

Board of Education Regular Meeting  
Wednesday, March 8, 2023 7:30 PM  
Library--Superior High School, Superior, NE  
PO Box 288  
Superior, NE 68978

1. Routine Business
  - 1.1. Call Meeting to Order
  - 1.2. Pledge of Allegiance
  - 1.3. Roll Call
  - 1.4. Excuse Absent Board Member(s)
2. Regular Meeting Agenda
  - 2.1. Public Participation
  - 2.2. Presentations - Staff/Students
  - 2.3. Student Ambassador Report
  - 2.4. Consent Agenda
    - 2.4.1. Approval of Previous Minutes
    - 2.4.2. Approval of Treasurer's Report
    - 2.4.3. Approval of School Activity Fund Report
    - 2.4.4. Approval of Revenue Budget Report
    - 2.4.5. Approval of Expense Budget Report
  - 2.5. Approval of Previous Months Claims
  - 2.6. Accept 2021-2022 Audit
  - 2.7. Classified Wages
  - 2.8. Secondary Principal Contract

- 2.9. Certified Hire
- 2.10. Certified Hire
- 2.11. Certified Hire
- 2.12. Certified Hire
- 2.13. Certified Resignations
- 3. Correspondence
  - 3.1. March Board Quicks
- 4. Discussion Items
  - 4.1. Principals' Reports
  - 4.2. Superintendent's Report
  
  - 4.3. Report from Board Committees
- 5. Items for Next Board Meeting
- 6. Executive Session
- 7. Reconvene to regular session
- 8. Adjournment

NUCKOLLS COUNTY SCHOOL DISTRICT 65-0011  
SUPERIOR PUBLIC SCHOOLS  
SUPERIOR, NEBRASKA  
February 13, 2023

Matt Bargaen: Present, Brad Biltoft: Present, Peggy Meyer: Present, Luke Meyers: Present, Matt Sullivan: Present, Krista Tatro: Present. Present: 6.

Posted Locations:

- The Superior Express
- Superior Public Schools
- <https://www.superiorwildcats.org/>

Posted Dates: 02/03/2023 Superior Public Schools and <https://www.superiorwildcats.org/>  
02/09/2023 The Superior Express

1. Routine Business

1.1. Call Meeting to Order

Meeting was called to order at 7:30 p.m. by Matt Sullivan

1.2. Pledge of Allegiance

1.3. Roll Call

1.4. Excuse Absent Board Member(s)

2. Regular Meeting Agenda

2.1. Public Participation

Andrew Miller spoke on behalf of Red Caps extending their appreciation for the use of the facility for the Red Caps Basketball tournament.

2.2. Presentations - Staff/Students

Teacher of the Quarter

Teacher of the quarter will be in March.

2.3. Student Ambassador Report

Rayne Biltoft reported on current events including student council, speech team, FFA, bowling, social media and quiz bowl.

2.4. Consent Agenda

Motion to approve consent agenda as presented carried with a motion by Peggy Meyer and a second by Luke Meyers.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

2.4.1. Approval of Previous Minutes

2.4.2. Approval of Treasurer's Report

2.4.3. Approval of School Activity Fund Report

2.4.4. Approval of Revenue Budget Report

2.4.5. Approval of Expense Budget Report

2.5. Approval of Previous Months Claims

Motion to approve General Fund claims for January 2023 in the amount of \$582,261.77 carried with a motion by Matt Bargaen and a second by Brad Biltoft.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

2.6. Activities Director - job description

Motion to approve Activities Director job description as presented carried with a motion by Luke Meyers and a second by Peggy Meyer.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

Mr. Kobza summarized the activities director position.

2.7. Athletic/Activities Director hire

Motion to approve hiring Stephanie Corman as the Athletic/Activities director beginning May 1, 2023 carried with a motion by Peggy Meyer and a second by Krista Tatro.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

2.8. Voluntary Early Retirement Incentive Program

Motion to accept the Voluntary Early Retirement Incentive Program Application and Agreement with Ron Hershberger, Bob Cook, and Mel Rempe carried with a motion by Luke Meyers and a second by Peggy Meyer.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

The board thanks them for their years of service to the district.

## 2.9. Certified Resignations

Motion to accept the resignation of Ron Hershberger, Mel Rempe, Audrey Arsenian and Bailey Ellwanger effective at the end of the 2022-2023 school year carried with a motion by Peggy Meyer and a second by Krista Tatro.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

## 2.10. Secondary Principal resignation

Motion to accept the resignation of Bob Cook effective at the conclusion of his 2022-23 contract carried with a motion by Peggy Meyer and a second by Krista Tatro.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

## 2.11. Elementary Principal Contract

Motion to extend a contract to Jodi Fierstein to serve as PK-5 Principal for the 2023-2024 school year with a 2% salary increase carried with a motion by Luke Meyers and a second by Matt Bargaen.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

## 2.12. 2023-2024 Negotiated Agreement

Motion to approve the Negotiated Agreement for 2023-2024 as negotiated with the Superior Education Association carried with a motion by Peggy Meyer and a second by Brad Biltoft.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

Peggy reviewed the summary, which included a signing bonus.

## 2.13. Non-Certified Salaries

Motion to approve a 2% wage increase for salaried, non-certified employees for the 2023-2024 contract year carried with a motion by Peggy Meyer and a second by Krista Tatro.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

#### 2.14. Policy 4063 Extra Duty and Extended Contract Assignments for Certificated Staff

Motion to approve Policy 4063 as presented carried with a motion by Matt Sullivan and a second by Matt Bargaen.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

Mr. Kobza explained the policy.

#### 2.15. 2023-2024 School Calendar

Motion to approve the 2023-2024 calendar as presented carried with a motion by Peggy Meyer and a second by Luke Meyers.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

### 3. Correspondence

#### 3.1. February Board Quicks

### 4. Discussion Items

#### 4.1. Principals' Reports

Mr. Cook gave the secondary principal report. Mrs. Fierstein presented the elementary principal report.

#### 4.2. Superintendent's Report

Mr. Kobza reviewed the NASB membership letter. Discussion was had about the national school board association. Mr. Kobza was recruiting at UNL Friday, Fort Hayes today, UNO next week and South Dakota after that and Chadron is March 22. There are quality candidates, yet not a lot are out there. Ag, Art, MS Math, Science and guidance counselor need to be filled, as well as secondary principal.

Construction update - area has been measured for beams and it looks like they will start the first

part of April as long as the weather cooperates. There doesn't seem to be any supply chain issues.

Mr. Kobza gave a summary of the legislative update. The Pillen plan will more than likely go into effect next year. LB545 prohibits certain groups from using facilities. An important thing to do as a board member is to remind legislators that you were elected as well to make decisions for our kids and community.

#### 4.3. Report from Board Committees

The finance committee needs to meet within the next week or two. Review budget scenarios and talk about classified staff pay.

#### 5. Items for Next Board Meeting

Teacher of the Quarter; Sara Fuller - Personal Finance

#### 6. Executive session

Motion to enter into executive session for the discussion of personnel for the protection of public interest at 8:21 p.m. for the discussion or personnel carried with a motion by Peggy Meyer and a second by Matt Sullivan.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

#### 7. Reconvene to regular session

Motion to reconvene to regular session at 8:53 p.m. carried with a motion by Matt Sullivan and a second by Matt Bargaen.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

#### 8. Adjournment

Meeting adjourned at 8:53 by M Sullivan.

# Superior Public Schools

## February 2023 Cash Summary Report

<b>Fund</b>	<b>Description</b>	<b>Beginning Balance</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Ending Balance</b>
01	General Fund	\$1,065,426.68	\$755,383.16	(\$581,093.45)	\$1,239,716.39
02	Depreciation Fund	\$543,793.08	\$208.58	\$0.00	\$544,001.66
03	Employee Benefit Fund	\$6,531.30	\$0.75	\$0.00	\$6,532.05
05	Activity Fund	\$187,660.09	\$17,356.73	(\$36,616.93)	\$168,399.89
06	School Nutrition Fund	\$35,425.37	\$22,679.36	(\$26,490.44)	\$31,614.29
07	Bond Fund	\$315,627.53	\$40,315.22	\$0.00	\$355,942.75
08	Special Building Fund	\$1,475,186.99	\$33,749.40	(\$38,077.18)	\$1,470,859.21
09	QCPUF Fund	\$28,123.06	\$10,752.62	\$0.00	\$38,875.68
<b>Total</b>		<b>\$3,657,774.10</b>	<b>\$880,445.82</b>	<b>(\$682,278.00)</b>	<b>\$3,855,941.92</b>

**DEPRECIATION FUND**

**F&M Bank**

Beg Balance 1/31/2023	\$543,793.08
Receipts	\$208.58 interest
Disbursements	\$0.00
Ending Balance 02/28/2023	\$544,001.66

**QUALIFIED CAPITAL PURPOSE FUND**

**F&M Bank**

**Home Federal**

Beg Balance 1/31/2023	\$24,580.73	\$3,542.33
Receipts	\$0.00 interest	\$10,748.48 County proceeds \$4.14 interest
Disbursements	\$0.00	\$0.00
Ending Balance 02/28/2023	\$24,580.73	\$14,294.95
Total QCPUF	\$38,875.68	

**BOND FUND**

**Horizon Bank**

Beg Balance 1/31/2023	\$315,627.53
Receipts	\$39,675.62 County Proceeds \$639.60 interest
Disbursements	\$0.00
Ending Balance 02/28/2023	\$355,942.75

**SPECIAL BUILDING FUND**

**Home Federal**

Beg Balance 1/31/2023	\$1,475,186.99
Receipts	\$33,518.16 County Proceeds \$231.24 interest
Disbursements	\$29,538.90 Clark & Enerson-entryway architect \$8,538.28 Protex-entryway access equipment
Ending Balance 02/28/2023	\$1,470,859.21

**General Fund  
February 2023**

**Bills**

Original List	\$	97,899.29
Voided Expenditure Checks	\$	-
Receipts Posted to Expenditure Account: (SCNUSD BCBS; CCC Class reiml	\$	(1,168.32)
Total	\$	96,730.97

**Additions**

NONE	\$	-
	\$	-
	\$	-
Total Additions	\$	-

**Total Bills** \$ 96,730.97

**Payroll & Benefits**

Original Total	\$	484,362.48
Additions/Corrections	\$	-
Total	\$	484,362.48

**Total Payroll & Benefits** \$ 484,362.48

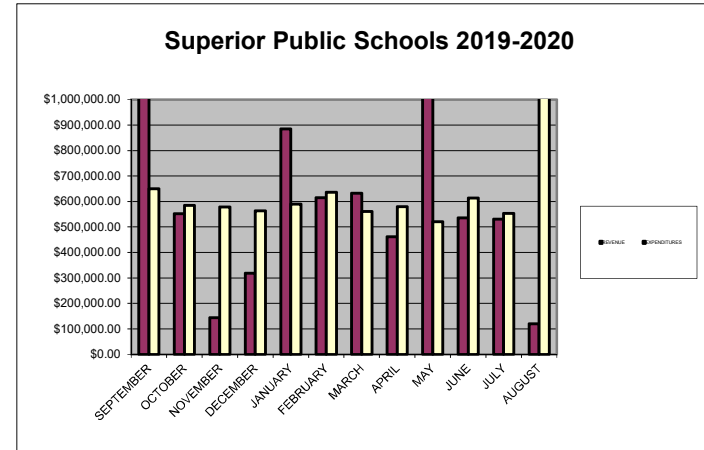
**February Expenditure Adjusted Grand Total** \$ 581,093.45

**GENERAL FUND RECAP - February 2023**

Beginning Balance 01-31-2023	\$	1,065,426.68
Receipts	\$	755,383.16
Expenditures	\$	581,093.45
Ending Balance 02-28-2023	\$	1,239,716.39

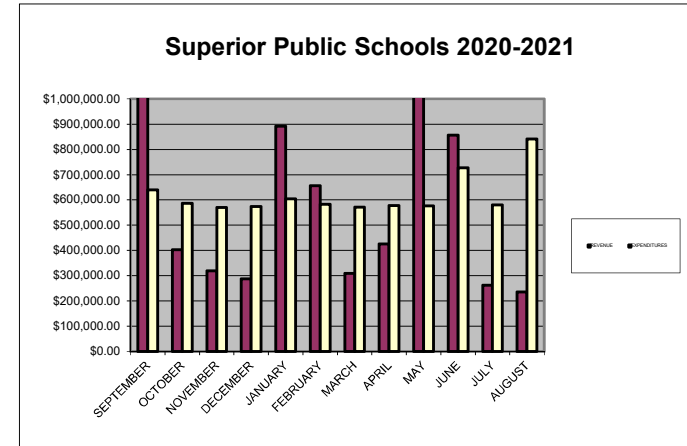
**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011  
GENERAL FUND  
2019-2020 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$2,081,605.89	\$1,140,743.32	\$649,859.92	\$2,572,489.29
OCTOBER	\$2,572,489.29	\$551,559.00	\$584,510.28	\$2,539,538.01
NOVEMBER	\$2,539,538.01	\$143,851.40	\$577,781.45	\$2,105,607.96
DECEMBER	\$2,105,607.96	\$318,249.77	\$563,042.07	\$1,860,815.66
JANUARY	\$1,860,815.66	\$885,052.02	\$589,545.70	\$2,156,321.98
FEBRUARY	\$2,156,321.98	\$614,680.36	\$636,514.66	\$2,134,487.68
MARCH	\$2,134,487.68	\$632,297.03	\$560,310.40	\$2,206,474.31
APRIL	\$2,206,474.31	\$462,013.82	\$579,090.64	\$2,089,397.49
MAY	\$2,089,397.49	\$1,271,335.81	\$520,376.23	\$2,840,357.07
JUNE	\$2,840,357.07	\$535,382.77	\$614,054.80	\$2,761,685.04
JULY	\$2,761,685.04	\$529,969.38	\$552,830.43	\$2,738,823.99
AUGUST	\$2,738,823.99	\$119,254.29	\$1,107,848.56	\$1,750,229.72



