementary school team meetings, is the 504 coordinator in our elementary schools, and runs our SAT meetings. She also works 1:1 with many students to help them process their emotions. She does a great job explaining testing results to parents, and provides strategies for teachers to try in their classrooms. Raymond Central School District is lucky to have Caitlin as our school psychologist.

Student Board Member

Submitted by Madison Parham, Student Body President

There have been a few eventful things that occurred over the past month. This past Friday, we celebrated Veterans Day with a very honorable and memorable Veterans Day Program here at the high school. In past years, student involvement within the Veterans Day program was very minimal. This year though, students had the opportunity to have a high amount of involvement within the program. To add to that, the entire student body as a whole was very engaged and attentive throughout the full duration of the program. A portion of the National Honor Society and Student Council members spent part of their afternoon at both elementaries assisting with Grandparents Day that Friday as well. I was one of the students who participated in this and I really enjoyed it because I was able to interact with kids whose grandparents didn't attend and engage in activities with them.

The Student Council has just put two fundraisers in action. The Decal Fundraiser just began this week, which will end on November 22. There is also a Toy Drive beginning to give toys to families in need so that children can have presents for Christmas. The Salvation Army, which oversees the drive also stated that they are in dire need of children's hats and gloves, which can also be brought in with toy donations. All donations can be brought here to the high school up until December 15. On top of that, the Student Council has also established a new set of rules in regards to our attendance policy and action that would be taken following getting in trouble in class, suspensions, trouble with the law, etc. The Student Council is also looking into new ways to create more student involvement within the school by trying to collect ideas and collaborate with other students.

Superintendent's Report

Status on Used Bus - We have a couple of vendors looking for a low-mileage used bus on our behalf. With the electric bus grant in hand, we can afford to delay the acquisition and more of the desired features in a used bus.

Demographic Information on Student Residences - On the school website under the link for 'Facility Master Planning' there are two maps of the district. One map captures K-5 resident student locations and the other map captures K-12 resident student locations.

NASB Monthly Update

Update on Superintendent Goals

Goal 1: Develop a visible presence within the schools, the school community, and the state.

Goal 2: Foster a learning environment in which every student has the maximum opportunity to achieve academic excellence.

Goal 3: Continue the development of a 10 year facilities strategic plan for implementation that addresses maintenance and improvements for existing building assets and new construction.

Goal 4: Continue the development of safety and security practices for Raymond Central Public Schools.

Safety Report

Toby Tortilla did a work safety audit at Valparaiso and Ceresco schools. He identified recommended action items and he also identified less timely items to add to our list to consider. He identified broken concrete on the south side of Ceresco elementary as being a trip hazard. Jared has contacted a contractor for these repairs. Also identified was creating a barrier to minimize the gravel that gets out of the playground area and onto sidewalks at Ceresco.

Jaxn Kobza is working with a couple of different vendors to get ideas and preliminary quotes on the cost of adding remote door access to our campuses.

Important Upcoming Dates:

Facilities Report

Review of Technology Plan

Submitted by Jaxn Kobza, Technology Director
Infrastructure

- Working on getting an idea of what we have in our network and creating a solid inventory of what we have.

Technology Projects

- Working on Building a 7 year plan for all technology rotations and system implementations.
- Getting the new website migrated and ready to go. Should be ready to be operational mid January.

Concerns

- Working on securing our network and meeting the requirements for cyber insurance.
- Still waiting for our servers to be built to start that project.

Board Committee Reports

Committee on American Civics (Breitkreutz-chair, Burklund, Matulka)

Transportation Committee (Breitkreutz-chair, Lange, Matulka)

Finance Committee (Blanchard-chair, Breitkreutz, Burklund)

Facilities Committee (Blanchard-chair, Burklund, Matulka)

Negotiations Committee (Blanchard-chair, Gould, Lange)

Curriculum Committee (Gould-chair, Burklund, Lange)

Policy Committee (Gould-chair, Lange, Matulka)

Review Public Forum Presentation(s) - Consider, discuss, and take all necessary action

Old Business

New Business

Discuss, Consider and Take Necessary Action to Approve an early graduation request

Item tabled at this time.

Discuss, Consider and Take Necessary Action to Approve staff hires

Motion by Matulka, second by Burklund to approve the hire of Jessica Knopp as HS SpEd Paraeducator. RCV 6-0. Motion carried.

Discuss, Consider and Take Necessary Action to Approve Staff Resignations

Motion by Burklund, second by Breitreutz to approve staff resignations of Miranda Basel, HS SpEd Paraeducator and Ronda Masek, HS SpEd Paraeducator. RCV 6-0. Motion carried.

Discuss, Consider and Take Necessary Action to Approve Substitute(s)

Motion by Matulka, second by Lange to approve Breanna Chase, Erin Schwager and Ali Shull as substitute teachers. RCV 6-0. Motion carried.

Discuss, Consider and Take Necessary Action to approve student teachers

Motion by Burklund, second by Lange to approve student teachers: Breanna Chase will be working with Rebecca Parks in Family and Consumer Science; Peyton Dubbert will be working with Celia Newman and Greg Wilmes in Mathematics; and Erin Schwager will be working with Jill Huck and Jenna Winfrey in English. RCV 6-0. Motion carried.

Discuss, Consider and Take Necessary Action to approve the purchase of a 2024 electric bus funded through a grant rebate

Raymond Central was chosen as a recipient of \$395,000.00 for the EPA 2022 Clean School Bus Grant. Motion by Matulka, second by Breitreutz to approve the purchase of a 2024 Thomas Electric Bus using grant funds. RCV 6-0. Motion carried.

Discuss, Consider and Take Necessary action to approve snow removal bids

Motion by Lange, second by Breitreutz to approve snow removal bids from Proven Property Maintenance LLC at Ceresco Elementary for \$270.00 per event; and from Haxton Excavating and Grading LLC at Valparaiso Elementary for \$350.00 per event. RCV 5-Yes, 1-No (Matulka). Motion carried.

Discuss, Consider and Take Necessary Action to approve the superintendent's evaluation

Motion by Lange, second by Matulka to approve the Superintendent's evaluation as presented. RCV 6-0. Motion carried.

Approval of Next Regular Board Meeting

Motion by Blanchard, second by Burklund to approve the next Regular Board Meeting on Wednesday, December 14, 2022. RCV 6-0. Motion carried.

Adjournment

Motion by Matulka, second by Breitreutz to adjourn the meeting at 7:30 PM. RCV 6-0. Motion carried.

**RAYMOND CENTRAL PUBLIC SCHOOLS
FINANCIAL REPORT TO THE BOARD OF EDUCATION
POOLED CASH - BANK RECONCILIATION**

November 30, 2022

	11/1/2022 11/30/2022	11/1/2021 11/30/2021
Bank Balance - Beginning of month	\$3,045,536.21	\$2,224,660.87
Deposits	\$263,782.46	\$228,139.51
Interest	\$2,400.19	\$193.48
Less Debits	<u>-\$843,931.33</u>	<u>-\$925,455.25</u>
Bank Balance - End of Month	\$2,467,787.53	\$1,527,538.61
Plus Outstanding Deposits	\$0.00	\$0.00
Less Outstanding Checks	<u>-\$128,351.75</u>	<u>-\$143,798.74</u>
Book Balance - End of month	<u>\$2,339,435.78</u>	<u>\$1,383,739.87</u>

**RAYMOND CENTRAL PUBLIC SCHOOL
FINANCIAL STATEMENT DECEMBER 1, 2022**

GENERAL FUND

Cash Balance - November 1, 2022		\$2,899,325.76
November Receipts		\$263,782.46
November Interest Earned		<u>\$2,400.19</u>
	Total	\$3,165,508.41
November Disbursements		<u>-\$826,072.63</u>
	Cash Balance - November 30, 2022	<u>\$2,339,435.78</u>

LUNCH FUND

Cash Balance - November 1, 2022		\$231,033.73
November Receipts		\$56,601.31
November Interest Earned		<u>\$46.12</u>
	Total	\$287,681.16
November Disbursements		<u>-\$55,395.76</u>
	Cash Balance - November 30, 2022	<u>\$232,285.40</u>

BUILDING/SINKING FUND

Cash Balance - November 1, 2022		\$2,313,233.14
November Receipts		\$7,170.78
November Interest Earned		<u>\$2,099.73</u>
	Total	\$2,322,503.65
November Disbursements		<u>-\$9,712.50</u>
	Cash Balance - November 30, 2022	\$2,312,791.15
Certificate of Deposit + Interest		<u>\$559,841.74</u>
	Combined Balance - November 30, 2022	<u>\$2,872,632.89</u>

HIGH SCHOOL BOND FUND

Cash Balance - November 1, 2022		\$916,094.22
November Receipts		\$13,134.58
November Interest Earned		<u>\$892.40</u>
	Total	\$930,121.20
November Disbursements		<u>\$0.00</u>
	Cash Balance - November 30, 2022	\$930,121.20

DEPRECIATION FUND

Cash Balance - November 1, 2022		\$1,304,119.17
November Receipts		\$0.00
November Interest Earned		<u>\$169.75</u>
	Total	\$1,304,288.92
November Disbursements		<u>-\$615,664.96</u>
	Cash Balance - November 30, 2022	\$688,623.96
Certificate of Deposit (new 11/22)		\$600,000.00
Certificate of Deposit + Interest		<u>\$629,360.96</u>
	Combined Balance - November 30, 2022	<u>\$1,317,984.92</u>

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

Cash Balance - November 1, 2022		\$10,512.44
November Receipts		\$0.00
November Interest Earned		<u>\$4.05</u>
	Total	\$10,516.49
November Disbursements		<u>\$0.00</u>
	Cash Balance - November 30, 2022	\$10,516.49

EMPLOYEE BENEFIT FUND - UNEMPLOYMENT

Cash Balance - November 1, 2022		\$135,100.63
November Receipts		\$0.00
November Interest Earned		<u>\$61.07</u>
	Total	\$135,161.70
November Disbursements		\$0.00
	Cash Balance - November 30, 2022	\$135,161.70
Certificate of Deposit + Interest		<u>\$16,140.35</u>
	Combined Balance - November 30, 2022	\$151,302.05

TAXES - 2022-2023

Requested Amount of Taxes	\$8,135,208.00	
Taxes Received	<u>\$1,243,080.43</u>	11/30/22: 15.28%
Balance	\$6,892,127.57	Received

**RAYMOND CENTRAL PUBLIC SCHOOLS
GENERAL FUND RECEIPTS AND DISBURSEMENTS - NOVEMBER 2022**

NOVEMBER 1, 2022 BOOK BALANCE		2,899,325.76
LANCASTER COUNTY TREASURER		
	TAXES	43,093.21
	MOTOR VEHICLE TAXES	34,879.33
	FINES & FEES	2,153.83
	PERSONAL PROPERTY TAX CREDIT	2,202.76
SAUNDERS COUNTY TREASURER		
	TAXES	34,507.42
	MOTOR VEHICLE TAXES	21,126.56
	FINES & FEES	1,787.74
SEWARD COUNTY TREASURER		
	MOTOR VEHICLE TAXES	958.63
	FINES & FEES	82.68
BUTLER COUNTY TREASURER		
	FINES & FEES	16.57
STATE OF NEBRASKA		
	STATE AID	96,348.00
	HIGH ABILITY LEARNERS	5,909.00
RCPS ACTIVITIES ACCT		
	OFFICIAL'S PAY ON 11/20/22 PAYROLL	60.00
TUITION COLLECTED		
	PRE K TUITION	1,283.89
NON REVENUE RECEIPTS		
	REFUND- WINDSTREAM Closed Fax Accts	39.45
JONES BANK		
	GENERAL FUND INTEREST - NOV	2,400.19
RCPS HOT LUNCH FUND		
	NOVEMBER EXPENSES	19,333.39
	TOTAL NOVEMBER RECEIPT	266,182.65
	TOTAL RECEIPTS	3,165,508.41
	NOVEMBER DISBURSEMENT	826,072.63
DECEMBER 1, 2022 BOOK BALANCE		2,339,435.78