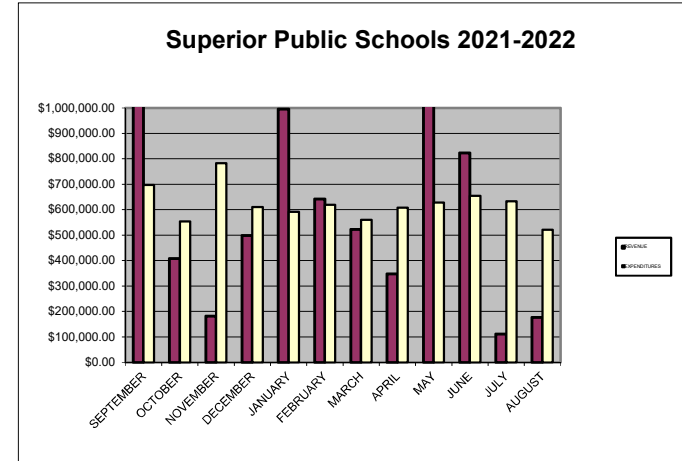
**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011  
GENERAL FUND  
2020-2021 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$1,750,229.72	\$1,270,816.74	\$640,026.23	\$2,381,020.23
OCTOBER	\$2,381,020.23	\$402,654.95	\$586,564.61	\$2,197,110.57
NOVEMBER	\$2,197,110.57	\$318,877.70	\$570,306.88	\$1,945,681.39
DECEMBER	\$1,945,681.39	\$288,275.08	\$574,210.33	\$1,659,746.14
JANUARY	\$1,659,746.14	\$891,465.75	\$605,021.17	\$1,946,190.72
FEBRUARY	\$1,946,190.72	\$656,809.29	\$582,762.55	\$2,020,237.46
MARCH	\$2,020,237.46	\$309,509.02	\$571,916.06	\$1,757,830.42
APRIL	\$1,757,830.42	\$425,963.71	\$577,657.26	\$1,606,136.87
MAY	\$1,606,136.87	\$1,207,261.61	\$576,493.44	\$2,236,905.04
JUNE	\$2,236,905.04	\$856,149.48	\$727,280.15	\$2,365,774.37
JULY	\$2,365,774.37	\$261,985.24	\$580,055.64	\$2,047,703.97
AUGUST	\$2,047,703.97	\$236,181.91	\$841,394.51	\$1,442,491.37



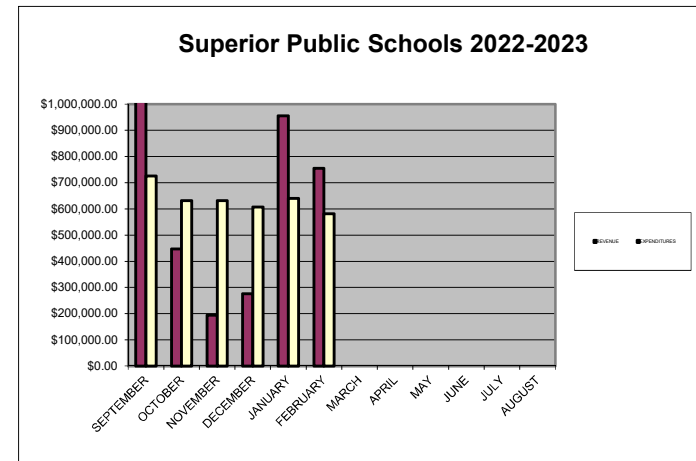
**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011  
GENERAL FUND  
2021-2022 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$1,442,491.37	\$1,192,592.22	\$697,447.45	\$1,937,636.14
OCTOBER	\$1,937,636.14	\$407,760.19	\$554,015.29	\$1,791,381.04
NOVEMBER	\$1,791,381.04	\$181,757.45	\$783,156.37	\$1,189,982.12
DECEMBER	\$1,189,982.12	\$498,733.66	\$610,650.15	\$1,078,065.63
JANUARY	\$1,078,065.63	\$994,756.13	\$591,110.10	\$1,481,711.66
FEBRUARY	\$1,481,711.66	\$642,442.97	\$618,591.36	\$1,505,563.27
MARCH	\$1,505,563.27	\$522,516.39	\$559,480.92	\$1,468,598.74
APRIL	\$1,468,598.74	\$347,307.72	\$608,160.41	\$1,207,746.05
MAY	\$1,207,746.05	\$1,454,501.61	\$627,812.21	\$2,034,435.45
JUNE	\$2,034,435.45	\$823,280.65	\$654,845.57	\$2,202,870.53
JULY	\$2,202,870.53	\$111,119.93	\$633,528.93	\$1,680,461.53
AUGUST	\$1,680,461.53	\$176,329.90	\$520,605.33	\$1,336,186.10



**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011  
GENERAL FUND  
2022-2023 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$1,336,186.10	\$1,094,427.33	\$726,305.18	\$1,704,308.25
OCTOBER	\$1,704,308.25	\$447,124.34	\$632,040.93	\$1,519,391.66
NOVEMBER	\$1,519,391.66	\$194,010.88	\$631,837.48	\$1,081,565.06
DECEMBER	\$1,081,565.06	\$276,080.92	\$607,629.18	\$750,016.80
JANUARY	\$750,016.80	\$955,678.74	\$640,268.86	\$1,065,426.68
FEBRUARY	\$1,065,426.68	\$755,383.16	\$581,093.45	\$1,239,716.39
MARCH				
APRIL				
MAY				
JUNE				
JULY				
AUGUST				



# Current Cash Balance

Sorted by Site ID, Reporting ID, Activity ID.  
From 02/01/2023 to 02/28/2023.

Site ID	Site Name	Rep ID	Reporting ID Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Activity ID	Activity Name							
SPS	Superior Public Schools							
100	Athletics			1,527.32	7,361.00	13,879.17	-174.24	-5,165.09
105	Bowling			886.16	0.00	0.00	0.00	886.16
110	Boys' Basketball			86.04	215.00	0.00	0.00	301.04
115	Cross Country			175.92	0.00	25.00	0.00	150.92
120	Girls' Basketball			4,868.26	0.00	110.00	0.00	4,758.26
125	Boys' Golf			482.16	0.00	196.00	0.00	286.16
130	Football			1,072.05	0.00	0.00	0.00	1,072.05
135	JH Football			8.50	0.00	0.00	0.00	8.50
140	JH Volleyball			460.11	0.00	0.00	0.00	460.11
145	JH Girls Basketball			31.72	0.00	0.00	0.00	31.72
150	Girls' Golf			797.16	50.00	0.00	0.00	847.16
170	Volleyball			370.92	0.00	0.00	0.00	370.92
180	Wrestling			1,352.73	0.00	0.00	330.00	1,682.73
190	Track			3,010.66	0.00	373.91	0.00	2,636.75
300	Archery			523.87	1,010.07	0.00	8.50	1,542.44
305	Art Club			166.18	0.00	0.00	0.00	166.18
320	Community Service Club			3,224.82	0.00	266.10	0.00	2,958.72
325	Drama			1,854.74	0.00	213.69	0.00	1,641.05
335	FBLA			8,354.90	117.00	820.30	0.00	7,651.60
345	FFA			34,544.25	79.00	10,138.45	0.00	24,484.80
350	Foreign Language			4,941.60	778.92	565.00	42.50	5,198.02
355	S Club			63.63	0.00	0.00	0.00	63.63
360	Speech			1,647.23	0.00	181.50	0.00	1,465.73
365	Student Council			8,767.51	749.06	357.63	0.00	9,158.94
370	Drill Team			1,704.90	0.00	0.00	0.00	1,704.90
500	Elementary K-5			8,407.82	22.60	170.48	0.00	8,259.94
501	Elementary PBiS			647.54	0.00	89.93	0.00	557.61
503	Kids' Club			618.44	0.00	36.65	0.00	581.79
505	Middle School			473.32	0.00	0.00	0.00	473.32
510	Secondary			1,284.34	90.00	2,794.00	0.00	-1,419.66
511	Secondary PBiS			1,904.77	0.00	19.80	0.00	1,884.97
519	Class of 2019			0.00	0.00	0.00	0.00	0.00
520	Class of 2020			0.00	0.00	0.00	0.00	0.00
521	Class of 2021			0.00	0.00	0.00	0.00	0.00
522	Class of 2022			10.00	0.00	0.00	0.00	10.00
523	Class of 2023			3,947.29	0.00	59.98	0.00	3,887.31
524	Class of 2024			8,253.07	0.00	0.00	0.00	8,253.07
525	Class of 2025			3,139.36	1,936.20	0.00	26.00	5,101.56
526	Class of 2026			1,689.41	255.00	0.00	0.00	1,944.41
610	Ag Ed			338.12	0.00	9.21	0.00	328.91
615	Ag Trip			4,225.81	0.00	0.00	0.00	4,225.81
620	Art Fund			2,709.29	0.00	0.00	0.00	2,709.29
630	Music			14,414.63	210.00	94.99	0.00	14,529.64

# Current Cash Balance

Sorted by Site ID, Reporting ID, Activity ID.  
From 02/01/2023 to 02/28/2023.

Site ID	Site Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Rep ID	Reporting ID Name	Activity ID	Activity Name			
640	Flashlight	15,230.00	0.00	330.00	0.00	14,900.00
650	Greenhouse	58.43	0.00	0.00	0.00	58.43
660	Industrial Arts	3,944.70	0.00	0.00	0.00	3,944.70
670	Student Purchases	18.00	0.00	0.00	0.00	18.00
690	Yearbook	2,618.45	0.00	0.00	0.00	2,618.45
800	Backpack Program	16,225.69	0.00	0.00	0.00	16,225.69
805	EPOCH	469.10	0.00	0.00	0.00	469.10
810	Flower Fund	172.45	0.00	0.00	0.00	172.45
820	Alumni Board	361.49	0.00	0.00	0.00	361.49
830	Library Fund	958.92	37.94	0.00	0.00	996.86
840	Cats Cafe	149.81	42.50	0.00	0.00	192.31
845	Striv	1,201.86	0.00	15.63	0.00	1,186.23
850	Weight Room	0.00	0.00	0.00	0.00	0.00
860	Teachers' Workroom	1,382.11	81.65	75.00	0.00	1,388.76
861	Elementary Workroom	283.97	0.00	0.00	0.00	283.97
870	Therapy Dog	516.45	0.00	0.00	0.00	516.45
880	Wildcat Food	6,757.80	3,657.62	5,794.51	-232.76	4,388.15
890	Wellness Grant	629.46	0.00	0.00	0.00	629.46
990	Interest	3,694.55	663.17	0.00	0.00	4,357.72
<b>Totals:</b>		<b>187,659.79</b>	<b>17,356.73</b>	<b>36,616.93</b>	<b>0.00</b>	<b>168,399.59</b>
<b>SPS Totals:</b>		<b>187,659.79</b>	<b>17,356.73</b>	<b>36,616.93</b>	<b>0.00</b>	<b>168,399.59</b>
<b>Report Totals:</b>		<b>187,659.79</b>	<b>17,356.73</b>	<b>36,616.93</b>	<b>0.00</b>	<b>168,399.59</b>