NOVEMBER 2022	Percent of Year Completed		25.00%			
2022-2023 RECEIPTS		M-T-D	Y-T-D	Y-T-D	Y-T-D	Y-T-D
ACCOUNT	2022-2023 ANTICIPATED	RECEIVED 2022-2023	RECEIVED 2022-2023	RECEIVED 2021-2022	% Received 2022-2023	% Received 2021-2022
Property Taxes	\$8,135,208.00	\$77,600.63	\$1,241,459.30	\$1,272,965.97	15.26%	16.52%
Motor Vehicle Tax	\$450,000.00	\$56,964.52	\$147,342.70	\$130,081.35	32.74%	28.91%
Public Power Tax (5% Gross)	\$35,000.00	\$0.00	\$3,826.29	\$0.00	10.93%	0.00%
Carline Taxes	\$3,000.00	\$0.00	\$474.26	\$1,078.82	15.81%	35.96%
Other Tuition	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Interest	\$3,200.00	\$2,400.19	6,240.83	\$705.27	195.03%	7.05%
Local License Fees	\$2,000.00	\$0.00	\$0.00	\$600.00	0.00%	50.00%
Other Local Receipts(Pre-School)	\$12,000.00	\$1,283.89	\$3,956.91	\$5,123.89	32.97%	102.48%
Fines & License Fees	\$30,000.00	\$4,040.82	\$9,365.08	\$5,754.54	31.22%	14.39%
ESU Receipts	\$7,000.00	\$0.00	\$3,312.96	\$0.00	0.00%	0.00%
State Aid	\$963,483.00	\$96,348.00	289,044.00	\$281,733.00	30.00%	30.00%
Special Education	\$490,000.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Special Education Transportation	\$21,000.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Homestead Exemption	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Payments for High Ability Learners	\$6,000.00	\$5,909.00	\$5,909.00	\$6,041.00	98.48%	97.11%
Pro-Rate Motor Vehicles	\$18,000.00	\$0.00	\$2,474.40	\$2,662.42	13.75%	17.75%
State Apportionment	\$70,000.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Relief to Property Tax Payers	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Other State Receipts	\$23,000.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Personal Property Tax Credit	\$0.00	\$2,202.76	\$10,144.12	\$7,687.55	0.00%	100.00%
Title I Funds	\$27,000.00	\$0.00	\$0.00	\$41,010.00	0.00%	91.13%
Title II, Part A ESSA (NCLB)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Other Federal Receipts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
SPED IDEA Grant	\$123,000.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Private Grants	\$0.00	\$0.00	\$3,101.61	\$2,500.00	0.00%	13.89%
Carl Perkins	\$500.00	\$0.00	\$0.00	\$325.00	0.00%	8.13%
Other Non-Revenue Receipts	\$0.00	\$39.45	\$636.86	\$8,133.78	0.00%	100.00%
Ag Land Property Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
ESSER (COVID-19) Funds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Sale of Property	\$3,000.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
MIPS-Medicaid in Public Schools	\$9,400.00	\$0.00	\$3,587.62	\$0.00	0.00%	0.00%
Transfer from Other Fund/ Imprest	\$0.00	\$60.00	\$60.00	\$0.00	0.00%	0.00%
Insurance Adjustments	\$0.00	\$0.00	\$9,231.50	\$24,279.08	0.00%	100.00%
TOTAL	\$10,431,791.00	\$246,849.26	\$1,740,167.44	\$1,790,681.67	16.68%	17.95%
2021-2022 DISBUREMENTS		M-T-D	Y-T-D	Y-T-D	Y-T-D	Y-T-D
	2022-2023	DISBURSED	DISBURSED	DISBURSED	% Disbursed	% Disbursed
CATEGORY	BUDGET	2022-2023	2022-2023	2021-2022	2022-2023	2021-2022
Instructional Services	\$5,206,425.00	\$372,226.62	\$1,121,189.67	\$1,088,561.43	21.53%	23.46%
Special Education	\$1,996,647.00	\$124,701.70	\$405,765.45	\$366,450.37	20.32%	20.37%
Guidance	\$227,900.00	\$20,093.45	58,681.20	\$50,996.09	25.75%	25.57%
School Health Nurse	\$112,750.00	\$9,486.35	28,108.21	\$19,658.62	24.93%	21.26%
Safety & Security	\$52,151.00	\$574.33	\$910.49	\$26,010.16	1.75%	100.04%
Activities	\$95,020.00	\$11,384.09	\$31,543.04	\$28,328.91	33.20%	50.59%
Media, Audio Visual, Technology	\$710,125.00	\$41,009.19	\$130,254.73	\$220,879.13	18.34%	29.59%
General Administration	\$428,800.00	\$33,825.37	\$98,049.07	\$95,368.09	22.87%	21.27%
School Administration	\$762,100.00	\$51,538.73	\$160,151.77	\$173,239.02	21.01%	31.07%
Business	\$322,600.00	\$2,895.60	12,316.27	\$22,412.44	3.82%	32.28%
Operation of Plant	\$789,500.00	\$62,290.30	\$160,205.32	\$153,642.34	20.29%	23.84%
Maintenance of Plant	\$517,500.00	\$23,624.10	\$70,984.32	\$193,401.40	13.72%	35.25%
Pupil Transportation	\$536,549.00	\$43,438.04	\$80,128.22	\$58,989.98	14.93%	11.31%
Fed. Grants Includes Covid /ESSRS	\$129,975.00	\$9,756.10	\$30,143.85	\$80,780.20	23.19%	23.44%
Transfers	\$75,000.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
TOTAL	\$11,963,042.00	\$806,843.97	\$2,388,431.61	\$2,578,718.18	19.97%	22.38%
Cash Reserves in General Fund	\$1,939,135.00			\$0.00	0.00%	0.00%
TOTAL	\$13,902,177.00		\$2,388,431.61			

RAYMOND CENTRAL PUBLIC SCHOOLS**Student Activities Account Balances - November 2022**

<u>Activity Name</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Balance</u>
After School Club	2,387.13	0.00	0.00	2,387.13
Class of 2028 Field Trips V	326.00	0.00	0.00	326.00
Class of 2029 Field Trip Funds V	361.37	0.00	0.00	361.37
Class 2030 Field Trip Funds V	338.19	0.00	0.00	338.19
Class 2031 Field Trip Funds V	298.49	0.00	0.00	298.49
Class 2032 Field Trip Funds V	308.42	0.00	0.00	308.42
Class 2033 Field Trip Funds 2033	358.03	0.00	0.00	358.03
APEX	369.05	0.00	0.00	369.05
ART CLUB	270.48	0.00	0.00	270.48
Service Fees (Activity Acct)	1,375.26	120.23	35.01	1,460.48
Class 2022	498.33	0.00	0.00	498.33
Class 2023	370.99	0.00	0.00	370.99
Class 2024	(857.10)	0.00	0.00	(857.10)
Class 2025	91.78	0.00	0.00	91.78
Class of 2026	165.00	0.00	0.00	165.00
Class of 2027	2,028.49	339.49	0.00	2,367.98
Class 2028	2,342.84	339.49	0.00	2,682.33
Class 2029 Field Trip Funds C	241.23	0.00	0.00	241.23
Class 2030 Field Trip Funds C	348.12	0.00	0.00	348.12
Class 2031 Field Trip Funds C	487.82	0.00	0.00	487.82
Class 2032 Field Trip Funds C	328.27	0.00	0.00	328.27
Class 2033 Field Trip Funds C	318.34	0.00	0.00	318.34
Class of 2034 Ceresco	0.00	300.00	0.00	300.00
Athletics	210,461.17	2,100.44	5,562.77	206,998.84
Score Vision	54,332.12	14,450.00	52,955.49	15,826.63
Boys BB	1,916.86	1,575.00	0.00	3,491.86
Cross Country	1,721.56	0.00	0.00	1,721.56
Baseball	810.49	0.00	0.00	810.49
Football	7,447.74	0.00	141.31	7,306.43
Girls BB	1,738.66	0.00	0.00	1,738.66
Golf Activity	1,068.91	0.00	0.00	1,068.91
Softball	5,794.06	0.00	0.00	5,794.06
Track	1,351.20	0.00	0.00	1,351.20
VolleyBall	7,411.26	0.00	0.00	7,411.26
Weight Room	4,000.00	0.00	0.00	4,000.00
Wrestling	2,792.68	310.00	546.65	2,556.03
Spanish Club	1,324.82	20.00	0.00	1,344.82
Life Skills	2.41	0.00	0.00	2.41
Ceresco Book Fair	995.75	40.00	1,013.36	22.39
Ceresco Box Tops	414.49	0.00	0.00	414.49
Ceresco Field Trips	2,994.32	0.00	0.00	2,994.32
Ceresco Playground	1,462.75	0.00	0.00	1,462.75
Ceresco Pop	44.24	0.00	0.00	44.24
Elem Fines	526.05	0.00	0.00	526.05
Elem PE	2,167.50	0.00	0.00	2,167.50
Elem Pictures	3,070.62	0.00	0.00	3,070.62
Elem Prof Development	2,028.73	0.00	0.00	2,028.73
Elem Reading Promotion	488.06	0.00	0.00	488.06
Elem Student Council	483.85	0.00	0.00	483.85
JH Boys BB	15.31	0.00	0.00	15.31
JH Football	486.11	0.00	19.00	467.11
JH Girls BB	112.68	566.20	600.00	78.88
JH Student Council	1,276.64	16.00	258.36	1,034.28
JH Track	515.96	0.00	0.00	515.96

JH Volleyball	1,015.38	0.00	0.00	1,015.38
JH Speech	380.35	0.00	120.00	260.35
Computer	7,581.91	0.00	0.00	7,581.91
HS Pop	121.98	340.00	64.35	397.63
HS Caring Shelves	4,951.01	655.00	50.00	5,556.01
AP Funds	27,360.98	0.00	0.00	27,360.98
Fines	2,220.58	0.00	0.00	2,220.58
HAL	59.66	0.00	0.00	59.66
Hot Lunch	347.63	0.00	0.00	347.63
Pre-Kindergarten	5,274.47	156.30	0.00	5,430.77
PTO	(353.31)	0.00	0.00	(353.31)
Restitution	140.00	0.00	0.00	140.00
Staff Inservice	854.92	0.00	0.00	854.92
Testing	4,545.23	18.00	0.00	4,563.23
TFK - Ceresco	347.92	0.00	0.00	347.92
TFK - Valparaiso	2,127.82	0.00	0.00	2,127.82
Val Book Fair	10,216.74	0.00	676.56	9,540.18
Val Box Tops	3,315.33	0.00	0.00	3,315.33
Val Field Trips	6,022.24	0.00	0.00	6,022.24
Val In-Service	1,815.96	0.00	0.00	1,815.96
Val Movie Night	3,310.84	0.00	0.00	3,310.84
Val Office Book Fund	953.25	0.00	0.00	953.25
Culinary Snack Cart	1,209.47	0.00	0.00	1,209.47
Val Pop	1,105.00	0.00	0.00	1,105.00
College Access Grant	2,662.45	0.00	127.99	2,534.46
Annual	10,134.90	160.00	0.00	10,294.90
Band	548.96	0.00	0.00	548.96
Band Trip	10,669.76	0.00	0.00	10,669.76
Cheerleaders	9,228.90	0.00	92.47	9,136.43
Choir	14,194.03	0.00	70.96	14,123.07
DI	4,614.68	0.00	0.00	4,614.68
Drama Act	2,096.27	376.00	288.00	2,184.27
Drill Team	392.17	509.88	250.00	652.05
FBLA Act	4,402.27	646.00	439.00	4,609.27
FFA Act	17,647.08	30,482.00	3,644.98	44,484.10
'Stang Gang Student Section	15.98	0.00	0.00	15.98
JR Achievements	629.57	0.00	0.00	629.57
Kindness Acct	19,420.73	0.00	0.00	19,420.73
Library	2,632.66	0.00	0.00	2,632.66
Mock Trial	380.96	0.00	0.00	380.96
National Honor Society	768.25	0.00	0.00	768.25
Rain Garden	459.50	0.00	0.00	459.50
RC PACTS	(62.65)	0.00	0.00	(62.65)
SADD	61.17	0.00	0.00	61.17
Social Justice	194.12	0.00	0.00	194.12
Speech	14,962.17	210.00	4,926.50	10,245.67
Student Council	5,791.32	0.00	237.24	5,554.08
Tonettes	159.86	0.00	0.00	159.86
RC Foundation	(6.99)	0.00	0.00	(6.99)
Concessions	21,325.57	0.00	0.00	21,325.57
RC Concessions	7,451.93	1,475.25	6,758.76	2,168.42
Student Pop	478.67	0.00	0.00	478.67
Professional Development	21,627.86	0.00	525.28	21,102.58

RAYMOND CENTRAL PUBLIC SCHOOLS
Student Fees Account Balances -November 2022

<u>Activity Name</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Expenses</u>	<u>Balance</u>
Activity Pass	14,210.00	0.00	0.00	14,210.00
Service Fees (Student Fees)	145.06	10.66	10.40	145.32
Ag-Ed Labs	3,753.41	0.00	0.00	3,753.41
Art Class	41.47	0.00	29.96	11.51
Band Dry Cleaning	235.52	33.00	0.00	268.52
Band Repair/Rental	1,294.12	50.00	226.25	1,117.87
Choir Dry Cleaning	433.10	0.00	0.00	433.10
Chromebooks	15,790.55	483.00	0.00	16,273.55
Computer Science	387.96	0.00	0.00	387.96
Drama	391.64	0.00	0.00	391.64
FBLA	97.09	40.00	0.00	137.09
FFA	1,298.58	0.00	0.00	1,298.58
Foods Class	3,119.90	25.00	0.00	3,144.90
Mock Trial	450.01	0.00	0.00	450.01
NFL	15.00	0.00	0.00	15.00
Skills USA	2,110.95	175.00	0.00	2,285.95
Speech	275.00	0.00	0.00	275.00
Sports Fees	22,445.22	200.00	0.00	22,645.22
Tech Ed	2,484.54	186.00	816.76	1,853.78

**RAYMOND CENTRAL PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING DECEMBER, 2022**

General Fund - Report of Bills Paid November 2022

<u>Check Date</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Amount</u>
1	11/18/22 RCPS District #161	November Payroll	668,074.05
2	11/23/22 Frontier Cooperative Company	Bus Fuel	25,175.40
3	11/8/22 Farmers Cooperative	Propane HS	16,650.00
4	11/29/22 Jones Bank	Computer Lease Purchase Pymt 12/15/202	12,057.10 *
5	11/10/22 Norris Public Power	Electricity HS	9,132.50
6	11/23/22 Kaplin Early Learning Comp.	PreK Curriculum	5,990.00
7	11/23/22 Foundations Occupational Therapy, LLC	SPED Services-OT 8/17/22-10/14/22	4,443.39
8	11/8/22 U. S. Bank Equipment Finance	Photo Copiers Lease	4,423.60
9	11/10/22 MCS	Custodial Supplies, HS, V	3,937.42
10	11/8/22 Pine Cove Consulting	Backup System /Hardware 1 year	3,467.48
11	11/10/22 Engineered Controls	Diagnosis/Replace Heat Pump Controller C	2,988.00
12	11/23/22 Butler Public Power District	Electricity V	2,392.33
13	11/8/22 All American Flag Company	Flags HS	2,248.90
14	11/23/22 Omaha Public Power Dist	Electricity C	2,127.73
15	11/8/22 Nebraska Association of School Boards	NE State Education Conference BOE	1,956.00
16	11/23/22 Brooke L. Cheleen	Oct 2022 SPED Physical Therapy	1,759.26
17	11/22/22 US Bank	Projector Meeting/Events	1,643.20
18	11/10/22 Midwest Petroleum Equipment	Repairs to Fuel Tanks by Bus Barn	1,621.27
19	11/23/22 Summit Fire Protection	Install Duct Smoke Detectors -HS Sr Wing	1,600.00
20	11/23/22 VIRCO	Office/staff Chairs -4	1,514.88
21	11/23/22 Summit Fire Protection	Fire Extinguisher Annual Inspect. C, HS	1,412.50
22	11/23/22 Grunwald Mechanical Cont.&Engin.	HS Boiler Service Call/Repairs	1,228.52
23	11/10/22 Alternative Service & Repair	11 DOT, Oil /Filter, Repair Heater Fan	1,121.16
24	11/8/22 KSB School Law PC LLO	Legal Service	1,052.50
25	11/8/22 Sherwin-Williams	Paint - HS	991.70
26	11/8/22 Acco Brands USA LLC	Laminator Repair HS	917.58
27	11/8/22 Glaser Ceramics Inc	Clay HS Art Supplies	913.95
28	11/8/22 Rocket Math	Rocket Math Online Subscription / Yearly	750.00
29	11/23/22 NWU Costume Library	Costume rental for One Act	729.50
30	11/11/22 Scott Tvrdy	Oct. Mowing C, V	720.00
31	11/11/22 Voss Lighting	Lightbulbs	711.39
32	11/8/22 Ron's Rolloffs Inc.	Dumpster/Dump Fees HS	705.56
33	11/22/22 US Bank	Teaching Strategies SPED	688.80
34	11/10/22 Menards Lincoln	Building Maint Supplies	646.61
35	11/10/22 Alternative Service & Repair	Bus 19 Repair Rear Wheel Seal	630.42
36	11/22/22 US Bank	HS Art Supplies	612.65
37	11/8/22 Jared Shanahan	Cell Phone Annual Reimbursement	600.00
38	11/10/22 Alternative Service & Repair	Bus 21 DOT. Oil/Filters	582.81
39	11/8/22 Waste Connections Co	Garbage HS, V	577.61
40	11/10/22 Lancaster County Sheriff's Office	SRO Piitz & Lathrop Security	574.33
41	11/8/22 Doty, Marita	SLP Services at NA Martyrs Oct 2022	568.33
42	11/10/22 Alternative Service & Repair	19 DOT, Oil /Filter	554.05
43	11/22/22 US Bank	Cables for HS Tech	524.88
44	11/11/22 Windstream	Phone HS/Fax V	524.64
45	11/11/22 Purchase Power	Postage HS	503.50
46	11/8/22 Green's Furnace & Plumbing Co. Inc.	Heat Pump Service Calls - C	500.91
47	11/22/22 US Bank	Totally Promotional-Lanyards	420.50
48	11/23/22 Midwest Automatic	Replace Leaking Fire Sprinkler Head C	375.00
49	11/11/22 Village Of Ceresco	Utilities C	373.35
50	11/23/22 Home Depot Pro	Maint.Supplies HS	365.48
51	11/8/22 Lancaster County	LB 644 Postcards/printing and mailing	353.63
52	11/10/22 Educational Service Unit #2	Technology Assistance / Mileage Fee	344.61

53	11/23/22 Kidwell	Service Call- Cameras HS	322.50
54	11/8/22 Nebraska Dept of Education	SPED Para Conference AC,AM,KL,MS	320.00
55	11/22/22 US Bank	Veterans Day Pins	300.36
56	11/23/22 Midwest Door and Hardware	Door Parts HS	300.00
57	11/11/22 PV Business Solutions	OSHA Journal for Facilities	298.50
58	11/8/22 Electronic Contracting Company	Service Calls HS Football Field Speaker	295.00
59	11/23/22 Electronic Contracting Company	Service Call HS Move Speaker in Gym	295.00
60	11/23/22 Electronic Contracting Company	Service Call HS Commons Speaker System	295.00
61	11/8/22 Village Of Valparaiso	Utilities V	285.77
62	11/8/22 Scholastic Equipment Company, LLC	Stools - Set of 4 HS	279.60
63	11/23/22 Kiner Supply Company	Repair Supplies HS	265.67
64	11/8/22 Whittemore Sprinkler Company	Winterized Sprinkler System HS	255.92
65	11/8/22 Fuchs, Joe	Bag Piper for Veteran's Day Ceremony	250.00
66	11/23/22 Staples Advantage	5 cases kleenex-Jr/Sr Office	249.55
67	11/11/22 Perry Guthery Haase & Gessford P.C.	Legal Services	240.00
68	11/22/22 US Bank	Prof. Dev Counseling Conference C/V	230.00
69	11/23/22 Holiday Inn Kearney	Athletic Director Conf. TK	219.90
70	11/23/22 Intermedia.net, INC	Phone Service	215.66
71	11/8/22 Nebraska School Psychologists Assoc.	Psych. Prof Development	210.00
72	11/8/22 Trenhaile, Clair	Mileage Reimbursement	208.69
73	11/8/22 Donald R. Prentice	Extermination Service	205.00
74	11/23/22 Kemnitz, Megan	Mileage Reimbursement	201.25
75	11/8/22 Liberty Lawn & Landscape	Lawn treatment HS	200.00
76	11/23/22 Nebraska Safety Center	Level 1 Course Fee DK	200.00
77	11/8/22 Weyers, Rick	Activity worker	195.00
78	11/8/22 Dr. Graham House	Accompanist fee- Choir	190.00
79	11/10/22 Company Care	3 Bus Driver Physicals	189.00
80	11/22/22 US Bank	STEM Supplies	187.84
81	11/8/22 Jackson Services Inc.	Mats/Mops	187.64
82	11/11/22 School Specialty	Classroom Supplies V 5th	186.64
83	11/22/22 US Bank	Icemaker for office/nurse station use	184.05
84	11/22/22 US Bank	NSCA - Academy registration	180.00
85	11/22/22 US Bank	Shakespeare books HS English	178.20
86	11/11/22 Wahoo-Wav.-Ashl. News	Publications	170.65
87	11/8/22 Millard North	Millard North Novice Entry Fees	160.00
88	11/23/22 NE Public Health Environmental Lab	Water Testing HS	157.00
89	11/23/22 Pius X High School	Speech Team Entry Fees	152.00
90	11/8/22 Kristine White	Mileage for LB1184 Sept/Oct 2022	147.50
91	11/22/22 US Bank	SPED Classroom Supplies C	147.35
92	11/8/22 Oak Valley Lumber Co	Building Maint Supplies	142.15
93	11/23/22 Menards Lincoln	Custodial Supplies C	136.25
94	11/23/22 William V. MacGill & Co	Health Office Supplies for Students	132.64
95	11/11/22 William V. MacGill & Co	Health Office Supplies for Students	132.28
96	11/8/22 Coufal, Amanda	Oct Mileage Reimbursement	126.25
97	11/23/22 Supreme School Supply	Hall and transfer passes for teachers	124.18
98	11/22/22 US Bank	Supt Travel Expenses	119.12
99	11/8/22 Follett School Solutions Inc.	Titlepeak Software Renewal (Destiny)	112.50
100	11/23/22 National Art & School Supplies Inc.	HS Principal Office Supplies	105.01
101	11/23/22 Menards Lincoln	Tech Ed Classroom Supplies	100.86
102	11/10/22 ABC-CLIO LLC	SLJ Renewal Prof. Dev. Librarian	100.00
103	11/8/22 UNO Dance Team	UNO Competition Entry Fee	100.00
104	11/22/22 US Bank	6th Grade Classroom Supplies	99.96
105	11/23/22 Truck Center Companies	Power Module Linear,Light Assembly 17A	99.45
106	11/8/22 Flinn Science	Science Classroom Supplies	95.00
107	11/10/22 Matheson Tri-Gas Inc.	Welding Tank Rental	91.84
108	11/23/22 Home Depot Pro	HS SPED Supplies-Room divider	91.24
109	11/23/22 Judah Caster Co	Building Maint Supplies	85.45
110	11/22/22 US Bank	SPED Classroom Supplies HS	82.62
111	11/22/22 US Bank	Admission to Zoo SPED	80.50
112	11/8/22 Becky Studebaker	Reimb. DOT Physical	80.00

113	11/8/22	Bauer Built Tire & Service	Fix Tire Bus 22	77.50
114	11/22/22	US Bank	FMCSA Drug & Alcohol Clearinghouse	62.50
115	11/23/22	Enevoldsen, Eleanah	Judging for Pius Speech Meet	60.00
116	11/23/22	Hain, Haley	Judging for Pius Speech Meet	60.00
117	11/23/22	McFarling, Andrea	Judging for Pius Speech Meet	60.00
118	11/23/22	Theye, Bruce	Reimb. CDL License	60.00
119	11/22/22	US Bank	HS Maint Supplies	59.99
120	11/23/22	Larkins, Chelsea	PreK3 Classroom Supplies	53.75
121	11/10/22	ASI	Payflex Admin Fees	50.00
122	11/8/22	UNL Quiz Bowl	Quiz Bowl Registration	50.00
123	11/22/22	US Bank	PK3 - iPad Cases	47.97
124	11/10/22	Larkins, Chelsea	Reimb. PK3 Consumable Supplies	46.98
125	11/22/22	US Bank	Professional Learning Books -Admin	46.95
126	11/22/22	US Bank	Background checks	46.50
127	11/8/22	Nelson, Ritch	Activity Work	45.00
128	11/8/22	RC Education Foundation	Memorial / Ken Rezac	40.00
129	11/8/22	Hoffbauer, Shirley	Activity Worker	37.50
130	11/8/22	Kwapnios, Rylee	Activity Worker	30.00
131	11/8/22	Lincoln Journal Star Advertising	Publications	20.92
132	11/11/22	Coufal, Amanda	Reimb. Parking SPED Mtg Omaha	20.00
133	11/8/22	Monroe, Rebecca	Drug Test Trip Fee	20.00
134	11/11/22	Omaha World-Herald	Publications	20.00
135	11/23/22	Jostens	Diplomas	18.75
136	11/11/22	Tvrdy`s One Stop	Windshield Washer Fluid	13.10
137	11/23/22	Brad Breitreutz	Reimb. Parking Fee BOE State Meeting	10.00
138	11/8/22	RevTrak	Revtrak Fees	8.68
139	11/8/22	First Wireless Inc.	Bus 19A Radio Part	7.51
140	11/22/22	US Bank	Jr HS BBB supplies	5.26
141	11/23/22	Butler County Clerk	Postcard fee for LB644	1.27

* Balance Remaining: \$12,057.10

Last Payt: 06/2023

Depreciation Fund - Report of Bills Paid November 2022

1	11/1/22	Ceresco Bank	Move \$600,000.00 to 8 Month CD 2.35%	600,000.00
2	10/19/22	Pine Cove Consulting	RUCKUS License 5 yrs	15,664.96

Hot Lunch Fund - Report of Bills Paid November 2022

1	11/10/22	Cash-Wa Distributing	Food	22,902.05
2	11/18/22	RCPS District #161	Hot Lunch Payroll	19,333.39
3	11/10/22	Sysco Lincoln	Food	5,207.89
4	11/10/22	Hiland Dairy	Milk	3,700.08
5	11/10/22	Sentry Electric Inc.	Installation of LED Light Fixtures HS	1,450.00
6	11/3/22	Sysco Lincoln	Sept HL Bills	1,250.09
7	11/22/22	US Bank	HL Equipment/Supplies	1,156.37
8	11/8/22	RevTrak	Revtrak Fees HL	464.68
9	11/10/22	Jackson Services Inc.	Kitchen Linens	125.09
10	11/10/22	MCS	Gloves for Kitchen Staff	21.13

High School Bond Fund - Report of Bills Paid November 2022

1	11/29/22 BOK Financial	12/15 Bond/Loan Payt	381,848.75 **
2	11/29/22 BOK Financial	12/15 Bond Loan Payt	254,680.00 ***

** Balance Remaining: \$2,807,305.75
Last Payt: 12/2029

*** Balance Remaining: \$2,208,802.00
Last Payt: 12/2030

Building/Sinking Fund - Report of Bills Paid November 2022

1	11/28/22 Jones Bank	HVAC Lease/Purchase 12/1 Payt	9,712.50 ****
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**** Balance Remaining: \$1,320,762.50
Last Payt: 6/01/2027

RAYMOND CENTRAL PUBLIC SCHOOLS
Student Activities Checks - November 2022

<u>Activity Name</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
Service Fees-Activity Acct	11/08/2022	RevTrak	Service Fees (Activity Acct)	35.01
Athletics	11/08/2022	Nebraska Coaches Association	2022 Sportsmanship summit	140.00
Athletics	11/08/2022	Bannerville	media package	1,870.00
Athletics	11/10/2022	Black Squirrel Timing	Pmt for Cross Country meet 9/29	720.23
Athletics	11/10/2022	Kreikemeier, Isaac	11/15 JHBBB official	120.00
Athletics	11/10/2022	Gerlach, Brenden	11/10 JHBBB official	120.00
Athletics	11/10/2022	Holtz, Heath	11/10 JHBBB official	120.00
Athletics	11/10/2022	Holtz, Heath	11/15 JHBBB official	120.00
Athletics	11/11/2022	Rivalry	Apparel for activiites workers	1,392.00
Athletics	11/22/2022	US Bank	Apps for Ipad	10.54
Athletics	11/23/2022	Keeney, Jordyn	Varsity Jamboree Official 11/28	150.00
Athletics	11/23/2022	Keeney, Taylor	Varsity Jamboree Official 11/28	150.00
Athletics	11/23/2022	Rivalry	Athletics Cothing	200.00
Athletics	11/23/2022	RCPS General Fund	Offical Pay transfer for 11/20 Payroll	60.00
Athletics	11/23/2022	Mittelstadt, Kim	Varsity Jamboree Official 11/28	150.00
Athletics	11/28/2022	Carlson, Curtis	JH BBB official 11/28	120.00
Athletics	11/28/2022	Holtz, Heath	JH Boys BB official 11/28	120.00
Score Vision	11/10/2022	SCOREVISION, LLC	Final 50% for Equip/Subcripton	52,796.00
Score Vision	11/22/2022	US Bank	Score Vision Connection Cords	159.49
Football	11/22/2022	US Bank	Storage for football	141.31
Wrestling	11/23/2022	Lou`s Sporting Goods	Team Ts	546.65
JH Football	11/08/2022	RC Concessions	Reimb.for advisory treats	19.00
JH Girls BB	11/23/2022	Rivalry	Shooting shirts for JHGBB	600.00
JH Student Council	11/22/2022	US Bank	Homecoming Supplies	38.36
JH Student Council	11/23/2022	Kalyn Brannagan	Shirts JH Student Council	220.00
Speech	11/08/2022	SpeechWire Tourn Services	Speech software for JH Home Invite	120.00
HS Pop	11/22/2022	US Bank	Flowers Stacey's dad	64.35
HS Caring Shelves	11/10/2022	Raymond Central Hot Lunch	Reimb. HL borrowed supply	50.00
College Access Grant	11/22/2022	US Bank	Amazon order - TY cards	27.99
College Access Grant	11/22/2022	US Bank	Student Supplies	100.00
Cheerleaders	11/08/2022	Deidel, Shay	Navy blue poms	42.47
Cheerleaders	11/28/2022	Nebraska Coaches Association	NCA invoice	50.00
Choir	11/04/2022	NCC @ Fort Calhoun	Dinner and sheet music fee	70.96
Drama Act One	11/23/2022	Tag Ink & Thread	Tshirts for One Act	288.00
Drill Team	11/08/2022	Nebraska Coaches Association	State Fees	250.00
FBLA	11/10/2022	Roth, Lucas	11/19 JHBB Tourney official	160.00
FBLA	11/10/2022	Holtz, Heath	11/19 JHBB Tourney official	160.00
FBLA	11/23/2022	Super C	Pizza	119.00
FFA	11/08/2022	Mead Public Schools	FFA training costs	470.91
FFA	11/22/2022	US Bank	FFA Conv.	247.31
FFA	11/22/2022	US Bank	Hotel Costs Conv.	2,134.08
FFA	11/22/2022	US Bank	Hotel Land Judging Scottsbluff	196.00
FFA	11/22/2022	US Bank	FFA Conv.	146.90
FFA	11/22/2022	US Bank	FFA Conv.	314.17
FFA	11/22/2022	US Bank	FFA Conv.	135.61
Speech	11/08/2022	Wyhe's Choice Fundraising	Payment for Butter Breads	3,924.00
Speech	11/08/2022	SpeechWire Tourn Services	Tournament software for NSAA	595.00
Speech	11/22/2022	US Bank	Student Activity	407.50
Student Council	11/22/2022	US Bank	Homecoming Dance Supplies	120.93
Student Council	11/22/2022	US Bank	Homecoming Dance Supplies	96.33
Student Council	11/22/2022	US Bank	Homecoming Dance Supplies	19.98
RC Concessions	11/08/2022	Class of 2028	1/2 profit from 10/21 vfb conc.	339.49
RC Concessions	11/08/2022	Class of 2027	1/2 profit from 10/21 vfb conc.	339.49
RC Concessions	11/08/2022	Pre-K Fundraising account	Profit From 9/26 JHVB conc.	156.30
RC Concessions	11/08/2022	RC Athletics	Profit from 10/21 vfb game conc.	452.65
RC Concessions	11/08/2022	Super C	rc conc. Pizza	85.00
RC Concessions	11/22/2022	US Bank	RC Concessions Supplies	345.66
RC Concessions	11/22/2022	US Bank	RC Concessions Supplies	733.78
RC Concessions	11/22/2022	US Bank	RC Concessions Supplies	344.34
RC Concessions	11/22/2022	US Bank	RC Conc. buns for outisde	29.58
RC Concessions	11/22/2022	US Bank	Cheese Dispenser	719.98