# Check Detail

Sorted by Activity ID, Site ID.  
From 02/01/2023 to 02/28/2023.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
100	Athletics					
SPS	Superior Public Schools					
034686 Void	10/11/2022 02/27/2023	Brent Rempel	No	101522 BR	Kim Williams JVVB official 10/15/22	-40.00
034955 Cleared	02/02/2023 02/28/2023	Fillmore Central High School	No	01312023 WR boys	Sharon Bilstoft 01312023 WR boys fee	165.00
034955 Cleared	02/02/2023 02/28/2023	Fillmore Central High School	No	01312023 WR girls	Sharon Bilstoft 01312023 WR girls fee	40.00
034956 Cleared	02/02/2023 02/28/2023	Donna Miller	No	01312023dm	Sharon Bilstoft 01312023 GBB SNC	15.00
034957 Cleared	02/02/2023 02/28/2023	Archery	No	01262023conc	Sharon Bilstoft 01262023 JHBBB conc	6.00
034960 Cleared	02/02/2023 02/28/2023	Southern Nebraska Conference	No	01312023 GBB SNC	Sharon Bilstoft 01312023 GBB SNC gate	298.80
034968 Cleared	02/06/2023 02/28/2023	Jim Peterson	Yes	020723 & 021023 JimP	Sharon Bilstoft 020723 JHBB 021023 JHBB & JVBB	215.00
034969 Cleared	02/06/2023 02/28/2023	Josh Peterson	Yes	020723 & 021023 JoshPP	Sharon Bilstoft 020723 JHBB 021023 JHBB & JVBB	215.00
034970 Cleared	02/06/2023 02/28/2023	Terry Anstine	No	02102023TA	Sharon Bilstoft 02102023 Ref VGBB	155.00
034971 Cleared	02/06/2023 02/28/2023	Zane Anstine	No	02102023ZA	Sharon Bilstoft 02102023 Ref VGBB	155.00
034972 Cleared	02/06/2023 02/28/2023	Lance Creech	No	02102023LC	Sharon Bilstoft 02102023 Ref VGBB	155.00
034973 Cleared	02/07/2023 02/28/2023	Southern School District	No	02072023ath	Sharon Bilstoft JHBB entry fee 02112023	50.00
034980 Cleared	02/09/2023 02/28/2023	Lou's Sporting Goods	No	AAH752488- AX01	Sharon Bilstoft track uniforms 02082023	4,290.22
034981 Cleared	02/09/2023 02/28/2023	Awards Unlimited, Inc.	No	68732	Sharon Bilstoft winter medalist awards	692.73
034983 Cleared	02/09/2023 02/28/2023	Amazon Capital Services	No	1XRV-LJLJ- P7W9	Kim Williams training room supplies	281.47

# Check Detail

Sorted by Activity ID, Site ID.  
From 02/01/2023 to 02/28/2023.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
100	Athletics					
SPS	Superior Public Schools					
034984 Cleared	02/09/2023 02/28/2023	Ideal Market	No	Jan. 2023 1493	Kim Williams WR hospitality room meat	74.26
034984 Cleared	02/09/2023 02/28/2023	Ideal Market	No	Jan 23 1493	Kim Williams WR hospitality room drinks, supplies	104.00
034986 Cleared	02/14/2023 02/28/2023	Dylan Shenk	No	02142023DS	Sharon Bilstoft 02142023 Ref GBB Sub	160.00
034987 Cleared	02/14/2023 02/28/2023	Bradley Lindbald	No	02142023BL	Sharon Bilstoft 02142023 Ref GBB Sub	160.00
034988 Printed	02/14/2023 02/14/2023	Ty Lebar	No	02142023TL	Sharon Bilstoft 02142023 Ref GBB Sub	160.00
034993 Printed	02/16/2023 02/16/2023	Adams Central High School	No	02152023ath	Sharon Bilstoft JV WR entry fee 2/3/2023	30.00
034994 Cleared	02/16/2023 02/28/2023	Paul Heusinkvelt	No	cell phone stipend Feb 2023	Sharon Bilstoft Feb 2023 cell phone	50.00
034995 Cleared	02/17/2023 02/28/2023	Dylan Shenk	No	02172023DS	Sharon Bilstoft 02172023 Ref GBB Subdistrict	90.00
034996 Printed	02/17/2023 02/17/2023	Ty Lebar	No	02172023TL	Sharon Bilstoft 02172023 Ref GBB Subdistrict	90.00
034997 Cleared	02/17/2023 02/28/2023	Bradley Lindbald	No	02172023BL	Sharon Bilstoft 02172023 Ref GBB Subdistrict	90.00
035004 Printed	02/21/2023 02/21/2023	Fairfield Inn & Suites Grand Island	No	88705; 88706; 88707; 88708	Sharon Bilstoft hotel room state dance 02172023	679.80
035006 Printed	02/21/2023 02/21/2023	Ryan Heffner	No	02202023ath	Sharon Bilstoft letterman jackets	2,950.00
035019 Printed	02/22/2023 02/22/2023	Nebraska School Activities Association	No	02212023NSAA	Sharon Bilstoft 02212023NSAA GBB Subdistricts	1,210.97
035020 Printed	02/22/2023 02/22/2023	Fillmore Central High School	No	02212023FC	Sharon Bilstoft 02212023 GBB Subdistricts	125.98
035021 Printed	02/22/2023 02/22/2023	Thayer Central Community Schools	No	02212023TC	Sharon Bilstoft 02212023 GBB Subdistricts	88.58
035022 Printed	02/22/2023 02/22/2023	Sutton Public Schools	No	02212023SUT	Sharon Bilstoft 02212023 GBB Subdistricts	221.36

# Check Detail

Sorted by Activity ID, Site ID.  
From 02/01/2023 to 02/28/2023.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
<hr/> <b>100</b> <b>Athletics</b> <hr/>						
SPS	Superior Public Schools					
035023 Printed	02/22/2023 02/22/2023	Platform Athletics, LLC	No	02212023ath	Sharon Bilstoft online lifting program 02212023	900.00
Total for SPS - Superior Public Schools:						13,879.17
Total for 100 - Athletics:						13,879.17
<hr/> <b>115</b> <b>Cross Country</b> <hr/>						
SPS	Superior Public Schools					
035027 Printed	02/24/2023 02/24/2023	Ron Hershberger	No	02232023cc	Sharon Bilstoft hospitality tent 09012022cc	25.00
<hr/> <b>120</b> <b>Girls' Basketball</b> <hr/>						
SPS	Superior Public Schools					
034989 Printed	02/16/2023 02/16/2023	Brooke Bauer Photography	No	1845	Sharon Bilstoft GBB senior night gift	110.00
<hr/> <b>125</b> <b>Boys' Golf</b> <hr/>						
SPS	Superior Public Schools					
034974 Cleared	02/07/2023 02/28/2023	Kirk Utecht	Yes	1220	Sharon Bilstoft 020723 shirt/golf balls	92.25
034990 Cleared	02/16/2023 02/28/2023	Kirk Utecht	Yes	8562	Sharon Bilstoft boys golf bags	103.75
Total for SPS - Superior Public Schools:						196.00
Total for 125 - Boys' Golf:						196.00
<hr/> <b>190</b> <b>Track</b> <hr/>						
SPS	Superior Public Schools					
034984 Cleared	02/09/2023 02/28/2023	Ideal Market	No	Jan. 23 1493	Kim Williams WR meet concessions supplies	35.43
034984 Cleared	02/09/2023 02/28/2023	Ideal Market	No	Jan 2023 1493	Kim Williams WR meet concessions hamburgers, cheese	303.65
034984 Cleared	02/09/2023 02/28/2023	Ideal Market	No	Jan 2023 #1493	Kim Williams Concessions-hot dogs, buns	34.83
Total for SPS - Superior Public Schools:						373.91
Total for 190 - Track:						373.91

# Check Detail

Sorted by Activity ID, Site ID.  
From 02/01/2023 to 02/28/2023.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
<b>320 Community Service Club</b>						
SPS Superior Public Schools						
034966 Cleared	02/03/2023 02/28/2023	Linpecco-Hastings	No	6100085556 6100086504	Sharon Biltoft pop 01032023	266.10
<b>325 Drama</b>						
SPS Superior Public Schools						
034978 Cleared	02/09/2023 02/28/2023	Fillmore Central High School	No	11302022OneAc t	Sharon Biltoft 11302022 One Act	213.69
<b>335 FBLA</b>						
SPS Superior Public Schools						
034316 Void	03/31/2022 02/10/2023	Nebraska FBLA Foundation Trust	No	2022 State	Kim Williams Social activity at convention	-28.00
034959 Cleared	02/02/2023 02/28/2023	U.S. Bank	No	7438940	Sharon Biltoft 01172023 FBLA shirts	209.30
034998 Cleared	02/20/2023 02/28/2023	Nebraska FBLA FLC Registration	No	43629	Sharon Biltoft SLC registration 02172023	639.00
Total for SPS - Superior Public Schools:						820.30
Total for 335 - FBLA:						820.30
<b>345 FFA</b>						
SPS Superior Public Schools						
034962 Cleared	02/02/2023 02/28/2023	4 Seasons Fund Raising	No	10049414	Sharon Biltoft 01312023 FFA Fruit	8,865.15
034984 Cleared	02/09/2023 02/28/2023	Ideal Market	No	Jan 23 1232	Kim Williams game shoot supplies	178.30
035025 Printed	02/23/2023 02/23/2023	National FFA Organization	No	MDS288797	Sharon Biltoft Jackets ties chains 02232023	1,095.00
Total for SPS - Superior Public Schools:						10,138.45
Total for 345 - FFA:						10,138.45

# Check Detail

Sorted by Activity ID, Site ID.  
From 02/01/2023 to 02/28/2023.

Activity ID Site ID	Activity Name Site Name	Check # Status	Issue Date Status Date	Vendor Name PO Number	1099? Invoice Number	Approved by Description	Amount
<b>350 Foreign Language</b>							
SPS Superior Public Schools							
034999 Cleared	02/20/2023 02/28/2023	Sharon Bilstoft	No	02142023sb	Sharon Bilstoft concessions 02142023	170.00	
035000 Cleared	02/20/2023 02/28/2023	Rebeca Tadeo	No	02142023rt	Sharon Bilstoft concessions 02142023	120.00	
035001 Cleared	02/20/2023 02/28/2023	Breea Blevins	No	02142023bb	Sharon Bilstoft concessions 02142023	175.00	
035002 Cleared	02/20/2023 02/28/2023	Lisa Butler	No	02142023lb	Sharon Bilstoft concessions 02142023	100.00	
Total for SPS - Superior Public Schools:						565.00	
Total for 350 - Foreign Language:						565.00	

<b>360 Speech</b>							
SPS Superior Public Schools							
034964 Cleared	02/02/2023 02/28/2023	Wilber-Clatonia Public Schools	No	01282023speech	Sharon Bilstoft 01282023 WC speech	120.00	
034979 Printed	02/09/2023 02/09/2023	Beatrice Public Schools	No	02092023 Speech	Sharon Bilstoft 02092023 speech	61.50	
Total for SPS - Superior Public Schools:						181.50	
Total for 360 - Speech:						181.50	

# Check Detail

Sorted by Activity ID, Site ID.  
From 02/01/2023 to 02/28/2023.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
<b>365 Student Council</b>						
SPS Superior Public Schools						
034966 Cleared	02/03/2023 02/28/2023	Linpecco-Hastings	No	6100085555	Sharon Biltoft juice/water for machine	110.02
034977 Cleared	02/09/2023 02/28/2023	Superior Bowl, LLC	No	07-181	Sharon Biltoft 02102023 mixer	90.00
034983 Cleared	02/09/2023 02/28/2023	Amazon Capital Services	No	1DLR-HQ9V- NRVD	Kim Williams project supplies	24.95
034983 Cleared	02/09/2023 02/28/2023	Amazon Capital Services	No	1QDY-134V- 7YXL	Kim Williams Hershey kiss rose supplies	65.44
034983 Cleared	02/09/2023 02/28/2023	Amazon Capital Services	No	1V96-77CN- 9LFG	Kim Williams competition supplies	18.86
034983 Cleared	02/09/2023 02/28/2023	Amazon Capital Services	No	1G7F-KJMF- JGJQ	Kim Williams Hershey kiss rose supplies	17.98
034984 Cleared	02/09/2023 02/28/2023	Ideal Market	No	Jan 23 1474	Kim Williams project supplies	30.38
Total for SPS - Superior Public Schools:						357.63
Total for 365 - Student Council:						357.63
<b>500 Elementary K-5</b>						
SPS Superior Public Schools						
034959 Cleared	02/02/2023 02/28/2023	U.S. Bank	No	319601	Sharon Biltoft 01032023 candy	77.50
034959 Cleared	02/02/2023 02/28/2023	U.S. Bank	No	321301	Sharon Biltoft 01032023 candy	4.00
034984 Cleared	02/09/2023 02/28/2023	Ideal Market	No	Jan 23 #1493	Kim Williams Concessions supplies	13.98
035003 Cleared	02/21/2023 02/28/2023	Crest Theatre	No	02132023elem	Sharon Biltoft theater rental	75.00
Total for SPS - Superior Public Schools:						170.48
Total for 500 - Elementary K-5:						170.48

# Check Detail

Sorted by Activity ID, Site ID.  
From 02/01/2023 to 02/28/2023.