RC Concessions	11/22/2022	US Bank	Cheese sauce 4 per case	93.98
RC Concessions	11/22/2022	US Bank	Popcorn Machine	1,279.00
RC Concessions	11/22/2022	US Bank	RC Concessions Supplies	149.03
RC Concessions	11/22/2022	US Bank	RC Concessions Supplies	101.25
RC Concessions	11/22/2022	US Bank	Nacho Cheese sauce 3 cases	183.94
RC Concessions	11/22/2022	US Bank	nacho cheese containers for conc.	46.16
RC Concessions	11/23/2022	RCPS FBLA	Profit from 11/19 JHBBB conc.	168.00
RC Concessions	11/23/2022	RCPS Girls JH BB	Profit from 11/15 conc.	166.20
RC Concessions	11/23/2022	RC Athletics	Profit from 11/10 JHBBB Conc.	113.25
RC Concessions	11/23/2022	RC Athletics	Profit from 11/15 conc.	110.80
RC Concessions	11/23/2022	RC Dance Team	Profit from 11/10 JHBBB Conc.	169.88
RC Concessions	11/23/2022	Super C	Pizza - Concessions	36.00
RC Concessions	11/28/2022	Super C	Pizza - Concessions	595.00
Professional Development	11/08/2022	Raymono`s Pizza	Professional Development	27.98
Professional Development	11/22/2022	US Bank	Parent/Teacer Conf. Supplies	373.71
Professional Development	11/22/2022	US Bank	Parent/Teacer Conf. Supplies	123.59
Ceresco Book Fair	11/08/2022	Scholastic Book Fairs	Book Fair Order	1,013.36
Val Book Fair	11/08/2022	Scholastic Book Fairs	Book Fair Order	676.56

RAYMOND CENTRAL PUBLIC SCHOOLS
Student Fees Checks - November 2022

<u>Activity Name</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
Band Repair Fees	11/08/2022	Dietze Music	Band Repair/Rental Stud. Fee	226.25
Tech Ed Fees	11/08/2022	Menards Lincoln	Safety glasses, auto body, glue	816.76
Art Fees	11/22/2022	US Bank	Jumbo Sharpies	29.96
Service Fees (Student Fees)	11/08/2022	RevTrak	Service Fees (Student Fees)	10.40

VILLAGE OF CERESCO
217 S. 2nd; PO Box 160 Ceresco, NE 68017
Phone: 402-665-23914; Fax: 402-665-2393

November 21, 2022

Raymond Central Public Schools
ATTN: Mrs. Johnson and School Board
1800 W Agnew Road
Raymond, NE 68428

RE: Resolution 2022-18

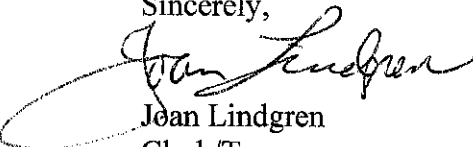
Dear Mrs. Johnson and School Board,

At the October 18, 2022 Board meeting, the Ceresco Board of Trustees discussed concerns for the future of Ceresco, if the Ceresco Elementary school were to close. A motion was made and unanimously passed for the Village of Ceresco to support the "Save Our Schools" to maintain the school in the Village.

At the November 15, 2022 Board meeting, the Ceresco Board of Trustees unanimously passed Resolution 2022-18, which is enclosed.

Please add Resolution 2022-18 to your next meeting agenda to be shared and recorded in the minutes.

Sincerely,



Jean Lindgren
Clerk/Treasurer

Enclosure: Resolution 2022-18

RESOLUTION # 2022-18

WHEREAS, it is the intent of the Board of Trustees of the Village of Ceresco, Nebraska, to hereby promote and support the "Save Our Schools" efforts to maintain the Elementary School in the Village of Ceresco, Saunders County, Nebraska:

The Board of Trustees of the Village of Ceresco, Nebraska finds as follows:

Section 1. Maintaining the Elementary School in Ceresco would benefit the Village by:

- Maintaining the economic well-being of the Village
- Maintaining population and expanding growth
- Promoting employment
- Attracting businesses
- Maintaining property values
- Maintaining the economic base of the Village

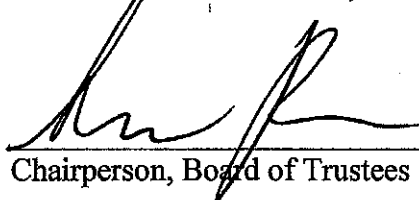
Section 2. Removing the Elementary School will have a negative impact on the Village by:

- Changing the zest of civic life
- Removing the Village's identity
- Striking at the heart of the Village
- Having a negative impact on businesses
- Having an adverse effect on the Village's senior citizens, as well as, the youth in the Village

NOW THEREFORE, the Board of Trustees of the Village of Ceresco, Nebraska hereby adopts Resolution 2022-18.

Introduced and passed this 15 day of November, 2022.

VILLAGE OF CERESCO, NEBRASKA,



Chairperson, Board of Trustees

ATTEST:



Village Clerk



Scott Shepard, 6-12 Principal
December Board Report

Student Engagement

This month during our late start, our teachers that have been going through the Discovery Ed training for the past year and a half led our staff through several lessons they used to show how to engage students in the learning process. These lessons are hands-on and tied to standards to help the students make connections. Teachers are also entering their curriculum into common forms that will allow us to expand engaging activities moving forward.

Community Engagement

During this time of year, many school families have needs. Our various student groups have participated in collecting and delivering food items and meals to families in need. 15 Thanksgiving meals were provided and we are providing at least 12 meals at Christmas. Special thanks to Tasha for organizing these events.

Activities

The Winter Season continues as our teams prepare for the holiday tourneys at Weeping Water on the 29th and 30th. Our annual 6-12 Winter Band and Choir concert will take place Tuesday night in the high school gym at 6:30 pm.

Go Stangs!
Scott Shepard

December Board Report
Mrs. Amanda Coufal
Special Education Director

504's on SRS:

- Tasha Osten and Caitlin Roussan worked diligently to enroll all students on a 504 in the SRS system. Our district's 504s are now all housed in one place just like our IEP records and can be transferred from one school to the next if they are an SRS school. This will be a beneficial tool for our district and will streamline our process from elementary to high school.

Indicator 8 Parent Survey Data Collection Plan:

- I have submitted the parent survey data collection plan on the NDE portal on how RC will disseminate special education parent surveys. The methods proposed are: using Bright Arrow to send the survey link; mail survey links with student's progress reports; share at parent-teacher conferences; and have the case manager's communicate with their student's parents along with reminders to complete the survey either through email, phone calls, and/or during IEP meetings.
- Last year, the parent response rate was 51.3%. This year, we will be aiming for 65% or higher on parent participation.

Waiver Request Sent to NDE:

- The Justification for Exception to the 1.0 Percent Threshold was completed and sent on Monday. This projection is for students that participate in the NSCAS-Alternate Assessment. Due to the small overall population of the Raymond Central student body, it is anticipated that the students that participate in the alternate assessment will exceed the 1% threshold. We have six students in grades 3-8th and 11th grade that will take the NSCAS-AA. That puts us at 1.53%.

December Board Report
Mr. Steve Rose
Principal | Elementary

Mrs. Deb Kruse
Assistant Principal | Elementary

Topics

- Targeted Professional Development - This is structured to attend to increasing our capacity of reaching our Campus Improvement Goal of 80% Reading Proficiency.
 - **Continued...** Steve and Deb are conducting multiple walkthroughs weekly in teachers classrooms to determine district and individual teacher needs. Through those walkthroughs we have identified a need for staff instruction on the following:
 - **Continued...** Staff Meetings every 3 weeks to discuss
 - 10 Big Ideas / Checks for Understanding with 100% active participation
 - Based on Explicit Instruction: Anita L. Archer
 - PD #5 was delivered around Big Ideas #7 and #8
 - These 2 ideas are centered around making sure that responses are monitored for accuracy to adjust instruction and students receive specific affirmative, corrective, and informative feedback on their responses.
 - **Science of Reading**
 - **Continued...** Caryn from the ESU is aiding in the evaluation and selection of these materials with her knowledge of what we need and what other schools in this process have already chosen. We hope to have the curricular materials decided on by the first of the year.
 - **Continued...** We have received copies of three different sets of reading materials. The staff will be working on evaluating these materials in relation to information that we have been learning in our in-services with ESU2. These are the three:
 - Amplify CKLA
 - EL
 - Wit & Wisdom / Geodes
 - We met on December 7th as a staff to discuss our priorities in relation to ELA instruction and held discussions based on what we observed in each of the curricular materials that we are reviewing
 - Teachers will meet on December 13th to continue this process with Monica and Caryn to further our understanding of how these curricular resources are a match for what we need to accomplish at Raymond Central
- School News
 - December 6th was the Winter Elementary Concert for K-2 choirs and 5th Grade band. Ms. Spale put together a wonderful program and the gymnasium was packed with parents, grandparents, and friends.
 - Steve and Deb attended the Nebraska State Principals Conference on Wednesday and Thursday, December 7-8. The sessions we attended were informative and affirmative that we are working on the right components and guiding our staff in the right directions. We attended sessions dealing with MTSS, Finding your Why, and curriculum implementation processes.

November AD Board Report
Mr. Tony Kobza
Assistant Principal/AD

AD Newsletter

We began a weekly newsletter laying out the upcoming events as well as the successes from the previous week. Please take a look at them below with more in depth information:

[11/28/22](#)

[12/4/22](#)

Athletic Fall Season

Football awards:

All-Area 1st Team - Isaak Fredrickson and Kyle Peterson

All- District 1st Team - Isaak Fredrickson, Kyle Peterson, Mason Kreikemeier, Tyson Malousek and Carson Tice, Honorable Mention - Rylan Stover, Jude Burton, Colby Den Hartog, Dawson Potter

Activities

FFA - Qualified multiple to the State Competition in April including the district championship in Parliamentary Procedures

One Act placed 4th in a very competitive district

Speech has been successful as they continue to have multiple placers in each of their events.

Athletic Winter Season

Wrestling started off the season by winning the Lakeview Invite as well as our own Dual Tournament. Sophia Schultz placed 1st at Lakeview in the newly formed Girls Wrestling Program.

Girls basketball won their opening game of the season and are currently 2-1 going into the Saturday game vs Syracuse.

Boys basketball won their first game over Wilber-Clatonia and are currently 1-2 going into the Saturday game vs Syracuse.

Drug Testing

We are continuing to randomly test students every other week. More students have been added to our pool as we enter the Winter Seasons.

East of Building Tree Clearing

We have established plans to clear out the trees and grade an area of land that is just East of the football practice field. We are hoping to clear and grade this land to potentially allow more practice space for softball and baseball which would keep our students on campus for after school practices. We are scheduled to have the trees, including stumps removed in January as well as

Good evening Board members, last meeting I highlighted how the Student Council was working to find ways to create more student involvement and inclusiveness. The Student Council as a whole has been working with Ms. Johnson, Mr. Shepard, Mr. Kobza, and the Student Council sponsor Ms. Starner to compile a survey to understand students' interests and desires. While this survey has not been finalized, some examples of questions that have been proposed to insert into this survey for the student body to respond to are "What do you like most about Raymond Central?", "What are some areas we could improve in?", "Do you have a staff member or peer that you could talk to if you were struggling?", and "Overall, do you feel that RC education is setting you up for success and preparing you for your future?" The results of this survey will be presented to you school board members at the next meeting.

As we wind down into Christmas Break, students are gearing up for finals and some students have finals this week if they are in dual credit classes or online college classes. Right now the American Government class, which is taken by seniors, have been learning about how bills are proposed and move through Congress. One of the activities we are currently participating in as part of grasping an understanding of how laws are made is by creating our own bills that get voted on by one Government class, and if it passes it will be proposed to the other Government class for a vote. These bills are constructed based on changes we would like to see at Raymond Central from different categories of academics, extra curricular activities, policies, the Government classroom, and the community. Some mock bills that students have proposed include making changes to the grading policy, eliminating first period tardies, and having a designated Senior Night for those who participate in One Act. If these mock bills get passed in both Government classes, then they will move to the next step to reach to Mr. Shepard

and then eventually the School Board. This activity has proven to be considered fun for us seniors as it is a way for us to share our opinions and let our voices be heard.

Overall, students have been counting down the days until Christmas break and it has been expressed that the part of Christmas break that they're looking forward to the most is being able to sleep in.



NASB Monthly Update for Board Meeting Agenda Item

December 2022

Monthly Agenda Video Updates

<http://members.nasbonline.org/index.php/news-resources/videos>

(www.NASBonline.org - News & Resources – Video Library)



WATCH: TO THE CLASS OF ...

<http://members.nasbonline.org/index.php/news-resources/videos>

As this year’s School Board Member Graduating Class make their final motions and leave their board room one last time we asked them what exactly they would like the next crop of school board members to know.



[Latest ‘Board Notes’ – Monthly Newsletters](#)

(www.NASBonline.org - News & Resources - Board Notes)

- Working Together DOES Win!
- The Annual Passing of the Gavel
- Plattsmouth Adds New CTE Addition
- At The Board Table
- ALICAP Recognizes its Annual Award Winners
- The Nebraska Open Meetings Act & Public Comment
- New Board Member Workshops & New Faces
- This Month In ... And Much More!



COMING SOON:

YOUR 2022 ADVOCACY HANDBOOK FOR THE 2023 LEGISLATIVE SESSION

Following approval at the Delegate Assembly, look for this Handbook later in December!

<http://members.nasbonline.org/index.php/advocacy-handbook>

(www.NASBonline.org – Government Relations – NASB Advocacy Handbook)



“NASB Update – Annual Board Calendar Summary”

View the full detailed calendar at: <http://members.nasbonline.org/index.php/resources>

(www.NASBonline.org – Board Leadership – Resources)

As a board, some items you should do, or have on the monthly agenda include:

MISSION, VISION & GOALS: Review School Improvement Plan: Strategic Plan Update; District Goals Update

POLICY GOVERNANCE: Review, update, and adopt policy

ACCOUNTABILITY & STUDENT ACHIEVEMENT: Career Education Content Areas – Revision begins in Dec to be implemented in Schools Aug 1, NDE Standards Revision Timeline

ADVOCACY: Review the 2023 Legislative Session Calendar

DISTRICT/ESU RESOURCES (BUDGET): ESU Annual Financial Report – On or before Jan 31, the ESU Administrator of each ESU will submit to the Commissioner of Education an Annual Financial Report. § 79-1229

REPORTS: Board Committees; Superintendent; Administrators: Review the NDE State of Schools Report

BOARD-SUPERINTENDENT RELATIONS: Review the Superintendent Evaluation Summary

BOARD LEADERSHIP DEVELOPMENT: NASB New Board Member Workshop

LEARNING COMMUNITY: Report Evaluation and Research Results. On or before Jan 1, each learning community coordinating council shall use any funds received pursuant to section 79-1241.03 for evaluation of programs related to the community achievement plan. § 79-2104.02

BOARD ELECTION: Notify the County Clerk/Election Commissioner. On or before Feb 1, the board must notify the County Clerk of Election Commissioner of the member seats open for the upcoming election



NASB's Video Resources

<http://members.nasbonline.org/index.php/news-resources/videos>

(www.NASBonline.org – News & Resources – Videos)

Legal Resources, NASB's Live & Learn Series, Member Zoom's, Q&A's with the Governor and Commissioner Blomstedt, EHA Updates, Advocacy breakdowns, Monthly Board Agendas, and MUCH more!



Networking & Events ... Register Now

<http://members.nasbonline.org/index.php/events>

(www.NASBonline.org – Events)

All Dates & Locations Tentative & Subject to Change

New Board Member Workshops

<http://members.nasbonline.org/index.php/new-board-member-workshops>

December 5 – Gering

December 6 – North Platte

December 7 – Kearney

December 8 – York

December 13 – La Vista

December 14 – Norfolk

Legislative Issues Conference

<http://members.nasbonline.org/index.php/legislative-issues-conference>

January 22-23 – Embassy Suites Lincoln

NASB Board President Retreats

<http://members.nasbonline.org/index.php/president-retreat>

January 29-30 – York

February 5-6 – Ogallala

Budget & Finance Workshops

<http://members.nasbonline.org/index.php/budget-finance-workshops>

February 8 - Kearney

February 15 – La Vista



Advocacy

<http://members.nasbonline.org/index.php/government-relations>

(www.NASBonline.org – Government Relations)

1st Day of the 108th Legislature, 1st Session

Wednesday, January 4, 2023

(This will be a 90-Day Session ending roughly June 9th)

Day 10 ... Final Day to Introduce Bills ... January 18, 2023

NASB Legislation Committee Meeting

January 22, 2023

Legislative Issues Conference

January 22-23, 2023 – Embassy Suites Lincoln

<http://members.nasbonline.org/index.php/legislative-issues-conference>

RESOURCES PRIOR TO THE 2023 SESSION

WATCH: State Board of Education Candidate Q&A's

2022 Legislative Candidate Questionnaires

<http://members.nasbonline.org/index.php/2022-legislative-candidate-questionnaire>

All Dates & Locations Tentative & Subject to Change

NASB does not endorse candidates and does not make recommendations to members, or anyone, on whom to support for election. NASB may, from time to time, provide opportunities for candidates for elected office to meet with or communicate with its membership. Any NASB event allowing candidates for office to meet or communicate with its membership should not be considered a direct or passive endorsement of any candidate.



NASB Member Virtuals

<http://members.nasbonline.org/index.php/nasb-member-virtuals>

(www.NASBonline.org – Events – NASB Member Virtuals)

- Previous Member Virtuals Available to Watch Include:
 - Gubernatorial Candidates Q&A w/ Blood & Pillen
 - 2022 Legislative Recap & Look Ahead
 - Tough Times & Tough Meetings: The Board's Role in Navigating Hot Button Issues
 - NASB Member Virtuals w/ Commissioner Blomstedt & Dr. Jeffrey Gold of UNMC, Bryce Wilson of NDE on Cares Act Funds Q&A for School Boards, and More ...



Follow NASB on twitter at www.twitter.com/NASBOnline using the hashtag #liveNASB
and on Facebook at www.facebook.com/NASBOnline

Watch all of the NASB videos at <http://members.nasbonline.org/index.php/news-resources/videos>
(www.NASBOnline.org – News & Resources – Videos)

To see a quick glimpse at the various items the NASB is involved in, check out pages 10 & 11 each month in the Board Notes newsletter for “This Month In ...” To access the latest newsletter, click here:
<http://members.nasbonline.org/index.php/news-resources/board-notes>
(www.NASBOnline.org - News & Resources - Board Notes)

December Board Report
Mr. Jaxn Kobza
Technology Director

Infrastructure

- New servers at the JH/HS installed and working on migrating data.
- Ordered new servers for Val and Cer as the servers that were old and needing replaced as well as critical vulnerabilities in the chipset of the server at Val.

Technology Projects

- Working on Building a 7 year plan for all technology rotations and system implementations.
- New website data migrated. Just working on cleaning up links and weeding out old/unneeded documents.
- Working on getting an e-rate request for purchase out in the next few weeks. This project will upgrade the network infrastructure for Val and Cer. This hardware can move if a central site is built.
- New backup infrastructure in place and working. Need to get a secure off site location to house monthly backups.
- Rolling out two factor authentication to staff accounts.

Issues/Concerns

- Working on securing our network and meeting the requirements for cyber insurance.
- Still waiting for our servers to be built to start that project.
- Going to start a vulnerability scan from the Department of Homeland Security. This is a free service.
- Need to get a centralized logging system in place.
- Need to start working on an Incident Response plan.
- Need to get an internal vulnerability scan.

We have come so far on the security side of things since July. We are ahead of a majority of schools when it comes to cyber security and that is something to be proud of. Our next big hurdle to get over will be changing the mindset of staff to be more security conscious. We are waiting to get cyber security training that the state has purchased for all schools. This will help staff understand the major role they play in keeping our school and networks secure and safe.

**LANCASTER COUNTY SCHOOL
DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA**
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022



**shaw, hull &
navarrette**

Certified Public Accountants
A Professional Corporation

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
AUGUST 31, 2022

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shaw, hull & navarrette



Certified Public Accountants
A Professional Corporation

INDEPENDENT AUDITORS' REPORT

Board of Education
Lancaster County School District No. 161
Raymond Central Public Schools
Raymond, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Lancaster County School District No. 161, Raymond Central Public Schools ("School District"), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the budgetary comparison schedules and the schedule of receipts, disbursements, and change in net position but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2022, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.



SHAW, HULL & NAVARRETTE
CERTIFIED PUBLIC ACCOUNTANTS

Fremont, NE
November 5, 2022

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
AUGUST 31, 2022

ASSETS

Cash and investments	\$ 7,618,391
Certificates of deposit	1,204,385
County treasurer	<u>1,267,092</u>
 Total assets	 <u>\$ 10,089,868</u>

NET POSITION

Restricted	\$ 992,989
Unrestricted	<u>9,096,879</u>
 Total net position	 <u>\$ 10,089,868</u>

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

		Program Receipts		Net (Disbursements) Receipts and Changes In Net Assets
	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Governmental Activities
Governmental Activities:				
Instruction	\$ 4,069,637	-	13,312	(4,056,325)
Flex spending	48,058	-	-	(48,058)
Poverty programs	113,019	-	-	(113,019)
Early childhood education	155,004	22,318	-	(132,686)
Special education	1,109,994	-	525,434	(584,560)
Support services-pupil	565,699	-	-	(565,699)
Support services-staff	711,030	-	-	(711,030)
Support services-admin	1,188,926	-	-	(1,188,926)
Central services-business	60,188	-	-	(60,188)
Operation and maintenance	1,242,083	-	-	(1,242,083)
Pupil transportation	327,865	-	-	(327,865)
School nutrition services	514,039	88,466	574,359	148,786
Other student support	436,132	532,000	51,876	147,744
Categorical grants	5,000	-	5,000	-
High ability learners	9,875	-	6,041	(3,834)
Debt related services	895,923	-	-	(895,923)
Federal programs	237,239	-	708,588	471,349
	<u>\$ 11,689,711</u>	<u>642,784</u>	<u>1,884,610</u>	<u>(9,162,317)</u>
General receipts:				
Taxes collected				8,739,657
Interest				18,869
Other taxes				1,063,920
State aid				939,105
County fines				45,359
Other State receipts				105,637
Other general receipts				103,586
				<u>11,016,133</u>
Change in net position				<u>1,853,816</u>
Net Position - beginning, as previously reported				8,198,892
Prior period adjustment				37,160
Net Position - beginning, as restated				<u>8,236,052</u>
Net Position - ending				<u>\$ 10,089,868</u>

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
AUGUST 31, 2022

	<u>General Fund</u>	<u>Depreciation Fund</u>	<u>Employee Benefit Fund</u>	<u>Activity Fund</u>
<u>ASSETS</u>				
Cash in bank	\$ 2,983,423	1,307,218	169,773	571,956
Certificates of deposit	-	628,903	16,134	-
Cash at county treasurer	<u>1,076,108</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets	 <u>\$ 4,059,531</u>	 <u>1,936,121</u>	 <u>185,907</u>	 <u>571,956</u>
 <u>FUND BALANCES</u>				
Restricted for:				
Capital purchases	\$ -	-	-	-
Debt service	-	-	-	-
Student activities	-	-	-	-
Committed for:				
Capital purchases	61,793	-	-	-
Assigned for:				
Capital purchases	-	1,936,121	-	-
Employee benefit	-	-	185,907	-
Nutrition program	-	-	-	-
Student activities	-	-	-	571,956
Unassigned	<u>3,997,738</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total fund balances	 <u>\$ 4,059,531</u>	 <u>1,936,121</u>	 <u>185,907</u>	 <u>571,956</u>

See accompanying notes to financial statements.

Major Funds

School Nutrition <u>Fund</u>	Bond <u>Fund</u>	Special Building <u>Fund</u>	QCPUF <u>Funds</u>	Student Fees <u>Fund</u>	Total Governmental <u>Funds</u>
288,052	811,062	1,403,978	10,508	72,421	7,618,391
-	-	559,348	-	-	1,204,385
-	98,998	91,986	-	-	1,267,092
<u>288,052</u>	<u>910,060</u>	<u>2,055,312</u>	<u>10,508</u>	<u>72,421</u>	<u>10,089,868</u>
-	-	-	10,508	-	10,508
-	910,060	-	-	-	910,060
-	-	-	-	72,421	72,421
-	-	285,454	-	-	347,247
-	-	1,769,858	-	-	3,705,979
-	-	-	-	-	185,907
288,052	-	-	-	-	288,052
-	-	-	-	-	571,956
-	-	-	-	-	3,997,738
<u>288,052</u>	<u>910,060</u>	<u>2,055,312</u>	<u>10,508</u>	<u>72,421</u>	<u>10,089,868</u>

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	01	02	03	05
	General Fund	Depr. Fund	Employee Benefit Fund	Activity Fund
RECEIPTS				
<u>Local Receipts:</u>				
Taxes:				
Local property taxes	1100	\$ 6,958,890	-	-
Carline taxes	1115	2,866	-	-
Public power sales tax	1120	48,336	-	-
Motor vehicle taxes	1125	486,486	-	-
Other taxes	1190	14	-	-
Other local receipts:				
Preschool tuition	1370	22,318	-	-
Interest on investments	1510	6,452	4,993	95
Daily sales-school lunch	1611	-	-	-
Daily sales-special milk program	1613	-	-	-
Daily sales-non reimbursable	1620	-	-	-
Activities receipts	1730	-	-	532,000
Student fees	1741	-	-	-
Rental of school property	1910	-	-	-
Local license fees	1911	2,570	-	-
Other categorical grants	1925	5,000	-	-
Miscellaneous local receipts	1990	2,425	-	-
<u>County receipts:</u>				
County fees and licenses	2110	35,568	-	-
ESU Receipts	2210	9,791	-	-
<u>State receipts:</u>				
State aid	3110	939,105	-	-
Spec ed (school age)	3120	525,434	-	-
Homestead exemption	3130	211,814	-	-
Property tax credit	3131	391,229	-	-
Personal property tax cr.	3132	140,185	-	-
Ag land property tax credit	3134	114,240	-	-
Pro-rate motor vehicle	3180	39,856	-	-
State apportionment	3400	105,637	-	-
High ability learners	3535	6,041	-	-
<u>Federal receipts</u>				
Federal reimb-lunch	4210	-	-	-
Title I, Part A	4505	41,010	-	-
Title II, Part A	4509	14,536	-	-
IDEA PreSchool	4516	1,138	-	-
IDEA Enrollment/Poverty	4518	135,846	-	-
Vocation & Tech (Perkins)	4525	675	-	-
Other federal receipts	4530	3,000	-	-
Medicaid in public schools	4708	5,906	-	-
Medicaid Admin-NebMac	4709	7,406	-	-
ESSERS II	4997	512,383	-	-
<u>Non-Revenue receipts:</u>				
Transfers	5200	-	300,000	100,000
Insurance adjustments	5301	30,543	-	-
Other non-revenue receipts	5690	19,304	-	33,019
Non-program receipts	9000	2,000	-	-
Total receipts	<u>10,828,004</u>	<u>304,993</u>	<u>133,114</u>	<u>608,332</u>

See accompanying notes to financial statements.