Activity ID	Activity Name	Site ID	Site Name	Check #	Issue Date	Vendor Name	1099?	Invoice Number	Approved by	Status	Status Date	PO Number	Description	Amount
501	Elementary PBiS													
SPS	Superior Public Schools													
034959	02/02/2023	U.S. Bank							Sharon Biltoft					
Cleared	02/28/2023		No	00999004					01102023 Pbis pizza					89.93
503	Kids' Club													
SPS	Superior Public Schools													
034984	02/09/2023	Ideal Market							Kim Williams					
Cleared	02/28/2023		No	Jan 23 1227					Kids Club staff supplies					36.65

# Check Detail

Sorted by Activity ID, Site ID.  
From 02/01/2023 to 02/28/2023.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
<b>510 Secondary</b>						
SPS Superior Public Schools						
035007 Cleared	02/21/2023 02/28/2023	Kara Acino	No	02202023KA	Sharon Bilstoft SNC Speech Judge 02252023	219.00
035008 Printed	02/21/2023 02/21/2023	Keli Margritz	No	02202023KM	Sharon Bilstoft SNC Speech Judge 02252023	197.00
035009 Printed	02/21/2023 02/21/2023	Kate Millington	No	02202023KM	Sharon Bilstoft SNC Speech Judge 02252023	253.00
035010 Printed	02/21/2023 02/21/2023	Blaine Christen	No	02202023BC	Sharon Bilstoft SNC Speech Judge 02252023	314.00
035011 Printed	02/21/2023 02/21/2023	Jen Christen	No	02202023JC	Sharon Bilstoft SNC Speech Judge 02252023	314.00
035012 Printed	02/21/2023 02/21/2023	Brian Gibson	No	02202023BG	Sharon Bilstoft SNC Speech Judge 02252023	219.00
035013 Cleared	02/21/2023 02/28/2023	Payton Demers-Sahling	No	02202023PDS	Sharon Bilstoft SNC Speech Judge 02252023	243.00
035014 Printed	02/21/2023 02/21/2023	Heidi Thomas	No	02202023HT	Sharon Bilstoft SNC Speech Judge 02252023	251.00
035015 Cleared	02/21/2023 02/28/2023	Jael Johnson	No	02202023JJ	Sharon Bilstoft SNC Speech Judge 02252023	236.00
035016 Printed	02/21/2023 02/21/2023	Ashley Overturf	No	02202023AO	Sharon Bilstoft SNC Speech Judge 02252023	125.50
035017 Cleared	02/21/2023 02/28/2023	Jean Blase	No	02202023JB	Sharon Bilstoft SNC Speech Judge 02252023	194.50
035018 Printed	02/21/2023 02/21/2023	Jacob Howe	No	02202023JH	Sharon Bilstoft SNC Speech Judge 02252023	219.00
035024 Printed	02/23/2023 02/23/2023	Brian Gibson	No	02222023BG	Sharon Bilstoft SNC Speech Judge 02252023	9.00
Total for SPS - Superior Public Schools:						2,794.00
Total for 510 - Secondary:						2,794.00

<b>511 Secondary PBiS</b>						
SPS Superior Public Schools						
034984 Cleared	02/09/2023 02/28/2023	Ideal Market	No	Jan 23 1226	Kim Williams PBiS incentives	19.80

# Check Detail

Sorted by Activity ID, Site ID.  
From 02/01/2023 to 02/28/2023.

Activity ID Site ID	Activity Name Site Name	Vendor Name	1099?	Invoice Number	Approved by Description	Amount
<b>523 Class of 2023</b>						
SPS	Superior Public Schools					
034965 Cleared	02/03/2023 02/28/2023	Victory Too	No	56039	Sharon Biltoft senior banners	59.98
<b>610 Ag Ed</b>						
SPS	Superior Public Schools					
034985 Cleared	02/12/2023 02/28/2023	Superior Motor Parts	No	413947	Kim Williams LDE Team supplies	9.21
<b>630 Music</b>						
SPS	Superior Public Schools					
034411 Void	05/12/2022 02/10/2023	Trent Siebecker	No	2022 TS	Kim Williams Band deposit refund	-25.00
034959 Cleared	02/02/2023 02/28/2023	U.S. Bank	No	593813940	Sharon Biltoft 01102023 motel	100.00
034982 Cleared	02/09/2023 02/28/2023	Yandas Music & Pro Audio	No	632534	Sharon Biltoft 02072023 inst parts	9.00
034983 Cleared	02/09/2023 02/28/2023	Amazon Capital Services	No	1DPC-L1QR-1D93	Kim Williams neck strap	10.99
Total for SPS - Superior Public Schools:						94.99
Total for 630 - Music:						94.99
<b>640 Flashlight</b>						
SPS	Superior Public Schools					
034963 Cleared	02/02/2023 02/28/2023	Brooke Bauer Photography	No	1847	Sharon Biltoft 01312023 journalism photos	190.00
034976 Cleared	02/07/2023 02/28/2023	Superior Publishing Co., Inc	No	01272023jrnl	Sharon Biltoft 012723 flashlight publishing	140.00
Total for SPS - Superior Public Schools:						330.00
Total for 640 - Flashlight:						330.00

# Check Detail

Sorted by Activity ID, Site ID.  
From 02/01/2023 to 02/28/2023.

Activity ID	Activity Name	Site ID	Site Name	Check #	Issue Date	Vendor Name	Approved by	Status	Status Date	PO Number	1099?	Invoice Number	Description	Amount
845	Striv													
SPS	Superior Public Schools													
034961	02/02/2023	Striv Audio Visual	Sharon Biltoft	Cleared	02/28/2023	No	2554					01302023 hdmi cable	15.63	
860	Teachers' Workroom													
SPS	Superior Public Schools													
034966	02/03/2023	Linpepco-Hastings	Sharon Biltoft	Cleared	02/28/2023	No	6100085554					pop for machine TWR	75.00	

# Check Detail

Sorted by Activity ID, Site ID.  
From 02/01/2023 to 02/28/2023.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
<hr/>						
880	Wildcat Food					
<hr/>						
SPS	Superior Public Schools					
034958 Cleared	02/02/2023 02/28/2023	Cash-Wa Distributing	No	13682153	Sharon Biltoft 02012023 candy	72.06
034966 Cleared	02/03/2023 02/28/2023	Linpepco-Hastings	No	6100085613 6100085993 6100086384 6100086815	Sharon Biltoft drinks 020223	3,291.69
034967 Printed	02/06/2023 02/06/2023	Kristin Miller	No	01312023ath	Sharon Biltoft event worker conc SNC GBB 1/31/23	370.35
034975 Cleared	02/07/2023 02/28/2023	Stephanie Corman	No	02032023ath	Sharon Biltoft 02032023 JHBB conc	440.15
034983 Cleared	02/09/2023 02/28/2023	Amazon Capital Services	No	14NL-J7MM- N31W	Kim Williams kitchen tongs	9.99
034984 Cleared	02/09/2023 02/28/2023	Ideal Market	No	Jan 23 265	Kim Williams concession supplies	37.07
034991 Cleared	02/16/2023 02/28/2023	Cash-Wa Distributing	No	13698419	Sharon Biltoft candy	631.12
034992 Cleared	02/16/2023 02/28/2023	Sysco Lincoln	No	461758338, 461767206	Sharon Biltoft nacho cheese, oil, foil, gloves	367.74
035003 Cleared	02/21/2023 02/28/2023	Crest Theatre	No	02172023WF	Sharon Biltoft concessions 02172023	286.86
035005 Cleared	02/21/2023 02/28/2023	Sysco Lincoln	No	461837017	Sharon Biltoft chips	61.48
035026 Cleared	02/23/2023 02/28/2023	Cash-Wa Distributing	No	13705862	Sharon Biltoft candy 02222023	226.00
Total for SPS - Superior Public Schools:						5,794.51
Total for 880 - Wildcat Food:						5,794.51
<b>Grand Total :</b>						<b>36,616.93</b>

# Superior Public Schools

## February 2023 Revenue Budget Report

Account Code	Description	Feb 2023 Receipts	2022-2023 Budget	Available (YTD)	% of Budget Received
01-1-01100-000-000	Local Property Taxes	(\$223,764.26)	(\$4,388,900.00)	(\$2,075,048.35)	52.72
01-1-01115-000-000	Carline Tax	\$0.00	(\$4,300.00)	(\$3,756.18)	12.64
01-1-01120-000-000	Pub Power 5% Gross	(\$7,197.23)	(\$7,000.00)	\$197.23	102.81
01-1-01125-000-000	Motor Vehicle Taxes	(\$46,043.66)	(\$225,000.00)	(\$85,880.87)	61.83
01-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$307.77)	\$0.00	\$6,360.31	0.00
01-1-01311-000-000	Tuition - Indiv Reg Ed	\$0.00	\$0.00	\$2,000.00	0.00
01-1-01331-000-000	Tuition Otr Dist Reg Ed	\$0.00	(\$50,000.00)	(\$26,000.00)	48.00
01-1-01510-000-000	Interest	(\$1,971.58)	(\$15,000.00)	(\$7,710.65)	48.59
01-1-01911-000-000	Local License Fees	(\$300.00)	(\$1,500.00)	(\$600.00)	60.00
01-1-01920-000-000	Donations	(\$500.00)	\$0.00	\$2,000.00	0.00
01-1-01921-000-000	City Police Court Fines	\$0.00	\$0.00	\$425.00	0.00
01-1-01955-000-000	Postsecondary Receipts	\$0.00	\$0.00	\$840.00	0.00
01-1-01990-000-000	Other Local Receipts	(\$477.68)	(\$15,000.00)	(\$9,947.60)	33.68
01-1-02110-000-000	Co Fines & License Fees	(\$1,147.09)	(\$17,000.00)	(\$8,996.42)	47.07
01-1-02210-000-000	ESU Receipts	\$0.00	(\$2,500.00)	(\$2,380.00)	4.80
01-1-03110-000-000	State Aid	(\$100,338.00)	(\$1,127,531.00)	(\$525,503.00)	53.39
01-1-03120-000-000	Sped - School Age	(\$61,156.00)	(\$400,000.00)	(\$225,530.00)	43.61
01-1-03125-000-000	Sped Transport - SA	\$0.00	(\$32,000.00)	(\$32,000.00)	0.00
01-1-03131-000-000	Property Tax Credit	(\$113,558.23)	\$0.00	\$113,558.23	0.00
01-1-03133-000-000	Nameplate Capacity	\$0.00	(\$2,000.00)	(\$2,000.00)	0.00
01-1-03180-000-000	Pro-Rate Motor Vehicle	(\$1.49)	(\$9,000.00)	(\$6,307.64)	29.91
01-1-03400-000-000	State Apportionment	(\$77,236.17)	(\$50,000.00)	\$27,236.17	154.47
01-1-03535-000-000	High Ability Learners	\$0.00	(\$4,946.00)	(\$66.00)	98.66
01-1-04105-000-000	eRate Funding	\$0.00	\$0.00	\$1,833.24	0.00
01-1-04505-000-000	Title I	\$0.00	(\$80,000.00)	(\$75,939.00)	5.07
01-1-04509-000-000	Title II A	\$0.00	(\$20,000.00)	(\$20,000.00)	0.00
01-1-04516-000-000	IDEA Presc (619) Base, E/P	\$0.00	(\$4,000.00)	(\$4,000.00)	0.00
01-1-04518-000-000	IDEA Part B (611) Base, E/P	\$0.00	(\$96,000.00)	(\$83,496.00)	13.02
01-1-04525-000-000	Fed Voc (Carl Perkins)	\$0.00	(\$9,000.00)	(\$9,000.00)	0.00
01-1-04530-000-000	Oth Fed (ECF)	\$0.00	\$0.00	\$42,610.82	0.00
01-1-04531-000-000	Title IV, Part B, 21st Century	\$0.00	(\$10,000.00)	(\$3,168.00)	68.32
01-1-04708-000-000	MIPS	\$0.00	(\$15,000.00)	(\$1,615.33)	89.23
01-1-04709-000-000	MAAPS	\$0.00	(\$10,000.00)	(\$2,069.36)	79.30
01-1-04997-000-000	ESSER II	\$0.00	(\$165,000.00)	(\$157,253.00)	4.69
01-1-04998-000-000	ESSER III	(\$121,384.00)	(\$558,500.00)	(\$425,582.00)	23.79
01-1-05300-000-000	Sale Of Property	\$0.00	(\$100.00)	(\$100.00)	0.00
<b>Subtotal 01 - General Fund</b>		<b>(\$755,383.16)</b>	<b>(\$7,319,277.00)</b>	<b>(\$3,596,888.40)</b>	<b>50.86</b>