Major Funds						
06	07	08	09	12		
School Nutrition Fund	Bond Fund	Special Building Fund	QCPUF Fund	Student Fee Fund	Reclass	Total Governmental Funds
-	625,458	612,360	24	-	-	8,196,732
-	259	258	-	-	-	3,383
-	4,143	3,960	-	-	-	56,439
-	-	-	-	-	-	486,486
-	-	-	-	-	-	14
-	-	-	-	-	-	22,318
166	1,205	4,615	11	-	-	18,869
42,449	-	-	-	-	-	42,449
6,370	-	-	-	-	-	6,370
39,647	-	-	-	-	-	39,647
-	-	-	-	-	-	532,000
-	-	-	-	51,876	-	51,876
-	-	13,300	-	-	-	13,300
-	-	-	-	-	-	2,570
-	-	-	-	-	-	5,000
-	-	-	-	-	-	2,425
-	-	-	-	-	-	35,568
-	-	-	-	-	-	9,791
-	-	-	-	-	-	939,105
-	-	-	-	-	-	525,434
-	19,296	19,050	-	-	-	250,160
-	35,525	35,154	-	-	-	461,908
-	15,463	14,988	-	-	-	170,636
-	10,311	10,265	-	-	-	134,816
-	1,677	1,470	-	-	-	43,003
-	-	-	-	-	-	105,637
-	-	-	-	-	-	6,041
574,359	-	-	-	-	-	574,359
-	-	-	-	-	-	41,010
-	-	-	-	-	-	14,536
-	-	-	-	-	-	1,138
-	-	-	-	-	-	135,846
-	-	-	-	-	-	675
-	-	-	-	-	-	3,000
-	-	-	-	-	-	5,906
-	-	-	-	-	-	7,406
-	-	-	-	-	-	512,383
-	-	-	-	-	(475,000)	-
-	-	-	-	-	-	30,543
425	-	-	-	-	-	52,748
-	-	-	-	-	-	2,000
<u>663,416</u>	<u>713,337</u>	<u>715,420</u>	<u>35</u>	<u>51,876</u>	<u>(475,000)</u>	<u>13,543,527</u>

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
(CONTINUED)

		01	02	03	05
		General Fund	Depr. Fund	Employee Benefit Fund	Activity Fund
DISBURSEMENTS					
Regular instruction	1100	\$ 4,129,637	-	-	-
Flex spending	1125	48,058	-	-	-
Poverty programs	1160	113,019	-	-	-
Early childhood education	1190	155,004	-	-	-
Special education	1200	1,109,994	-	-	-
Support services:					
Pupil support - guidance	2120	197,741	-	-	-
Pupil support - nurse	2130	81,383	-	-	-
Pupil support - psychology	2140	255	-	-	-
Pupil support - ESU psych	2141	91,987	-	-	-
Pupil support - ESU ST	2151	78,910	-	-	-
Pupil support - ESU OT	2161	15,935	-	-	-
Pupil support - ESU PT	2171	7,018	-	-	-
Pupil support - Visually impaired	2180	36,823	-	-	-
Pupil support - other	2190	55,647	-	-	-
School improvement	2211	14,595	-	-	-
Instruction and curriculum development	2212	15,164	-	-	-
Staff support - library	2220	111,109	-	-	-
Staff support - technology	2230	564,698	-	-	-
Admin support - board	2310	136,207	-	-	-
Admin support - exec admin	2320	344,854	-	-	-
Admin support - legal	2330	15,562	-	-	-
Admin support - principal	2410	792,303	-	-	-
Central services:					
Business/fiscal services	2510	60,188	-	-	-
Operation & Maintenance:					
Operation of building	2610	606,054	-	-	-
Maintenance of building	2620	368,190	-	-	-
Vehicle expend-nonpupil	2650	1,418	-	-	-
Safety & Security	2670	56,290	-	-	-
Pupil transportation:					
Vehicle oper & purch-reg	2710	452,737	-	-	-
Vehicle oper & purch-SPED	2712	55,128	-	-	-
Other support services	2900	-	57,000	35,464	416,504
Food services operations	3100	-	-	-	-
Categorical grants	3400	5,000	-	-	-
High ability learners	3535	9,875	-	-	-

See accompanying notes to financial statements.

Major Funds							
06	07	08	09	12			Total
School Nutrition Fund	Bond Fund	Special Building Fund	QCPUF Fund	Student Fee Fund	Reclass		Governmental Funds
-	-	-	-	-	(60,000)		4,069,637
-	-	-	-	-	-		48,058
-	-	-	-	-	-		113,019
-	-	-	-	-	-		155,004
-	-	-	-	-	-		1,109,994
-	-	-	-	-	-		197,741
-	-	-	-	-	-		81,383
-	-	-	-	-	-		255
-	-	-	-	-	-		91,987
-	-	-	-	-	-		78,910
-	-	-	-	-	-		15,935
-	-	-	-	-	-		7,018
-	-	-	-	-	-		36,823
-	-	-	-	-	-		55,647
-	-	-	-	-	-		14,595
-	-	-	-	-	-		15,164
-	-	-	-	-	-		111,109
-	-	-	-	-	(30,000)		534,698
-	-	-	-	-	-		136,207
-	-	-	-	-	-		344,854
-	-	-	-	-	-		15,562
-	-	-	-	-	(100,000)		692,303
-	-	-	-	-	-		60,188
-	-	-	-	-	-		606,054
-	-	183,131	-	-	-		551,321
-	-	-	-	-	-		1,418
-	-	-	-	-	(30,000)		26,290
-	-	-	-	-	(180,000)		272,737
-	-	-	-	-	-		55,128
-	-	-	-	19,628	-		528,596
89,057	-	-	-	-	-		89,057
-	-	-	-	-	-		5,000
-	-	-	-	-	-		9,875

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
(CONTINUED)

	01	02	03	05
	General Fund	Depr. Fund	Employee Benefit Fund	Activity Fund
DISBURSEMENTS (continued)				
Debt Services:				
Debt related costs	5000	\$ -	-	-
Federal programs:				
Title I Part A	6200	69,508	-	-
IDEA Pt B Preschool Base	6406	1,257	-	-
IDEA Pt B Base & Enrollment	6408	133,479	-	-
IDEA Part B	6424	28,170	-	-
IDEA Pt B Preschool	6422	2,260	-	-
Vocational & Tech (Perkins)	6700	711	-	-
ESSERS 3	6698	1,854	-	-
School nutrition programs	6800	-	-	-
Transfers (outgoing)	8000	75,000	-	-
Total disbursements	<u>10,043,022</u>	<u>57,000</u>	<u>35,464</u>	<u>416,504</u>
Net change in fund balance	<u>784,982</u>	<u>247,993</u>	<u>97,650</u>	<u>191,828</u>
Fund balances - beginning, as previously reported	3,274,549	1,688,128	51,097	380,128
Prior period adjustment	-	-	37,160	-
Fund balances - beginning, as restated	<u>3,274,549</u>	<u>1,688,128</u>	<u>88,257</u>	<u>380,128</u>
Fund balances - ending	<u>\$ 4,059,531</u>	<u>1,936,121</u>	<u>185,907</u>	<u>571,956</u>
Analysis of fund balance:				
Cash in bank				
Checking accounts	\$ 2,983,423	1,307,218	169,773	571,956
Certificates of deposit	-	628,903	16,134	-
County Treasurers				
Butler	1,628	-	-	-
Lancaster	245,303	-	-	-
Saunders	800,944	-	-	-
Seward	28,233	-	-	-
	<u>\$ 4,059,531</u>	<u>1,936,121</u>	<u>185,907</u>	<u>571,956</u>

See accompanying notes to financial statements.

Major Funds						
06	07	08	09	12		Total
School Nutrition Fund	Bond Fund	Special Building Fund	QCPUF Fund	Student Fee Fund	Reclass	Governmental Funds
-	-	-	-	-	-	-
-	672,798	223,125	-	-	-	895,923
-	-	-	-	-	-	69,508
-	-	-	-	-	-	1,257
-	-	-	-	-	-	133,479
-	-	-	-	-	-	28,170
-	-	-	-	-	-	2,260
-	-	-	-	-	-	711
-	-	-	-	-	-	1,854
424,982	-	-	-	-	-	424,982
-	-	-	-	-	(75,000)	-
<u>514,039</u>	<u>672,798</u>	<u>406,256</u>	<u>-</u>	<u>19,628</u>	<u>(475,000)</u>	<u>11,689,711</u>
<u>149,377</u>	<u>40,539</u>	<u>309,164</u>	<u>35</u>	<u>32,248</u>	<u>-</u>	<u>1,853,816</u>
138,675	869,521	1,746,148	10,473	40,173	-	8,198,892
-	-	-	-	-	-	37,160
<u>138,675</u>	<u>869,521</u>	<u>1,746,148</u>	<u>10,473</u>	<u>40,173</u>	<u>-</u>	<u>8,236,052</u>
<u>288,052</u>	<u>910,060</u>	<u>2,055,312</u>	<u>10,508</u>	<u>72,421</u>	<u>-</u>	<u>10,089,868</u>
288,052	811,062	1,403,978	10,508	72,421	-	7,618,391
-	-	559,348	-	-	-	1,204,385
-	146	146	-	-	-	1,920
-	25,895	19,387	-	-	-	290,585
-	70,531	70,038	-	-	-	941,513
-	2,426	2,415	-	-	-	33,074
<u>288,052</u>	<u>910,060</u>	<u>2,055,312</u>	<u>10,508</u>	<u>72,421</u>	<u>-</u>	<u>10,089,868</u>

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2022

1. **SIGNIFICANT ACCOUNTING POLICIES:**

a) Overview:

The significant accounting principles and practices followed by Lancaster County School District No. 161, Raymond Central Public Schools ("School District") are presented below to assist the reader in evaluating the financial statements and the accompanying notes. The financial statements presented represent all funds maintained by school authorities, incident to school building construction, and the operation, maintenance and management of school services, activities, projects and investments.

The Government Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The more significant of the School District's accounting policies are described below.

b) Reporting Entity:

The School District is a governmental entity established under and governed by the laws of the State of Nebraska and the Nebraska Department of Education. As a political subdivision of the State, the School District is a tax-exempt entity and a class III school district of the State of Nebraska.

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

The accompanying financial statements present the activities of the School District. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and 1) the ability of the School District to impose its will on that organization, or 2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the School District.

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1. SIGNIFICANT ACCOUNTING POLICIES, continued:

b) Reporting Entity, continued:

The School District has the following related organizations not considered to have a significant operational or financial relationship:

Raymond Central Athletic Boosters - raise money to be used in support of the athletic programs.

Raymond Central Education Foundation - raise money to be used in support of various needs of the School District.

c) Basis of Accounting:

The School District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education. These statements represent a summary of the cash activity of the various funds of the School District, adjusted for modifications described below, and do not include certain transactions that would be included if the School District prepared its financial statements in accordance with generally accepted accounting principles, as applicable to governmental units.

Under the modified cash basis, revenues are recognized when collected rather than when earned, and expenses are recognized when paid rather than when incurred. Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the year are recognized, except for the following modifications:

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

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

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

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RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES, continued:

d) Government-wide and Fund Financial Statements:

The government-wide financial statements report information on all nonfiduciary activities of the primary government. They include all funds of the School District except for fiduciary funds. Governmental activities are generally supported by taxes and intergovernmental receipts.

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.

Fund financial statements are provided for governmental funds, proprietary funds when applicable, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. A fund is considered major if it is the primary operating fund of the School District (General); meets specific criteria set forth by GASB, total assets, liabilities, receipts or disbursements are at least 10% of the total for all funds of that type and at least 5% of the corresponding element for all governmental and proprietary funds combined; or is designated as a major fund by the School District's management.

The following fund types are used by the School District:

1) Governmental Fund Types:

a) Major Funds:

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

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RAYMOND, NEBRASKA
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1. SIGNIFICANT ACCOUNTING POLICIES, continued:

d) Government-wide and Fund Financial Statements, continued:

1) Governmental Fund Types, continued:

a) Major Funds, continued:

- 2) Depreciation Fund - The Depreciation Fund was established in order to specifically reserve money for the eventual acquisition of costly capital outlay purchases by reserving such monies from the General Fund. The School District accounts for the allocation of funds from the General Fund to this fund as an expense in the General Fund and as an incoming transfer in the Depreciation Fund. This fund may consist of more than one account for valid allocation purposes. The purpose of a Depreciation Fund is to spread replacement costs of capital outlays over a period of years in order to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.
- 3) Employee Benefit Fund - The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of School District employees (unemployment compensation, early retirement, health insurance deductibles, etc.). To allocate monies from the General Fund, the School District will show the movement of monies as an expense from the General Fund, and the Employee Benefit Fund will show the revenue as a receipt from the General Fund. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefit Fund is considered a component of the General Fund.
- 4) Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund.
- 5) School Nutrition Fund - The School Nutrition Fund accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the School District and general fund support of the lunch program. All food purchases and other supplies are accounted for as expenses of the school lunch fund; accordingly, no

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AUGUST 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES, continued:

d) Government-wide and Fund Financial Statements, continued:

1) Governmental Fund Types, continued:

a) Major Funds, continued:

5) School Nutrition Fund, continued:

inventories are maintained in this fund. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

6) Bond Fund - The Bond Fund is established for the accumulation of funds to retire the general obligation bonds at maturity or when called and to pay interest on those bonds.

7) Building Fund - The Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Building Fund. The Board may approve a budget with a levy limitation of 14.0 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the School District.

8) Qualified Capital Purpose Undertaking Fund (QCP) - The QCP Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of qualified zone academy bonds (or qualified school construction bonds) issued for a qualified capital purpose under 92 NAC 87, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention projects. General fund expenditures for the purpose of this fund are not allowable. The tax levy for this fund is limited to \$0.052 per hundred dollars of valuation. The legislature has allowed the Build America Bonds to be accounted for under this fund as well.

9) Student Fee Fund - The Student Fee Fund is a separate activity fund, into which all monies collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act for participation in extracurricular activities shall be deposited and from which money shall be expended for the purposes for which it was collected.

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RAYMOND, NEBRASKA
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AUGUST 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES, continued:

e) Capital Assets:

In accordance with the modified cash basis of accounting, expenditures for capital assets are charged to expense when paid. No asset is recorded and no allowance for depreciation is provided or included in the accompanying financial statements.

f) Compensated Absences:

Vacation and sick leave are recorded when paid. Full-time classified staff members are allowed three personal days per year, which do not accrue. They also receive between one and three weeks of paid vacation, depending upon length of employment. Vacation must be used in the year it is received. If it is not used, it is lost. Full-time classified staff are also allowed ten days per year for sick leave, which can accrue up to a maximum of 50 days. When employees reach/exceed the maximum accumulated sick leave, they are paid for the excess at \$25/day. Part-time staff members are allowed five sick days per year. No payment is made to staff members for unused sick leave upon resignation, retirement or termination.

g) Restricted Net Assets:

In the government-wide financial statements, net assets are reported as restricted when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or are imposed by law through constitutional provisions or enabling legislation.

h) Fund Equity:

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

Nonspendable - Amounts that cannot be spent, either because they are not in spendable form (such as inventory) or because they are legally or contractually required to remain intact. The School District has no nonspendable amounts.

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by grantors or creditors.

Committed - Amounts that can be spent only for specific purposes because of a formal action by the government's highest level of decision-making authority, as well as contractual obligations. The school district's highest level of decision-making authority is the Board of Education, which could establish, modify, and/or rescind a commitment by passing a motion to do so.

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AUGUST 31, 2022

1. **SIGNIFICANT ACCOUNTING POLICIES, continued:**

h) Fund Equity, continued:

Assigned - Amounts intended to be used for specific purposes but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as the finance committee), or by an official to whom authority has been given.

Unassigned - All amounts not included in other spendable classifications.

When an expenditure is incurred that can be paid using either restricted or unrestricted resources, the School District's policy is generally to first apply the expenditure toward restricted fund balance and then to other, less restrictive classifications - committed, assigned, and then unassigned fund balances.

2. **BUDGET PROCESS AND PROPERTY TAXES:**

The School District is required by state law to adopt annual budgets for the General Fund, Depreciation Fund, Employee Benefit Fund, Activities Fund, School Nutrition Fund, Special Building Fund, and Student Fees Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the Nebraska Budget Act.

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

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

- a) Prior to August 1, the administration of the School District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.
- b) Public hearings are conducted at a public meeting to obtain taxpayer comments.
- c) Prior to the budget filing date, the budget is legally adopted by the Board through passage of a resolution.
- d) Total expenditures may not legally exceed the total budget of expenditures. Appropriations lapse at year end and any revisions require a public hearing and Board approval.
- e) The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
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2. BUDGET PROCESS AND PROPERTY TAXES, continued:

statutes, which attaches as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 became delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

The total combined valuation of Butler County, Lancaster County, Saunders County and Seward County property for levy-setting purposes for the School District in 2020 was \$765,411,269 which led to a tax levy for the 2020-2021 fiscal year of \$8,661,680, or \$1.131637 per \$100 of assessed valuation. The total combined valuation of property for levy-setting purposes in 2021 was \$812,207,756. This led to a tax levy for the 2021-2022 fiscal year of 9,187,579, or \$1.131183 per \$100 of assessed valuation.

3. CASH AND INVESTMENTS:

Nebraska Statute Section 79-1043 provides that school districts may, by and with the consent of the Board of Education of the school district, 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.

At August 31, 2022, the School District had bank deposits of \$ 9,053,109, all of which were covered by federal depository insurance (FDIC) and/or collateralized by U.S. Government securities and municipal obligations subject to joint custody safe keeping receipts issued by the custodial financial institution, which was not the pledging institution.

4. NON CASH TRANSACTION:

The District receives USDA Federal Food Commodities that are passed through the State Department of Health & Human Services Food Distribution Program. The Department provides the District with various food items during the school year to be incorporated into the District's nutrition program. For the year ending August 31, 2022, the value of commodities received by the District was \$34,402.

5. RISK MANAGEMENT:

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the School District carried commercial insurance for general liability, public officials' liability, property coverage, workers' compensation coverage, commercial excess liability coverage, crime, and blanket bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

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6. AMOUNTS DUE FROM COUNTY TREASURER:

The amounts presented as due from County Treasurer are held by the Butler, Lancaster, Saunders and Seward County Treasurers. The counties bill and collect the local property taxes as agents for the School District and generally remit the funds to the School District monthly.

7. PENSION PLAN:

a) Plan Description:

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

b) 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 non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2019 through August 31, 2022. The School District (employer) contribution is 101 percent of the employee contribution.

The School District's contributions to NPERS were \$532,826, \$501,424 and \$499,923 for the years ended August 31, 2022, 2021 and 2020 respectively, which were equal to the required contributions for each year.

c) Pension Liabilities:

At the measurement date, June 30, 2021, the District had excess funding of \$2,813,911 for its proportionate share of net pension liability. (This excess funding is not recorded in the accompanying modified cash basis financial statements.) The negative net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERS School Plan was 109.93% funded as of June 30, 2021 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the District's proportion was 0.198680 percent. For the year ended June 30, 2021 (the most recent measurement date), the District's allocated pension income was \$805,604.

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7. PENSION PLAN, continued:

d) Actuarial Assumptions:

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

Price inflation	2.65%
Wage inflation	3.15%
Salary increases, including wage inflation	3.15-13.15%
Cost-of-living adjustment	
Members hired before July 1, 2013	2.15%
Members hired on or after July 1, 2013	1.00%
Long-term rate of return, net of investment expense, including price inflation	7.30%
Member bond index rate	2.13%
Single equivalent interest rate, net of investment expense, including price inflation	7.30%

e) Discount Rate:

The discount rates used to measure the total pension liability at June 30, 2021 and 2020 were 7.30% and 7.50%, respectively. The discount rate is reviewed as part of the actuarial experience study. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.30%, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1.00% lower (6.30%) or 1.00% higher (8.30%) than the current rate of 7.30%.

1.00% decrease	6.30%	\$1,147,747
Current discount rate	7.30%	(2,813,911)
1.00% increase	8.30%	(6,067,893)

f) Plan Fiduciary Net Position:

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

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8. NEW ACCOUNTING PRONOUNCEMENT:

In June 2017, the GASB issued GASB 87, *Leases*. The implementation of the Statement was delayed due to COVID, and became effective for periods beginning after June 15, 2021. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Because the District reports their financial statements on the modified cash basis, right of use assets and related lease liabilities are not reflected in these financial statements.

9. LEASE COMMITMENTS:

- a) The School District entered into a lease/purchase of classroom computers on June 18, 2019 from Ameritas Investment Corporation. Lease payments of \$12,057 are due on June 15th and December 15th to Jones Bank. The future lease payments are due as follows:

Year Ending	Required
<u>August 31,</u>	<u>Payment</u>
2023	\$ <u>24,114</u>

- b) The School District entered into a lease/purchase of an HVAC unit on June 1, 2020 from First National Capital Market Inc. Lease payments are due annually and interest is paid semi-annually. Future lease payments are due as follows:

Year Ending		<u>Principal</u>	<u>Interest</u>	Required
<u>August 31,</u>				<u>Payment</u>
2023	\$	200,000	19,425	219,425
2024		205,000	15,725	220,725
2025		210,000	11,933	221,933
2026		215,000	8,048	223,048
2027		220,000	4,070	224,070
Total	\$	<u>1,050,000</u>	<u>59,201</u>	<u>1,109,201</u>

- c) The School District entered into a lease/purchase of Classroom Computers on June 1, 2022 from Providence Capital Network, LLC. Lease payments and interest are paid annually. Future lease payments are due as follows:

Year Ending		<u>Principal</u>	<u>Interest</u>	Required
<u>August 31,</u>				<u>Payment</u>
2023	\$	33,375	4,304	37,679
2024		34,832	2,217	37,049
Total	\$	<u>68,207</u>	<u>6,521</u>	<u>74,728</u>

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10. BONDS PAYABLE:

On the face of the government-wide financial statements, long-term liabilities related to bonded indebtedness are omitted, consistent with the modified cash basis of accounting. Bond proceeds are recorded as revenues and bond payments are recorded as expenditures in the Statement of Activities in the year in which the cash is received or paid. The School District was obligated under bond issues at August 31, 2022 as follows:

General Obligation Refunding Bonds, Series 2020, issued by the School District on May 14, 2020 in the amount of \$2,290,000. The bonds have varying maturity amounts due December 15 each year. Interest on the bonds is variable ranging from 1.40% to 2.10% payable semi-annually on June 15 and December 15 each year. The bond matures December 15, 2030. The bond is secured by the general revenues of the School District. \$ 2,290,000

General Obligation Refunding Bonds, Series 2020, issued by the School District on January 22, 2020 in the amount of \$2,995,000. The bonds have varying maturity amounts due December 15 each year. Interest on the bonds is variable ranging from 1.50% to 2.05% payable semi-annually on June 15 and December 15 each year. The bond matures December 15, 2029. The bond is secured by the general revenues of the School District. 2,995,000
\$ 5,285,000

The maturities of the governmental long-term debt are as follows:

Year Ending		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>August 31</u>				
2023	\$	575,000	96,598	671,598
2024		590,000	86,350	676,350
2025		590,000	77,588	667,588
2026		610,000	58,524	668,524
2027		625,000	48,211	673,211
2028-2031		<u>2,210,000</u>	<u>77,460</u>	<u>2,287,460</u>
Total	\$	<u>5,200,000</u>	<u>444,734</u>	<u>5,644,734</u>

11. OTHER COMMITMENTS:

In relation to a facilities improvement project, the District entered into a contract with BVH Group, Inc, an architectural firm, for design and construction administration services. The cost of "Phase One" of the project, which involved providing various design options, was \$15,000. The costs associated with "Phase Two" of the project have not yet been determined. At August 31, 2022, the \$15,000 had not yet been paid.

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11. OTHER COMMITMENTS, continued:

In relation to the facilities improvement project, the District entered into a contract with First National Capital Marketing for municipal advisory services. The initial engagement fee was \$15,000 and was paid prior to August 31, 2022. Thereafter, the District has agreed to pay a certain percentage of any potential bond offering to the Municipal Advisor, ranging from 0.50% to 0.70% of the par value of the bond.

During the year ended August 31, 2022, the District entered into an agreement with Rasmussen Mechanical for \$69,029 to install a new HVAC system. As of August 31, 2022, a balance of \$51,029 remained outstanding.

12. FUND BALANCES:

a) General Fund:

A portion of the General Fund's fund balance has been committed for various projects, as described above, including:

Lease Commitments - Classroom Computers	\$ 61,793
Total committed	\$ <u>61,793</u>

The remaining fund balance is unassigned.

b) Special Building Fund:

A portion of the Special Building Fund's fund balance has been committed for various projects, as described above, including:

Lease Commitments - HVAC System (FNCM)	\$ 219,425
Other commitments - HVAC system (Rasmussen)	51,029
Other commitments - Architecture/Design	<u>15,000</u>
Total committed	\$ <u>285,454</u>

The remaining fund balance has been assigned by Board action to be used for renovation and construction projects.

c) Bond Fund:

The fund balance of \$686,047 consists of county tax collections restricted by state statute for the retirement of general obligation bonds.

d) QCPUF Fund:

The QCPUF Fund balance is "restricted" to be used for capital purchases.

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12. FUND BALANCES, continued:

e) Student Fees Fund:

The Student Fees Fund balance is "restricted" to be used for the specific purpose for which the funds were intended when submitted to the District.

f) Other funds:

The depreciation fund, school nutrition fund, employee benefit fund, and activity fund have fund balances which are "assigned" through Board action for be used for the purpose to which the fund is intended.

13. INTERFUND TRANSFERS:

Interfund transfers from one fund to another where repayment is not expected are reported as transfers in and out. Transfers for the year ended August 31, 2022 were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ -	475,000
Depreciation fund	300,000	-
Employee benefits fund	100,000	-
Activities	<u>75,000</u>	<u>-</u>
Total	\$ <u>475,000</u>	<u>475,000</u>

14. CONTINGENCIES:

The District receives funds under federal grant programs, which are subject to audit by various agencies which may impose sanctions in the event of non-compliance. Management believes they are in compliance.

15. PRIOR PERIOD ADJUSTMENT:

The beginning Net Position of the Governmental Activities and the beginning Fund Balance of the Employee Benefits Fund on the Statement of Receipts, Disbursements and Changes in Fund Balances - Governmental Funds were adjusted in order to correct an understatement in the prior year report. The prior year cash was understated by \$37,160. The beginning Net Position/Fund Balance was adjusted to accurately reflect the beginning amount.

16. DATE OF MANAGEMENT EVALUATION:

Management has evaluated subsequent events through November 5, 2022, the date on which the financial statements were available to be issued.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
Fund balance, September 1, 2021	<u>\$ 3,491,588</u>	<u>3,274,549</u>	<u>(217,039)</u>
Receipts (inflows):			
Local receipts:			
Local property taxes, net of fees	7,705,208	6,958,890	(746,318)
Carline taxes	3,000	2,866	(134)
Public power sales tax	40,000	48,336	8,336
Motor vehicle taxes	450,000	486,486	36,486
Other taxes	-	14	14
Preschool tuition	5,000	22,318	17,318
Interest	10,000	6,452	(3,548)
Local license fees	1,200	2,570	1,370
Other categorical grants - corp/private	18,000	5,000	(13,000)
Other local receipts	-	2,425	2,425
	<u>8,232,408</u>	<u>7,535,357</u>	<u>(697,051)</u>
County receipts:			
ESU receipts	-	9,791	9,791
County fines and license fees	40,000	35,568	(4,432)
	<u>40,000</u>	<u>45,359</u>	<u>5,359</u>
State receipts:			
State aid	939,105	939,105	-
Special education (school age)	400,000	525,434	125,434
Special education transportation	15,000	-	(15,000)
Homestead exemption	-	211,814	211,814
Property tax credit	-	391,229	391,229
Personal property tax credit	-	140,185	140,185
Other state receipts	45,000	114,240	69,240
Pro-rate motor vehicle	15,000	39,856	24,856
State apportionment	131,250	105,637	(25,613)
High ability learners	6,221	6,041	(180)
	<u>1,551,576</u>	<u>2,473,541</u>	<u>921,965</u>
Federal receipts:			
Title I	22,500	41,010	18,510
Title II, Part A	22,500	14,536	(7,964)
IDEA Preschool	-	1,138	1,138
IDEA Enrollment/Poverty	100,000	135,846	35,846
Other federal categorical receipts	-	3,000	3,000
Vocation & Tech (Carl Perkins)	4,000	675	(3,325)
Medicaid in Public Schools	1,500	5,906	4,406
NEBMAC	2,300	7,406	5,106
ESSRS 2	-	512,383	512,383
	<u>152,800</u>	<u>721,900</u>	<u>569,100</u>

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022
(continued)

Receipts (inflows), continued:	Original and <u>Final Budget</u>	<u>Actual</u>	Variance Positive <u>(Negative)</u>
Non-revenue receipts:			
Insurance adjustments	\$ -	30,543	30,543
Other non-revenue receipts	-	19,304	19,304
Other non-program receipts	-	2,000	2,000
	<u>-</u>	<u>51,847</u>	<u>51,847</u>
 Total receipts	 <u>9,976,784</u>	 <u>10,828,004</u>	 <u>851,220</u>
 Total available resources	 <u>13,468,372</u>	 <u>14,102,553</u>	 <u>634,181</u>
 Disbursements (outflows):			
Instruction:			
Regular instructional	4,535,750	4,129,637	406,113
Flex spending	47,000	48,058	(1,058)
Poverty programs	113,000	113,019	(19)
Early childhood education	123,625	155,004	(31,379)
Special education instructional	1,311,275	1,109,994	201,281
Support services:			
Pupil support - guidance	216,540	197,741	18,799
Pupil support - nurse	88,020	81,383	6,637
Pupil support - psychology	-	255	(255)
Pupil support - ESU psych	133,000	91,987	41,013
Pupil support - ESU ST	31,800	78,910	(47,110)
Pupil support - ESU OT	23,000	15,935	7,065
Pupil support - ESU PT	15,000	7,018	7,982
Pupil support - visually impaired	20,000	36,823	(16,823)
Pupil support - other	73,985	55,647	18,338
School improvement	19,800	14,595	5,205
Instruction and curriculum development	9,200	15,164	(5,964)
Instructional staff training	3,450	-	3,450
Staff support - library	117,900	111,109	6,791
Staff support - technology	579,200	564,698	14,502
Admin support - board	13,850	136,207	(122,357)
Admin support - executive	392,400	344,854	47,546
Admin support - legal services	47,600	15,562	32,038
Admin support - principal	714,400	792,303	(77,903)
Central services:			
Business/fiscal services	191,000	60,188	130,812