02-1-01510-000-000	Interest	(\$208.58)	\$0.00	\$868.45	0.00
<b>Subtotal 02 - Depreciation Fund</b>		<b>(\$208.58)</b>	<b>\$0.00</b>	<b>\$868.45</b>	<b>0.00</b>
03-1-01510-000-000	Interest On Account	(\$0.75)	\$0.00	\$7.99	0.00
03-1-05200-000-000	General Fund Transfers	\$0.00	(\$50,000.00)	(\$50,000.00)	0.00
<b>Subtotal 03 - Employee Benefit Fund</b>		<b>(\$0.75)</b>	<b>(\$50,000.00)</b>	<b>(\$49,992.01)</b>	<b>0.02</b>
06-1-01510-000-000	Interest On Account	(\$3.98)	(\$25.00)	(\$5.19)	79.24
06-1-01611-000-000	Student Lunch	(\$5,030.70)	(\$135,000.00)	(\$97,589.70)	27.71
06-1-01612-000-000	Student Breakfast	\$0.00	(\$9,175.00)	(\$9,175.00)	0.00
06-1-01620-000-000	Extra Items (A La Carte)	(\$2,833.64)	(\$44,500.00)	(\$38,178.08)	14.20
06-1-01990-000-000	Other Local (Misc)	(\$60.35)	(\$1,300.00)	(\$1,060.74)	18.40
06-1-03150-000-000	State Lunch Reimb	\$0.00	(\$1,500.00)	(\$562.99)	62.46
06-1-04210-000-000	Federal Reimbursement	(\$14,750.69)	(\$160,000.00)	(\$47,122.65)	70.54
06-1-05200-000-000	General Fund Transfer	\$0.00	(\$10,000.00)	(\$10,000.00)	0.00
<b>Subtotal 06 - School Nutrition Fund</b>		<b>(\$22,679.36)</b>	<b>(\$361,500.00)</b>	<b>(\$203,694.35)</b>	<b>43.65</b>
07-1-01100-000-000	Property Tax	(\$25,715.15)	(\$532,000.00)	(\$257,948.40)	51.51
07-1-01115-000-000	Carline Tax	\$0.00	(\$300.00)	(\$234.33)	21.89
07-1-01120-000-000	Pub Power 5% Gross	(\$829.86)	\$0.00	\$829.86	0.00
07-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$36.92)	(\$900.00)	(\$135.41)	84.95
07-1-01510-000-000	Interest	(\$639.60)	(\$1,000.00)	\$1,990.22	299.02
07-1-03131-000-000	Prop Tax Credit	(\$13,093.51)	\$0.00	\$13,093.51	0.00
07-1-03180-000-000	Pro Rate MV	(\$0.18)	(\$800.00)	(\$481.79)	39.77
<b>Subtotal 07 - Bond Fund</b>		<b>(\$40,315.22)</b>	<b>(\$535,000.00)</b>	<b>(\$242,886.34)</b>	<b>54.60</b>
08-1-01100-000-000	Property Tax	(\$21,765.61)	(\$450,000.00)	(\$172,084.85)	61.75
08-1-01115-000-000	Carline Tax	\$0.00	(\$500.00)	(\$425.65)	14.87
08-1-01120-000-000	Pub Power 5% Gross	(\$698.01)	\$0.00	\$698.01	0.00
08-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$41.18)	\$0.00	\$812.43	0.00
08-1-01510-000-000	Interest	(\$231.24)	(\$2,500.00)	\$15.20	100.60
08-1-03131-000-000	Prop Tax Credit	(\$11,013.16)	\$0.00	\$11,013.16	0.00
08-1-03180-000-000	Pro Rate MV	(\$0.20)	(\$1,000.00)	(\$682.41)	31.75
<b>Subtotal 08 - Special Building Fund</b>		<b>(\$33,749.40)</b>	<b>(\$454,000.00)</b>	<b>(\$160,654.11)</b>	<b>64.61</b>
09-1-01100-000-000	Property Tax	(\$7,077.40)	(\$149,500.00)	(\$118,412.92)	20.79
09-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$0.08)	\$0.00	\$6.91	0.00
09-1-01510-000-000	Interest	(\$4.14)	(\$500.00)	(\$336.70)	32.66
09-1-03131-000-000	Prop Tax Credit	(\$3,671.00)	\$0.00	\$3,671.00	0.00
09-1-03180-000-000	Pro Rate MV	\$0.00	\$0.00	\$41.07	0.00
09-1-09003-000-000	Interfund Loan from Building Fund	\$0.00	\$0.00	\$51,768.75	0.00
<b>Subtotal 09 - QCPUF Fund</b>		<b>(\$10,752.62)</b>	<b>(\$150,000.00)</b>	<b>(\$63,261.89)</b>	<b>57.83</b>
<b>Grand Total</b>		<b>(\$863,089.09)</b>	<b>(\$8,869,777.00)</b>	<b>(\$4,316,508.65)</b>	<b>51.33</b>

# Superior Public Schools

## February 2023 Expense Budget Report

FUND	FUNCTION	Feb 2023 Expenditures	2022-23 Budget	Actuals (YTD)	Available	% of Budget Spent
01 - General Fund	01100 - Regular Instruction	\$215,950.86	\$3,343,000.00	\$1,357,697.76	\$1,985,302.24	40.61
01 - General Fund	01125 - Academic Intervention (Flex-Spending)	\$704.00	\$5,300.00	\$4,224.79	\$1,075.21	79.71
01 - General Fund	01150 - Limited English Proficiency	\$454.79	\$5,700.00	\$2,735.77	\$2,964.23	48.00
01 - General Fund	01160 - Poverty Programs	\$20,357.90	\$220,000.00	\$121,969.32	\$98,030.68	55.44
01 - General Fund	01200 - Special Education - School Age	\$64,798.83	\$1,031,000.00	\$450,358.36	\$580,641.64	43.68
01 - General Fund	01291 - Special Education - Ages 3-5	\$15,646.55	\$179,000.00	\$83,067.42	\$95,932.58	46.41
01 - General Fund	01292 - Special Education - Ages 0-2	\$2,612.50	\$40,000.00	\$14,602.24	\$25,397.76	36.51
01 - General Fund	01300 - Summer School	\$0.00	\$26,000.00	\$0.00	\$26,000.00	0.00
01 - General Fund	02110 - Attendance/Social Work Services	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00
01 - General Fund	02120 - Guidance Services	\$7,808.44	\$103,800.00	\$46,399.39	\$57,400.61	44.70
01 - General Fund	02130 - Health Services	\$996.55	\$16,700.00	\$4,681.69	\$12,018.31	28.03
01 - General Fund	02131 - Health Services-SPED SA	\$1,630.19		\$4,333.92	(\$4,333.92)	
01 - General Fund	02140 - Psychological Services	\$4,831.92	\$19,500.00	\$12,745.33	\$6,754.67	65.36
01 - General Fund	02141 - Psychological Services - School Age	\$7,212.40	\$67,000.00	\$30,647.30	\$36,352.70	45.74
01 - General Fund	02142 - Psychological Services - Ages 3-5	\$0.00	\$4,000.00	\$589.78	\$3,410.22	14.74
01 - General Fund	02143 - Psychological Services - Ages 0-2	\$95.00	\$2,000.00	\$687.20	\$1,312.80	34.36
01 - General Fund	02151 - Speech Path and Deaf Ed - School Age	\$22,955.12	\$223,000.00	\$101,266.14	\$121,733.86	45.41
01 - General Fund	02152 - Speech Path and Deaf Ed - Ages 3-5	\$2,515.91	\$30,200.00	\$15,094.14	\$15,105.86	49.98
01 - General Fund	02153 - Speech Path and Deaf Ed - Ages 0-2	\$1,560.00	\$18,000.00	\$12,370.48	\$5,629.52	68.72
01 - General Fund	02161 - Occupational Therapy- School Age	\$0.00	\$22,000.00	\$0.00	\$22,000.00	0.00
01 - General Fund	02162 - Occupational Therapy - Ages 3-5	\$0.00	\$8,000.00	\$0.00	\$8,000.00	0.00
01 - General Fund	02163 - Occupational Therapy-Ages 0-2	\$0.00	\$4,000.00	\$0.00	\$4,000.00	0.00
01 - General Fund	02171 - Physical Therapy - School Age	\$2,587.25	\$13,000.00	\$8,551.75	\$4,448.25	65.78
01 - General Fund	02172 - Physical Therapy-Ages 3-5	\$888.75	\$4,000.00	\$2,686.00	\$1,314.00	67.15
01 - General Fund	02173 - Physical Therapy-Ages 0-2	\$612.25	\$2,000.00	\$2,271.25	(\$271.25)	113.56
01 - General Fund	02181 - Vision Services - School Age	\$115.00	\$2,800.00	\$2,330.08	\$469.92	83.22
01 - General Fund	02190 - Student Activities	\$2,336.71	\$24,000.00	\$12,258.96	\$11,741.04	51.08
01 - General Fund	02212 - Instruction/Curriculum Development	\$0.00	\$46,500.00	\$0.00	\$46,500.00	0.00
01 - General Fund	02213 - Instructional Staff Training	\$0.00	\$14,000.00	\$4,900.00	\$9,100.00	35.00
01 - General Fund	02220 - Library/Media Services	\$8,826.15	\$128,700.00	\$64,288.96	\$64,411.04	49.95
01 - General Fund	02224 - Educational Television Services	\$394.19	\$5,000.00	\$2,338.74	\$2,661.26	46.77
01 - General Fund	02230 - Instruction-Related Technology	\$7,785.92	\$134,300.00	\$77,736.22	\$56,563.78	57.88
01 - General Fund	02240 - Academic Student Assessment	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00
01 - General Fund	02310 - Board of Education	\$5,722.48	\$35,000.00	\$28,833.48	\$6,166.52	82.38
01 - General Fund	02320 - Superintendent	\$19,995.79	\$250,000.00	\$122,990.54	\$127,009.46	49.20
01 - General Fund	02330 - District Legal Services	\$545.00	\$15,000.00	\$2,335.50	\$12,664.50	15.57
01 - General Fund	02410 - Principal	\$33,370.03	\$425,000.00	\$198,386.44	\$226,613.56	46.68
01 - General Fund	02510 - Business Office	\$11,766.50	\$194,000.00	\$101,414.25	\$92,585.75	52.28
01 - General Fund	02570 - Personnel Services	\$30.00	\$6,000.00	\$4,424.72	\$1,575.28	73.75

01 - General Fund	02610 - Custodial	\$25,699.61	\$384,000.00	\$193,710.20	\$190,289.80	50.45
01 - General Fund	02620 - Building Maintenance	\$25,429.09	\$409,000.00	\$166,429.76	\$242,570.24	40.69
01 - General Fund	02630 - Grounds Maintenance	\$98.98	\$63,000.00	\$8,585.81	\$54,414.19	13.63
01 - General Fund	02650 - Non-Pupil Vehicle	\$695.10	\$12,000.00	\$5,815.54	\$6,184.46	48.46
01 - General Fund	02660 - Security	\$0.00	\$9,000.00	\$8,420.41	\$579.59	93.56
01 - General Fund	02670 - Safety	\$729.00	\$8,000.00	\$4,765.12	\$3,234.88	59.56
01 - General Fund	02710 - Regular Transportation	\$18,689.67	\$287,000.00	\$118,251.83	\$168,748.17	41.20
01 - General Fund	02712 - School Age SPED Transportation	\$3,518.33	\$40,300.00	\$21,697.05	\$18,602.95	53.84
01 - General Fund	02713 - Preschool Transportation	\$2,342.73	\$38,700.00	\$18,168.71	\$20,531.29	46.95
01 - General Fund	02730 - Regular Vehicle Maintenance	\$323.47	\$29,000.00	\$9,430.76	\$19,569.24	32.52
01 - General Fund	02732 - School Age SPED Vehicle Maintenance	\$0.00	\$11,000.00	\$710.08	\$10,289.92	6.46
01 - General Fund	02733 - Preschool Vehicle Maintenance	\$0.00	\$5,000.00	\$1,167.00	\$3,833.00	23.34
01 - General Fund	03535 - High Ability Learners	\$215.16	\$40,000.00	\$13,293.02	\$26,706.98	33.23
01 - General Fund	06200 - Title IA	\$9,240.75	\$81,906.00	\$55,444.49	\$26,461.51	67.69
01 - General Fund	06310 - Title IIA	\$0.00	\$26,500.00	\$26,438.00	\$62.00	99.77
01 - General Fund	06406 - IDEA Preschool (619) Base Allocation	\$491.15	\$4,079.00	\$3,560.15	\$518.85	87.28
01 - General Fund	06408 - IDEA Part B (611)	\$8,869.08	\$107,700.00	\$53,212.51	\$54,487.49	49.41
01 - General Fund	06968 - 21st Century Learning	\$5,495.20	\$55,250.00	\$29,285.59	\$25,964.41	53.01
01 - General Fund	06990 - Federal Services - Other Federal Categorical Receipts	\$0.00		\$42,610.82	(\$42,610.82)	
01 - General Fund	06992 - REAP	\$2,102.10	\$20,000.00	\$5,528.10	\$14,471.90	27.64
01 - General Fund	06998 - ESSER III	\$12,047.05	\$294,565.00	\$133,432.21	\$161,132.79	45.30
01 - General Fund	08000 - Transfers (Outgoing)	\$0.00	\$60,000.00	\$0.00	\$60,000.00	0.00
<b>Subtotal 01 - General Fund</b>		<b>\$581,093.45</b>	<b>\$8,665,000.00</b>	<b>\$3,819,175.08</b>	<b>\$4,845,824.92</b>	
02 - Depreciation Fund	02900 - Other Support Services	\$0.00	\$567,100.00	\$24,284.04	\$542,815.96	4.28
<b>Subtotal 02 - Depreciation Fund</b>		<b>\$0.00</b>	<b>\$567,100.00</b>	<b>\$24,284.04</b>	<b>\$542,815.96</b>	
03 - Employee Benefit Fund	02900 - Other Support Services	\$0.00	\$127,212.00	\$70,720.00	\$56,492.00	55.59
<b>Subtotal 03 - Employee Benefit Fund</b>		<b>\$0.00</b>	<b>\$127,212.00</b>	<b>\$70,720.00</b>	<b>\$56,492.00</b>	
06 - School Nutrition Fund	03100 - Food Services Operations	\$26,490.44	\$411,500.00	\$179,664.80	\$231,835.20	43.66
<b>Subtotal 06 - School Nutrition Fund</b>		<b>\$26,490.44</b>	<b>\$411,500.00</b>	<b>\$179,664.80</b>	<b>\$231,835.20</b>	
07 - Bond Fund	05000 - Debt Service	\$0.00	\$530,848.00	\$486,621.25	\$44,226.75	91.67
<b>Subtotal 07 - Bond Fund</b>		<b>\$0.00</b>	<b>\$530,848.00</b>	<b>\$486,621.25</b>	<b>\$44,226.75</b>	