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022
(continued)

	Original and <u>Final Budget</u>	<u>Actual</u>	Variance Positive <u>(Negative)</u>
Disbursement (outflows), continued:			
Operation and maintenance:			
Operation of building	\$ 701,575	606,054	95,521
Maintenance of building	519,850	368,190	151,660
Vehicle oper & purch - nonpupil	77,000	1,418	75,582
Safety & security	25,000	56,290	(31,290)
Pupil transportation:			
Vehicle oper & purch - regular	559,800	452,737	107,063
Vehicle oper & purch - SPED	104,500	55,128	49,372
Categorical grants	-	5,000	(5,000)
High ability learners	9,300	9,875	(575)
Federal programs	283,754	237,239	46,515
Transfers to other funds	75,000	75,000	-
Non-program expenses	<u>348,349</u>	<u>-</u>	<u>348,349</u>
Total disbursements	<u>11,524,923</u>	<u>10,043,022</u>	<u>1,481,901</u>
Fund balance, August 31, 2022	<u>\$ 1,943,449</u>	<u>4,059,531</u>	<u>2,116,082</u>

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
DEPRECIATION FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	Original and <u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Fund balance, September 1, 2021	\$ 1,620,005	<u>1,688,128</u>	<u>68,123</u>
Receipts (inflows):			
Transfer from general fund	-	300,000	300,000
Interest	<u>3,000</u>	<u>4,993</u>	<u>1,993</u>
Total receipts	<u>3,000</u>	<u>304,993</u>	<u>301,993</u>
Total funds available	<u>1,623,005</u>	<u>1,993,121</u>	<u>370,116</u>
Disbursements (outflows):			
Capital outlay	400,000	-	400,000
Other expenses	<u>1,223,005</u>	<u>9,500</u>	<u>1,213,505</u>
Total disbursements	<u>1,623,005</u>	<u>9,500</u>	<u>1,613,505</u>
Fund balance, August 31, 2022	<u>\$ -</u>	<u><u>1,983,621</u></u>	<u><u>1,983,621</u></u>

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
EMPLOYEE BENEFITS FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
Fund balance, September 1, 2021	\$ 51,068	88,257	37,189
Receipts (inflows):			
Transfer from general fund	-	100,000	100,000
Interest income	-	95	95
Non-program receipts	-	33,019	33,019
Total receipts	-	133,114	133,114
Total funds available	51,068	221,371	170,303
Disbursements (outflows):			
Employee benefits	51,068	35,464	15,604
Total disbursements	51,068	35,464	15,604
Fund balance, August 31, 2022	\$ -	185,907	185,907

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
SCHOOL LUNCH FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	Original and <u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Fund balances, September 1, 2021	\$ 140,848	138,675	(2,173)
Receipts (inflows):			
Local receipts:			
Food sales-daily lunch	19,000	42,449	23,449
Food sales-milk	-	6,370	6,370
Food sales-non reimbursable	19,000	39,647	20,647
Interest	1,980	166	(1,814)
Miscellaneous receipts	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>
	69,980	88,632	18,652
Federal receipts:			
Federal reimbursements	535,672	574,359	38,687
Other non-revenue receipts	<u>-</u>	<u>425</u>	<u>425</u>
Total receipts	<u>605,652</u>	<u>663,416</u>	<u>57,764</u>
Total funds available	<u>746,500</u>	<u>802,091</u>	<u>55,591</u>
Disbursements (outflows):			
Food	390,000	155,625	234,375
Salaries	190,000	154,075	35,925
Employee benefits	50,000	36,351	13,649
Repairs and maintenance	20,000	12,121	7,879
Furniture & fixtures	35,000	13,277	21,723
Supplies	45,000	142,169	(97,169)
Other	1,500	421	1,079
Micellaneous expense	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total disbursements	<u>746,500</u>	<u>514,039</u>	<u>232,461</u>
Fund balances, August 31, 2022	<u>-</u>	<u>288,052</u>	<u>288,052</u>

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
BOND FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	Original and <u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Fund balance, September 1, 2021	\$ 671,613	<u>869,521</u>	<u>197,908</u>
Receipts (inflows):			
Local receipts:			
Local property taxes	698,135	625,458	(72,677)
Carline tax	200	259	59
Public power sales tax	-	4,143	4,143
Miscellaneous local receipts	8,000	-	(8,000)
Interest	900	1,205	305
	<u>707,235</u>	<u>631,065</u>	<u>(76,170)</u>
State receipts:			
Homestead exemption	-	19,296	19,296
Property tax credit	-	35,525	35,525
Personal property tax credit	-	15,463	15,463
Pro-rate motor vehicle	750	1,677	927
Other state receipts	-	10,311	10,311
	<u>750</u>	<u>82,272</u>	<u>81,522</u>
Total receipts	<u>707,985</u>	<u>713,337</u>	<u>5,352</u>
Total funds available	<u>1,379,598</u>	<u>1,582,858</u>	<u>203,260</u>
Disbursements (outflows):			
Fees	8,000	-	8,000
Other debt services	-	1,200	(1,200)
Bond principal paid	1,075,000	575,000	500,000
Bond interest paid	296,598	96,598	200,000
Total disbursements	<u>1,379,598</u>	<u>672,798</u>	<u>706,800</u>
Fund balance, August 31, 2022	<u>\$ -</u>	<u>910,060</u>	<u>910,060</u>

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
SPECIAL BUILDING FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	Original and <u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Fund balance, September 1, 2021	\$ 1,671,178	1,746,148	74,970
Receipts (inflows):			
Local receipts:			
Local property taxes	692,360	612,360	(80,000)
Carline tax	-	258	258
Public power sales tax	-	3,960	3,960
Interest	-	4,615	4,615
Other local receipts	-	13,300	13,300
	<u>692,360</u>	<u>634,493</u>	<u>(57,867)</u>
State receipts:			
Homestead exemption	-	19,050	19,050
Property tax credit	-	35,154	35,154
Personal property tax	-	14,988	14,988
Pro-rate motor vehicle	-	1,470	1,470
Other state receipts	-	10,265	10,265
	<u>-</u>	<u>80,927</u>	<u>80,927</u>
Total receipts	<u>692,360</u>	<u>715,420</u>	<u>23,060</u>
Total funds available	<u>2,363,538</u>	<u>2,461,568</u>	<u>98,030</u>
Disbursements (outflows):			
Building repair & maintenance	-	183,131	(183,131)
Debt service - principal	2,363,538	200,000	2,163,538
Debt service - interest	-	23,125	(23,125)
Total disbursements	<u>2,363,538</u>	<u>406,256</u>	<u>1,957,282</u>
Fund balance, August 31, 2022	<u>\$ -</u>	<u>2,055,312</u>	<u>2,055,312</u>

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
QCPUF FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	Original and <u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Fund balance, September 1, 2021	\$ 10,472	10,473	1
Receipts (inflows):			
Local receipts:			
Local property taxes	-	24	24
Interest	-	11	11
Total receipts	-	35	35
Total funds available	10,472	10,508	36
Disbursements (outflows):			
Central services-building & site	10,472	-	10,472
Total disbursements	10,472	-	10,472
Fund balance, August 31, 2022	\$ -	10,508	10,508

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
STUDENT FEE FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	Original and <u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Fund balance, September 1, 2021	\$ 32,277	40,173	7,896
Receipts (inflows):			
Interest income	100	-	(100)
Fees	<u>115,080</u>	<u>51,876</u>	<u>(63,204)</u>
Total receipts	<u>115,180</u>	<u>51,876</u>	<u>(63,304)</u>
Total funds available	<u>147,457</u>	<u>92,049</u>	<u>(55,408)</u>
Disbursements (outflows):			
Extracurricular activity expenses	<u>147,457</u>	<u>19,628</u>	<u>127,829</u>
Total disbursements	<u>147,457</u>	<u>19,628</u>	<u>127,829</u>
Fund balance, August 31, 2022	<u>\$ -</u>	<u>72,421</u>	<u>72,421</u>

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
SCHOOL ACTIVITIES FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022

	Net Position 9/1/2021	Receipts	Transfers	Disbursements	Net Position 8/31/2022
Athletics	\$ 104,867	166,443	75,000	131,264	\$ 215,046
After school club	-	2,895	-	508	2,387
Annual	10,427	9,899	-	9,452	10,874
Apex	-	369	-	-	369
AP Funds	34,695	15,071	-	15,100	34,666
Art Class	100	372	-	202	270
Band	714	1,152	-	1,053	813
Band Trip	10,670	-	-	-	10,670
Baseball	851	512	-	553	810
Boys Basketball	422	7,077	-	5,544	1,955
Ceresco Book Fair	88	1,698	-	1,760	26
Ceresco Box Tops	392	22	-	-	414
Ceresco Field Trips	2,994	-	-	-	2,994
Ceresco Playground	1,463	-	-	-	1,463
Ceresco Pop	(34)	71	-	-	37
Cheerleaders	4,512	11,167	-	8,072	7,607
Choir	14,237	72	-	115	14,194
Class of 2021	383	-	-	383	-
Class of 2022	1,676	2,209	-	3,387	498
Class of 2023	55	4,708	-	4,392	371
Class of 2024	265	378	-	1,500	(857)
Class of 2025	-	92	-	-	92
Class of 2026	-	165	-	-	165
Class of 2027	1,863	165	-	-	2,028
Class of 2028	-	2,775	-	432	2,343
College Access Grant	-	5,632	-	4,938	694
Concessions	23,482	-	-	736	22,746
Cross Country	508	1,039	-	179	1,368
Culinary Snack Cart	1,246	-	-	36	1,210
DI	4,615	-	-	-	4,615
Drama	2,312	-	-	216	2,096
Drill Team	528	2,405	-	3,124	(191)
Elementary Fines	516	10	-	-	526
Elementary PE	2,168	-	-	-	2,168
Elementary Pictures	2,997	911	-	837	3,071
Elementary Prof Development	2,252	-	-	224	2,028
Elementary Reading	548	-	-	-	548
Elementary Student Council	484	-	-	-	484
FBLA	3,099	8,161	-	7,260	4,000
FFA	7,836	32,429	-	22,189	18,076
Field Trips	4,587	2,714	-	3,007	4,294
Fines	1,562	479	-	-	2,041
Football	8,351	9,328	-	9,859	7,820
Girls Basketball	1,842	3,024	-	3,975	891
Golf Activity	1,069	-	-	-	1,069
HAL	60	-	-	-	60
Hot Lunch	348	-	-	-	348
High School Caring Shelves	2,373	3,390	-	618	5,145
High School Computer	7,843	675	-	936	7,582
High School Pop	3	556	-	492	67
JH Boys Basketball	15	-	-	-	15
JH Football	115	1,012	-	503	624
JH Girls Basketball	68	45	-	-	113
JH Speech	-	380	-	-	380
JH Student Council	300	1,637	-	1,065	872
JH Track	552	-	-	36	516
JH Volleyball	571	473	-	29	1,015
Junior Achievement	630	-	-	-	630
Kindness Account	15,787	23,324	-	19,690	19,421
Library	2,420	203	-	10	2,613
Life Skills	2	-	-	-	2

See accompanying notes to financial statements.

LANCASTER COUNTY SCHOOL DISTRICT NO. 161
RAYMOND CENTRAL PUBLIC SCHOOLS
RAYMOND, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
SCHOOL ACTIVITIES FUND
FOR THE FISCAL YEAR ENDED AUGUST 31, 2022
(CONTINUED)

	Net Position 9/1/2021	Receipts	Transfers	Disbursements	Net Position 8/31/2022
Mock Trial	\$ 381	-	-	-	381
National Honor Society	37	437	-	92	382
Pre Kindergarten	2,017	8,187	-	3,966	6,238
Professional Development	17,097	6,200	-	5,948	17,349
PTO	1,363	2,072	-	3,244	191
Rain Garden	460	-	-	-	460
RC Concessions	105	51,108	-	47,828	3,385
RC Pacts	415	(239)	-	-	176
Restitution	88	239	-	327	-
SADD	61	-	-	-	61
Score Vision	-	94,517	-	52,796	41,721
Service Fee	583	901	-	299	1,185
Social Justice	194	-	-	-	194
Softball	6,065	6,825	-	5,058	7,832
Spanish Club	1,094	1,228	-	998	1,324
Speech	6,072	13,798	-	11,422	8,448
Staff In-Service	855	-	-	-	855
Stang Gang Student Section	-	16	-	-	16
Student Council	3,703	1,864	-	1,302	4,265
Student Pop	998	556	-	1,193	361
Testing	4,095	594	-	702	3,987
TFK	5,401	-	-	2,926	2,475
Tonettes	160	-	-	-	160
Track	886	465	-	-	1,351
Valparaiso Book Fair	9,523	1,576	-	1,539	9,560
Valparaiso Box Tops	3,233	180	-	97	3,316
Valparaiso Field Trips	6,022	-	-	-	6,022
Valparaiso In-Service	3,215	-	-	1,399	1,816
Valparaiso Movie Night	3,311	-	-	-	3,311
Valparaiso Office Book Fund	953	-	-	-	953
Valparaiso Pop	1,075	25	-	-	1,100
Volleyball	5,435	6,046	-	4,032	7,449
Weight Room	(1,131)	5,131	-	-	4,000
Wrestling	4,634	6,467	-	7,660	3,441
Totals	<u>\$ 380,128</u>	<u>533,332</u>	<u>75,000</u>	<u>416,504</u>	<u>571,956</u>

See accompanying notes to financial statements.



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education
Lancaster County School District No. 161
Raymond Central Public Schools
Raymond, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities and each major fund of Lancaster County School District No. 161, Raymond Central Public Schools (the School District), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon, dated November 5, 2022. Our report disclosed that, as described in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

School District's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the School District's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Shaw, Hull + Navarrette

SHAW, HULL & NAVARRETTE
CERTIFIED PUBLIC ACCOUNTANTS

Fremont, NE
November 5, 2022

RAYMOND CENTRAL SCHOOL DISTRICT NO. 161
RAYMOND, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2022

Significant Deficiencies in Internal Control

FINDING 2022-001: SEGREGATION OF DUTIES

Due to a limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipt, disbursements, and recording of transactions. According to best practices, the School District should assign different people the responsibilities of authorizing and recording transactions and controlling assets to reduce the opportunity of any person to be in a position to perpetrate and conceal errors or fraud in the normal course of his or her 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.

Response: Management is aware of the above finding, but believes the cost of hiring additional employees outweighs any benefit it would receive due to limited resources of the District. The District feels it has mitigating controls in place to reduce the risks associated with the organizational structure, including the approval process for all expenditures, which involves the School Board.