08 - Special Building Fund	02620 - Building Maintenance	\$0.00	\$200,000.00	\$24,224.89	\$175,775.11	12.11
08 - Special Building Fund	02660 - Security	\$0.00		\$42,353.00	(\$42,353.00)	
08 - Special Building Fund	04200 - Land Improvement	\$0.00		\$495.00	(\$495.00)	
08 - Special Building Fund	04300 - Architecture and Engineering	\$29,538.90		\$29,538.90	(\$29,538.90)	
08 - Special Building Fund	04500 - Building Acquisition and Construction	\$0.00	\$634,487.00	\$111,000.00	\$523,487.00	17.49
08 - Special Building Fund	04700 - Building Improvements	\$8,538.28	\$1,204,000.00	\$55,773.28	\$1,148,226.72	4.63
08 - Special Building Fund	05000 - Debt Service	\$0.00	\$200,000.00	\$120,525.00	\$79,475.00	60.26
08 - Special Building Fund	09003 - Interfund Loan	\$0.00		\$51,768.75	(\$51,768.75)	
<b>Subtotal 08 - Special Building Fund</b>		<b>\$38,077.18</b>	<b>\$2,238,487.00</b>	<b>\$435,678.82</b>	<b>\$1,802,808.18</b>	
09 - QCPUF Fund	04500 - Building Acquisition and Construction	\$0.00	\$878,634.00	\$877,280.00	\$1,354.00	99.85
09 - QCPUF Fund	05000 - Debt Service	\$0.00	\$125,000.00	\$51,768.75	\$73,231.25	41.42
<b>Subtotal 09 - QCPUF Fund</b>		<b>\$0.00</b>	<b>\$1,003,634.00</b>	<b>\$929,048.75</b>	<b>\$74,585.25</b>	
<b>Grand Total</b>		<b>\$645,661.07</b>	<b>\$13,543,781.00</b>	<b>\$5,945,192.74</b>	<b>\$7,598,588.26</b>	

# Superior Public Schools

## March 2023 Checks for Payment Listing

Payee	Description	Amount
Alexander Motors, Inc	PALLS Van 8 inspection	\$31.00
Alexander Motors, Inc	PALLS '10 Impala inspection	\$31.00
Alexander Motors, Inc	SPED Bus 17 inspection	\$31.00
Alexander Motors, Inc	PALLS Van 7 inspection	\$31.00
Alexander Motors, Inc	17 vehicle inspections	\$527.00
Amazon Capital Services	Rothchild supplies	\$76.87
Amazon Capital Services	Spiegel supplies	\$68.59
Amazon Capital Services	nursing supplies	\$14.53
Amazon Capital Services	audio enhancement batteries	\$71.88
Amazon Capital Services	C Utecht supplies	\$83.97
Amazon Capital Services	Fierstein supplies	\$15.99
Amazon Capital Services	Kuhlmann supplies	\$7.99
Amazon Capital Services	bus barn supplies	\$54.99
Amazon Capital Services	Kids Club supplies	\$73.84
Amazon Capital Services	Kids Club supplies	\$14.99
Amazon Capital Services	PK supplies	\$69.10
Amazon Capital Services	Secondary supplies	\$75.07
Amazon Capital Services	library books	\$269.36
Amazon Capital Services	C Utecht supplies	\$55.98
Amazon Capital Services	maintenance supplies	\$16.99
Amazon Capital Services	Tech supplies	\$62.60
Amazon Capital Services	office supplies	\$18.65
Amazon Capital Services	nurse supplies	\$21.59
ASK Supply Company	custodial supplies	\$1,216.62
Bishop Business	Scanner-student records	\$949.00
Bomgaars Supply	maintenance supplies	\$6.76
Bomgaars Supply	maintenance supplies	\$18.98
BrainPOP, LLC	2023-2024 K-8 renewal	\$3,524.63
Brodstone Healthcare	Katie Young driver physical	\$199.50
Bryant Piano Serice LLC	piano tuning	\$232.50
Cooperative Producers, Inc	PALLS '10 Impala gas	\$22.43
Cornhusker International Trucks, Inc	Bus 16 part	\$48.99
Crowne Plaza Kearney	Boyles transitions conf lodging	\$189.05
Curriculum Leadership Institute	2022-23 pymt 9	\$2,300.00
Daymian Kimberly	reimb meal-Level 1 training	\$15.59
Eakes Office Solutions	construction paper	\$23.60
Eakes Office Solutions	Oct 22-Jan 23 copy charges	\$4,121.70
Educational Service Unit #9	Elem Quiz Bowl	\$170.00
Educational Service Unit #9	High School Quiz Bowl	\$170.00
Educational Service Unit #9	Jr High Quiz Bowl	\$85.00
Educational Service Unit #9	Christiancy-Cybersecurity workshop	\$25.00
Educational Service Unit #9	Social Media Teams	\$72.00
Educational Service Unit #9	Jan 2023 BAF Psych services	\$702.66
Educational Service Unit #9	Jan 2023 BAF SLP services	\$2,000.00
Educational Service Unit #9	Jan 2023 deaf educator services	\$5,180.00
Educational Service Unit #9	Jan 2023 Homebase services	\$2,684.50
Educational Service Unit #9	Jan 2023 interpreter services	\$2,400.00
Educational Service Unit #9	Jan 2023 SA Psych services	\$8,722.00
Educational Service Unit #9	Jan 2023 SA SLP services	\$10,740.00
Educational Service Unit #9	Jan 2023 vision services	\$120.00
Energized Electric	HVAC motor repairs	\$570.00
Energized Electric	welding shop fan repair	\$112.50
Energized Electric	Art Kiln elements repairs	\$951.90
Glenwood Telecommunications	Mar 2023 internet services	\$313.95

Glenwood Telecommunications	Mar 2023 landlines	\$200.54
Heartland Roofing Consultants	annual roof service, pymt 2	\$1,237.50
Hometown Leasing	eGold fax	\$64.63
Hometown Leasing	copiers/printers lease	\$1,777.00
Ideal Market	Sheff supplies	\$29.74
Ideal Market	Sheff supplies	\$33.75
Ideal Market	PT Conf supplies	\$6.70
Ideal Market	Casper Art supplies	\$16.51
Ideal Market	softener salt	\$112.35
Ideal Market	Kids Club supplies	\$25.12
Ideal Market	PK supplies	\$92.06
Ideal Market	PT Conf, NHS supplies	\$79.33
Ideal Market	PT Conf supplies	\$19.16
Ideal Market	Casper Art supplies	\$28.44
Ideal Market	custodial supplies	\$19.80
Jodi Fierstein	cell phone stipend	\$50.00
Jostens Inc	diplomas	\$401.95
Kenny's Lumber and Farm Supply Inc	filters	\$53.80
Kier's Thriftway	Rock Hills support	\$69.99
KSB School Law, PC LLO	Feb 2023 services-personnel	\$180.00
Lawrence Nelson Public Schools	Quiz Bowl	\$50.00
Logan Christiancy	cell phone stipend	\$50.00
Lost Creek Welding	steel for shop class	\$418.70
Marty Kobza	cell phone stipend	\$50.00
Matheson Tri-Gas Inc	welding gas tank rental	\$90.31
Perfect Promotions	recruiting pens	\$220.00
Petro Plus	vehicle fuel	\$6,175.93
Pine Cove Consulting, LLC	monthly backup/restore	\$450.00
Protex Central Inc	2022-2023 Elementary BRIVO access control monitoring	\$726.00
Protex Central Inc	2022-2023 Secondary BRIVO access control monitoring	\$1,420.80
Robert Cook	cell phone stipend	\$50.00
Rutt's Heating & AC - Mechanical	VRF Circuit 6 repairs	\$1,625.00
Strategic Intervention Solutions	K-5 Math Professional Development	\$10,500.00
Superior Ace Hardware	Van 4 key	\$49.99
Superior Ace Hardware	maintenance supplies	\$83.55
Superior Activity Account	2022-2023 Operating Transfer	\$18,000.00
Superior Motor Parts	PALLS Van 8 supplies	\$15.10
Superior Motor Parts	maintenance supplies	\$10.24
Superior Motor Parts	SPED Bus 17 supplies	\$53.30
Superior Motor Parts	bus/van supplies	\$589.07
Superior Publishing Co., Inc	K Roundup ad	\$40.50
Superior Publishing Co., Inc	Kids Club help wanted ads	\$39.20
Superior Publishing Co., Inc	bus cards	\$275.00
Superior Publishing Co., Inc	Biltoft notary stamp	\$30.15
Superior Publishing Co., Inc	mtg notices., proceedings	\$97.92
Superior Publishing Co., Inc	Feb/Mar calendars	\$148.50
Superior Utilities	monthly utilities	\$13,213.66
Thayer Central Community School	SNC JH Quiz Bowl	\$60.00
U.S. Bank	USPS-stamped envelopes	\$769.80
U.S. Bank	Hulu-monthly subscription	\$80.24
U.S. Bank	NETA-Nannen registration	\$219.00
U.S. Bank	NETA-Christiancy registration	\$189.00
U.S. Bank	CunninghamsUNK career fair meals	\$41.26
U.S. Bank	UNL-Career fair registration	\$150.00
U.S. Bank	Screencast-o-matic subscription	\$27.00
U.S. Bank	UNO/Wayne career fair meals, gas	\$58.55
U.S. Bank	TPT-Ethics online activity	\$3.50
U.S. Bank	postage	\$67.80

U.S. Bank	ASHA-Fierstein membership	\$225.00
U.S. Bank	Expedia-lodging SD career fair	\$121.67
U.S. Bank	Brainstorm -cancellation	\$25.00
U.S. Bank	Pearson-GFTA3 protocols	\$64.00
U.S. Bank	Expert Photo-digital media class	\$39.00
U.S. Bank	NE DMV-D Kimberly driving record	\$7.50
University Career Center	KU Career Day registration	\$175.00
Verizon Wireless	cell phone service	\$379.62
Woodwards Disposal	shredding service	\$25.00
		<u>\$111,312.07</u>

General Fund Payroll & Benefits \$479,217.09

Total \$590,529.16

SUPERIOR SCHOOL DISTRICT NO. 11

SUPERIOR, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2022

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Superior School District No. 11  
Superior, Nebraska

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

#### ***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Superior School District No. 11, Superior, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the Superior School District No. 11, Superior, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Superior School District No. 11, Superior, Nebraska, as of August 31, 2022, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Superior School District No. 11, Superior, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter - Basis of Accounting***

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

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial

statements in this circumstance. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Superior School District No. 11, Superior, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Superior School District No. 11, Superior, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

### ***Other Matters***

#### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Superior School District No. 11, Superior, Nebraska's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of

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

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

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 28 - 40 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2022, on our consideration of Superior School District No. 11, Superior, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Superior School District No. 11, Superior, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Superior School District No. 11, Superior, Nebraska's internal control over financial reporting and compliance.

*Dana J Cole + Company, LLP*

Grand Island, Nebraska  
November 7, 2022

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2022

	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary	Component
				Governmental	Unit
				Total	Superior
				Governmental	Public School
				Activities	Foundation
<b>FUNCTIONS/PROGRAMS</b>					
Governmental activities					
Instruction	4,757,657	187,221	672,596	(3,897,840)	
Student support services	577,612			(577,612)	
Instructional support	281,076			(281,076)	
General administration	272,335			(272,335)	
School administration	377,379			(377,379)	
Central and business services	175,223			(175,223)	
Operation and maintenance of plant	874,309			(874,309)	
Student transportation	346,481			(346,481)	
Student activities	338,100			(338,100)	
Nutrition Program	334,499		280,964	(53,535)	
Debt service					
Principal	527,655			(527,655)	
Interest	6,532			(6,532)	
Capital outlay	728,407			(728,407)	
Total governmental activities	<u>9,597,265</u>	<u>187,221</u>	<u>953,560</u>	<u>(8,456,484)</u>	
Component Unit					
Superior Public School Foundation	<u>35,593</u>		<u>67,243</u>		<u>31,650</u>
General receipts					
Taxes					
Property				5,080,329	
Carline tax				3,577	
Public Power District sales tax				9,292	
Motor vehicle taxes				255,480	
Penalties and interest on taxes				14,748	
Interest income				15,876	20
Homestead exemption				70,034	
Property tax credit				119,307	
Personal property tax credit				278,729	
County fines and licenses				2,110	
Nutrition Program receipts				26,321	
Student activities				303,865	
Other income				283,821	
State aid				1,569,547	
Bond proceeds				2,135,000	
Total general receipts				<u>10,168,036</u>	<u>20</u>

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2022

	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary	Component
				Governmental Activities	Unit Superior Public School Foundation
Change in net position resulting from receipts and disbursements				1,711,552	31,670
NET POSITION, beginning of year				<u>4,740,893</u>	<u>548,376</u>
NET POSITION, end of year				<u>6,452,445</u>	<u>580,046</u>
ASSETS					
Cash				5,233,558	19,702
Cash at county treasurer				1,218,887	
Investments				<u>                    </u>	<u>560,344</u>
TOTAL ASSETS				<u>6,452,445</u>	<u>580,046</u>
NET POSITION					
Restricted					
Capital projects				2,624,724	
Debt service				665,592	
Nutrition Program				53,473	
Scholarship					160,782
Unrestricted				<u>3,108,656</u>	<u>419,264</u>
TOTAL NET POSITION				<u>6,452,445</u>	<u>580,046</u>

See accompanying notes to financial statements.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2022

	Major Funds					Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	
<b>RECEIPTS</b>						
Local receipts						
Property taxes	4,057,373	533,715	489,235	6		5,080,329
Carline taxes	2,845	389	343			3,577
Public Power District sales tax	7,037	1,405	850			9,292
Motor vehicle taxes	255,480					255,480
Penalties and interest on taxes	12,233		2,511	4		14,748
Tuition from individuals' regular education	2,000					2,000
Tuition from other school districts outside the state	51,000					51,000
Interest income	5,743	4,780	1,676	2,452	1,225	15,876
Local fines and licenses	2,110					2,110
Contributions and donations from private sources	38,762					38,762
Police court fines	550					550
Postsecondary receipts	3,450					3,450
Other local receipts	5,842	537				6,379
Nutrition Program receipts					26,321	26,321
Student activities					303,865	303,865
County and ESU sources	24,108	52,342	46,271			122,721
State receipts	2,042,631					2,042,631
Federal receipts	766,403	88,400			280,964	1,135,767
Nonrevenue receipts	53,822				3,960	57,782
Other		850,000		1,285,000	1,177	2,136,177
Total receipts	<u>7,331,389</u>	<u>1,531,568</u>	<u>540,886</u>	<u>1,287,462</u>	<u>617,512</u>	<u>11,308,817</u>
<b>DISBURSEMENTS</b>						
Instruction	4,757,657					4,757,657
Student support services	577,612					577,612
Instructional support	281,076					281,076
General administration	272,335					272,335
School administration	377,379					377,379
Central and business services	175,223					175,223
Operation and maintenance of plant	874,309					874,309
Student transportation	346,481					346,481
Student activities					338,100	338,100
Nutrition Program					334,499	334,499
Debt service			527,655			527,655
Interest				6,532		6,532
Capital outlay		328,150		400,257		728,407
Total disbursements	<u>7,662,072</u>	<u>328,150</u>	<u>527,655</u>	<u>406,789</u>	<u>672,599</u>	<u>9,597,265</u>

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2022

	Major Funds					
	General Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS OVER (UNDER) DISBURSEMENTS	(330,683)	1,203,418	13,231	880,673	(55,087)	1,711,552
OTHER FINANCING SOURCES (USES)						
Interfund transfers	(45,000)	_____	_____	_____	45,000	_____
NET CHANGE IN FUND BALANCES	(375,683)	1,203,418	13,231	880,673	(10,087)	1,711,552
FUND BALANCES, beginning of year	3,330,246	540,120	652,361	513	217,653	4,740,893
√ FUND BALANCES, end of year	2,954,563	1,743,538	665,592	881,186	207,566	6,452,445
ASSETS						
ASSETS						
Cash in bank and on hand	1,981,164	1,613,192	550,450	881,186	207,566	5,233,558
Cash at county treasurer	973,399	130,346	115,142	_____	_____	1,218,887
TOTAL ASSETS	2,954,563	1,743,538	665,592	881,186	207,566	6,452,445
FUND BALANCES						
FUND BALANCES						
Restricted						
Capital projects		1,743,538		881,186		2,624,724
Debt service			665,592			665,592
Nutrition Program					53,473	53,473
Committed						
Unassigned	2,954,563	_____	_____	_____	154,093	3,108,656
TOTAL FUND BALANCES	2,954,563	1,743,538	665,592	881,186	207,566	6,452,445

See accompanying notes to financial statements.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Superior School District No. 11, Superior, Nebraska (the District).

Reporting Entity

Superior School District No. 11, Superior, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

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

Component Units

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provide for identification of any entities for which the District is financially accountable and other organizations that the nature and significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Based on the application of the above criteria, the following component unit is included within the District's reporting entity:

The Superior Public Schools Foundation (the Foundation), is a legally separate, tax-exempt component unit of Superior School District No. 11, Superior, Nebraska. The Foundation is a nonprofit organization, which supports the charitable and educational functions and betterment of the District, and had been granted tax-exempt status under section 501(c)(3) of the Internal Revenue Code. Support is received primarily through contributions and fundraising programs. The Foundation is considered a component unit of the District and is discretely presented in the District's financial statements. The Foundation has a December 31 year end; therefore, the financial statements include the financial information for the Foundation for the most recent year end of December 31, 2021. The Foundation does not issue separate financial statements.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Statements

The District utilizes the provisions of Statement 34 of GASB, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities. The primary government is reported separately from the legally separate component unit.

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 receipts are reported instead as general receipts.

Fund Financial Statements

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

The District reports the following major governmental funds:

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

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Depreciation Fund - The Depreciation Fund is used to accumulate funds for the eventual purchase of significant capital outlay by reserving such monies from the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is used to specifically reserve General Fund money for the benefit of school district employees. To allocate monies from the General Fund, a 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 transfer from the General Fund.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings.

Bond Fund - This fund accounts for taxes levied and other revenue specifically maintained for the payment of bond principal and interest. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. Proceeds from refunding bond issues are deposited and recorded as a receipt in the Bond Fund. The General Fund is used to make bond principal and interest payments if the Bond Fund balance is not sufficient to meet these requirements.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) may be established for the removal of environmental hazards, the reduction or elimination of accessibility in District building, and the repayment of a qualified zone academy bonds issued for a qualified special purpose. General Fund disbursements for the purpose of this fund is not allowed.

The District reports the following nonmajor governmental funds:

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs.

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

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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.

Basis of Accounting

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

The modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles (GAAP) as established by GASB. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in GAAP.

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

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

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

The District records unremitted payroll liabilities at year end as modified cash basis liabilities. The District's accounting system records these costs as disbursements when the related payroll is paid.

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

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

Capital Assets

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

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in two components:

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Unassigned

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

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

Interfund Balances and Activities

In the process of aggregating the financial information of the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified. Interfund loans are reflected as amounts due to or due from other funds and, accordingly, are not reflected as receipts or disbursements.

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

Compensated Absences

In accordance with the modified cash basis of accounting, vacation and sick leave are recorded when paid.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

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

Leases

Right to use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

New Accounting Pronouncements

GASB Statement 87, *Leases*, was implemented in the current year. Under the standard, a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Since the District reports on the modified cash basis of accounting there was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for leases with the exception of those leases meeting the criteria of short-term leases. Short term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

NOTE 2. CASH AND INVESTMENTS

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

Governmental activities	<u>5,233,558</u>
Type of Deposits	
Demand deposits	<u>5,233,558</u>

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2022, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

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

As defined by GASB Statement 3, the District had no investments as of August 31, 2022.

Superior Public Schools Foundation

Component unit	<u>19,703</u>
Checking and savings accounts	18,032
Certificate of deposit	<u>1,671</u>
Total cash and investments	<u><u>19,703</u></u>

As of December 31, 2021, all of the Foundation's investments were recorded at fair market value of the stock market. The fair market value of the stock as of October 31, 2022 decreased by \$79,302.

Component unit		<u>560,344</u>
	Cost	Fair Market Value
Central National Bank Trust 008227	408,919	501,204
Central National Bank Trust 018227	<u>60,835</u>	<u>59,140</u>
Total investments	<u><u>469,754</u></u>	<u><u>560,344</u></u>

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN

Plan Description

Superior School District No. 11, Superior, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

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

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

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

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

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

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2020 to June 30, 2021, (and from July 1, 2021 through August 31, 2022). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2022, was \$348,608.

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$3,926,658. Total covered payroll was \$3,529,200. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained via the internet at <http://www.auditors.nebraska.gov>.

NOTE 4. EARLY LEAVE INCENTIVE PROGRAM

The District offers an Early Leave Incentive Program for full-time certified teachers and administrators to offer financial incentives that will assist long-term employees considering early retirement or early leave decisions. To participate in the program, the employee submits a written application by February 1, prior to the school year in which the employee wishes to discontinue full-time employment. Employees must have reached the minimum age of fifty-five (55) on or before August 1 of the year of application. Employees must have a minimum of twenty (20) consecutive years of credited service with the District, including credited service to Guide Rock, Lawrence, Nelson, Sandy Creek, and Superior Public Schools prior to 2007 - 2008, or the end of the unification with mentioned schools. The monetary benefit equal to \$1,040 per year of service up to the maximum of \$26,000 (25 years). The amount shall be paid in four equal payments. The District made \$57,720 payments for the Early Leave Incentive Program for the year ended August 31, 2022.

Liability for future years is as follows:

Years Ending August 31,	Payout
2023	70,720
2024	44,720
2025	39,000
2026	19,500
	<u>173,940</u>

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. LEASES

Lease agreements are summarized as follows:

Description	Date	Terms	Payment Amount	Balance August 31, 2022
Copier Lease	7/16/2020	60 months	1,777	60,418
Copier Lease	7/16/2021	48 months	65	2,197
			<u>1,842</u>	<u>62,615</u>

Copy machines were leased beginning in July 2020, for a term of 60 months. An additional machine was leased beginning in July 2021, for a term of 48 months. The lease is not renewable and the District will not acquire the equipment at the end of the 60 and 48 month periods. Payment terms are \$1,842 per month with both leases combined. There were no other contingent or sublease rentals related to the lease.

Annual requirements are as follows:

Years Ending August 31,	Payment
2023	22,100
2024	22,100
2025	<u>18,416</u>
	<u>62,615</u>

NOTE 6. LONG-TERM DEBT

Public Offerings

On June 15, 2020, the District authorized the issuance of General Obligation Refunding Bonds, Series 2012, in the principal amount of \$735,000, with variable interest rates of 1.85% - 2.05%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2012. The bonds will mature on December 15, 2021. The original bond was issued for the construction of improvements to the District's school building. The bond proceeds were used to pay off the Series 2010 Bonds.

On December 23, 2019, the District authorized the issuance of General Obligation Refunding Bonds, Series 2019, in the principal amount of \$4,085,000, with variable interest rates of 1.35% - 2.30%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2012. The bonds will mature on December 15, 2031. The original bond was issued for the construction of improvements to the District's school building. The bond proceeds were used to pay off \$4,085,000 of the Series 2012 Bond.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (Continued)

Public Offerings (Continued)

On June 15, 2022, the District authorized the issuance of General Obligation Refunding Bonds, Series 2019, in the principal amount of \$1,285,000, with variable interest rates of 0.04% - 1.55%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2012. The bonds will mature on December 15, 2032. The original bond was issued for the construction of improvements to the District's school building.

On June 15, 2022, the District authorized the issuance of Leasing Corporation Tax-Exempt Lease Revenue Educational Facilities Note, Series 2021, in the principal amount of \$850,000, with variable interest rates of 1.32%, for the purpose of Leasing Corporation Tax-Exempt Lease Revenue Educational Facilities Note, Series 2021. The bonds will mature on December 15, 2028. The original bond was issued for the construction of improvements to the District's school building.

The following is a summary of the bonds payable transactions of the District for the year ended August 31, 2022:

	Original Issue	Balance August 31, 2021	Issued	Retire- ments	Bonds Outstanding August 31, 2022
General Obligation Refunding Bonds Series 2012	735,000	370,000		(370,000)	
General Obligation Refunding Bonds Series 2019	4,805,000	4,745,000		(60,000)	4,685,000
General Obligation Refunding Bonds Series 2019			850,000		850,000
General Obligation Refunding Bonds Series 2021	<u>1,285,000</u>		<u>1,285,000</u>		<u>1,285,000</u>
<b>Total</b>	<u><u>6,825,000</u></u>	<u><u>5,115,000</u></u>	<u><u>2,135,000</u></u>	<u><u>(430,000)</u></u>	<u><u>6,820,000</u></u>

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (Continued)

Public Offerings (Continued)

Maturities on the above long-term debt are as follows:

Fiscal Years Ending	Principal	Interest	Total
2023	600,000	113,003	713,003
2024	695,000	104,516	799,516
2025	705,000	95,271	800,271
2026	710,000	85,333	795,333
2027	725,000	74,458	799,458
2028 - 2032	<u>3,385,000</u>	<u>162,842</u>	<u>3,547,842</u>
	<u>6,820,000</u>	<u>635,423</u>	<u>7,455,423</u>

NOTE 7. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To manage its workers' compensation and property and casualty risks, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general liability, automobile liability and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 8. INTERFUND TRANSFERS

The District transferred the following amounts from the General Fund during the year to the following funds for support:

General Fund transfers:

School Nutrition Fund to offset increased food costs	<u>45,000</u>
Total General Fund transfers	<u>45,000</u>

NOTE 9. SUPERIOR PUBLIC SCHOOL FOUNDATION

The Superior Public School Foundation (the Foundation), is a component unit of the District. The stated mission of the Foundation is to provide scholarships for deserving Superior High School graduates and to provide for special school expenses. Scholarship awards for the year were \$23,450.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 10. RECENTLY ISSUED ACCOUNTING STANDARDS

GASB Statement 96, *Subscription-based Information Technology Arrangements (SBITAs)*, was issued in May 2020, and is effective for fiscal years beginning after June 15, 2022. The standard provides guidance related to accounting and financial reporting for SBITAs. The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting there will be no effect on the financial statements other than expanded disclosures regarding these agreements. The District currently has approximately \$35,400 in annual commitments under these types of arrangements and will evaluate term classification prior to implementation.

NOTE 11. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 7, 2022, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2022

Federal Grantor/Pass-Through Grantor/ Program Title	Grant Number	Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Education</u>			
Special Education Cluster (IDEA)			
Passed through Nebraska Department of Education			
Special Education - grants to states	65-0011-000	84.027	127,258
Special Education - preschool grants	65-0011-000	84.173	<u>1,413</u>
Total Special Education Cluster			<u>128,671</u>
Passed through Nebraska Department of Education			
Title 1 grants to local educational agencies	65-0011-000	84.010	85,290
Twenty-First Century Community Learning Center	65-0011-000	84.287	66,476
Rural Education	65-0011-000	84.358	23,393
Improving teacher quality state grants	65-0011-000	84.367	13,422
Student Support and Academic Enrichment Program	65-0011-000	84.424	10,000
Education Stabilization Fund	65-0011-000	84.425	<u>315,007</u>
Total U.S. Department of Education			<u>513,588</u>

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2022

Federal Grantor/Pass-Through Grantor/ Program Title	Grant Number	Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed through Nebraska Department of Education			
National School Lunch Program	65-0011-000	10.555	249,518
School Breakfast Program	65-0011-000	10.553	24,583
Summer Food Service Program for Children	65-0011-000	10.559	6,863
Passed through Nebraska Department of Health and Human Services			
Commodity Supplemental Food Program - Food Commodities Received - noncash award	47-6004469	10.565	<u>24,577</u>
Total U.S. Department of Agriculture			<u>305,541</u>
TOTAL			<u><u>947,800</u></u>

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2022

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule), includes the federal award activity of the District under programs of the federal government for the year ended August 31, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Superior School District No. 11, Superior, Nebraska, it is not intended to and does not present the financial position, changes in net position, or cash flows of Superior School District No. 11, Superior, Nebraska.

The accompanying schedule of expenditures of federal awards is prepared on the basis of modified cash receipts and disbursements. Accordingly, receipts are recognized when cash is received and disbursements are recognized when cash is disbursed. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 2. SUBRECIPIENTS

There are no subrecipients to the federal awards of Superior School District No. 11, Superior, Nebraska.

NOTE 3. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and distributed.

NOTE 4. INDIRECT COST RATE

The District did not elect to use the 10% de minimis cost rate.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
GENERAL FUND COMPONENTS  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2022

	General Fund	Depreciation Fund	Employee Benefit Fund	Total
<b>RECEIPTS</b>				
Local sources				
Property taxes	4,057,373			4,057,373
Carline tax	2,845			2,845
Public Power District sales tax	7,037			7,037
Motor vehicle tax	255,480			255,480
Penalties and interest on taxes	12,233			12,233
Tuition from individuals' regular education	2,000			2,000
Tuition from other school districts outside the state	51,000			51,000
Interest income	5,102	611	30	5,743
Local fines and licenses	2,110			2,110
Contributions and donations from private sources	38,762			38,762
Police court fines	550			550
Postsecondary receipts	3,450			3,450
Miscellaneous local receipts	5,842			5,842
County and ESU sources	24,108			24,108
State receipts	2,042,631			2,042,631
Federal receipts	766,403			766,403
Nonrevenue receipts	11,842		40,000	53,822
Total receipts	<u>7,288,768</u>	<u>611</u>	<u>40,030</u>	<u>7,331,389</u>
<b>DISBURSEMENTS</b>				
Instruction	4,088,375			4,088,375
Student support services	517,260		58,372	577,612
Instructional support	281,076			281,076
General administration	272,335			272,335
School administration	377,379			377,379
Central and business services	175,223			175,223
Operation and maintenance of plant	686,993	187,316		874,309
Student transportation	346,481			346,481
Private and state categorical programs	26,652			26,652
Federal programs	642,630			642,630
Total disbursements	<u>7,414,404</u>	<u>187,316</u>	<u>58,372</u>	<u>7,662,072</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(125,636)	(186,705)	(18,342)	(330,683)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers	(45,000)			(45,000)
RECEIPTS OVER DISBURSEMENTS	(170,636)	(186,705)	(18,342)	(375,683)
FUND BALANCE, beginning of year	<u>2,480,538</u>	<u>754,122</u>	<u>95,586</u>	<u>3,330,246</u>
FUND BALANCE, end of year	<u>2,309,902</u>	<u>567,417</u>	<u>77,244</u>	<u>2,954,563</u>

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
YEAR ENDED AUGUST 31, 2022

	Nutrition Fund	Student Fee Fund	Activities Fund	Total
<b>RECEIPTS</b>				
Local receipts				
Interest	35		1,190	1,225
Meal sales	26,321			26,321
Other	1,177			1,177
Student activities			303,865	303,865
Federal receipts	280,964			280,964
Nonrevenue receipts		1,980	1,980	3,960
Total receipts	<u>308,497</u>	<u>1,980</u>	<u>307,035</u>	<u>617,512</u>
<b>DISBURSEMENTS</b>				
Student support services		1,980	336,120	338,100
Nutrition Program	334,499			334,499
Total disbursements	<u>334,499</u>	<u>1,980</u>	<u>336,120</u>	<u>672,599</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(26,002)		(29,085)	(55,087)
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers			45,000	45,000
NET CHANGE IN FUND BALANCES	(26,002)		15,915	(10,087)
FUND BALANCES, beginning of year	<u>79,475</u>		<u>138,178</u>	<u>217,653</u>
FUND BALANCES, end of year	<u>53,473</u>		<u>154,093</u>	<u>207,566</u>
<b>ASSETS</b>				
<b>ASSETS</b>				
Cash in bank and on hand	<u>53,473</u>		<u>154,093</u>	<u>207,566</u>
TOTAL ASSETS	<u>53,473</u>		<u>154,093</u>	<u>207,566</u>
<b>FUND BALANCES</b>				
<b>FUND BALANCES</b>				
Restricted				
Employee benefit				
Nutrition Program	53,473			53,473
Committed				
Student activities			154,093	154,093
TOTAL FUND BALANCES	<u>53,473</u>		<u>154,093</u>	<u>207,566</u>

See accompanying notes to financial statements.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	2022 Actual
FUND BALANCE, beginning of year		<u>2,480,538</u>
<b>RECEIPTS</b>		
Local sources		
1100 Property taxes	4,388,900	4,057,373
1115 Carline tax	4,300	2,845
1120 Public Power District sales tax	7,000	7,037
1125 Motor vehicle taxes	225,000	255,480
1140 Penalties and interest on taxes		12,233
1311 Tuition from individuals' regular education		2,000
1331 Tuition from other school districts outside the state	50,000	51,000
1510 Interest income	15,000	5,102
1911 Local fines and licenses		2,110
1920 Contributions and donations from private sources	15,000	38,762
1921 Police court fines	1,500	550
1955 Postsecondary receipts		3,450
1990 Miscellaneous local receipts		5,842
Total local sources	<u>4,706,700</u>	<u>4,443,784</u>
County and ESU sources		
2110 Fines and license fees	17,000	22,961
2210 ESU receipts	2,500	1,147
Total county ESU sources	<u>19,500</u>	<u>24,108</u>
State sources		
3110 State aid	1,127,531	1,127,531
3120 Special education - school age	400,000	446,620
3125 Special education transportation	32,000	29,254
3130 Homestead exemption		55,695
3131 Property tax credit		94,832
3132 Personal property tax credits		221,706

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	2022 Actual
RECEIPTS (Continued)		
State sources (Continued)		
3133 Nameplate capacity tax	2,000	
3180 Pro-rate motor vehicle	9,000	10,928
3400 State apportionment	50,000	51,051
3535 High ability learners grant	4,946	5,014
Total state sources	<u>1,625,477</u>	<u>2,042,631</u>
Federal sources		
4105 Universal Services Fund (E-RATE)		10,954
4310 Title V, Part B, Subpart 1 ESSA - REAP		23,393
4505 Title I, Part A Grant	100,000	81,229
4509 Title II, Part A		13,422
4516 IDEA 619 Base preschool grant	100,000	5,434
4518 IDEA Part B base & enrollment poverty		136,175
4525 Federal vocational & applied technology	9,000	
4530 Other federal receipts	723,500	
4531 Title IV, Part B	10,000	78,704
4708 Medicaid in Public School (MIPS)	15,000	36,396
4709 Medicaid Administrative Activities (MAAPS)	10,000	14,650
4969 Title IV, Part A		10,000
4997 ESSER II		68,607
4998 ESSER III		287,439
Total federal sources	<u>967,500</u>	<u>766,403</u>
Nonrevenue sources		
5300 Sale of property	100	6,532
5301 Insurance adjustments		5,310
Total nonrevenue sources	<u>100</u>	<u>11,842</u>
Total receipts	<u>7,319,277</u>	<u>7,288,768</u>
TOTAL FUNDS AVAILABLE		<u>9,769,306</u>

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	2022 Actual
<b>DISBURSEMENTS</b>		
1100 Regular	3,400,000	2,804,287
1125 Regular instructional programs		7,723
1150 Limited English proficiency programs		5,359
1160 Poverty program		246,725
1200 Special education programs	1,100,000	842,716
1291 SPED instructional programs - ages 3 - 5		138,887
1292 SPED instructional programs - ages 0 - 2		32,902
1300 Summer school		9,776
2100 Support services - students	650,000	517,260
2200 Support services - instruction	330,000	281,076
2300 Support services - general administration	307,000	272,335
2410 Office of the principal	390,000	377,379
2500 Support services - central services	180,000	175,223
2600 Operation and maintenance of plant	1,055,000	686,993
Student transportation	457,000	346,481
Private and state categorical programs		
3535 High ability learners	40,000	26,652
Federal programs		
6200 Title I, Part A, ESSA Improving Basic Programs	845,000	85,290
6310 Title II, Part A, ESSA		23,422
6406 IDEA preschool (619) base allocation		4,021
6408 IDEA Part B (611) base & enrollment poverty allocation - 0 - 21		105,508
6421 IDEA Part B (611) ARP base & enrollment poverty allocation - 0 - 21		19,142
6690 Other federal non-categorical expenses		
6968 Title IV, Part B, 21st Century Community Learning		66,847
6992 REAP		23,393

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	2022 Actual
Federal programs (Continued)		
6997 Elementary & Secondary School Emergency Relief (ESSERS II)		76,354
6998 Elementary & Secondary School Emergency Relief (ESSERS III)		238,653
Total federal programs	845,000	642,630
8000 Transfers	55,000	45,000
Total disbursements	8,809,000	7,459,404
FUND BALANCE, end of year		2,309,902
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		1,336,503
County treasurers		973,399
TOTAL FUND BALANCES		2,309,902

See accompanying notes to budgetary schedules.

SUPERIOR SCHOOL DISTRICT NO. 11  
 SUPERIOR, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 DEPRECIATION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	2022 Actual
FUND BALANCE, beginning of year		<u>754,122</u>
RECEIPTS		
Interest	<u>50</u>	<u>611</u>
Total receipts	<u>50</u>	<u>611</u>
TOTAL FUNDS AVAILABLE		<u>754,733</u>
DISBURSEMENTS		
Improvements	<u>759,522</u>	<u>187,316</u>
FUND BALANCE, end of year		<u>567,417</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>567,417</u>

See accompanying notes to budgetary schedules.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
EMPLOYEE BENEFIT FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	2022 Actual
FUND BALANCE, beginning of year		<u>95,586</u>
RECEIPTS		
Interest	50	30
General Fund support (as expensed in the General Fund)		<u>40,000</u>
Total receipts	<u>50</u>	<u>40,030</u>
TOTAL FUNDS AVAILABLE		<u>135,616</u>
DISBURSEMENTS		
Unemployment payments		652
Early retirement program	<u>95,580</u>	<u>57,720</u>
Total disbursements	<u>95,580</u>	<u>58,372</u>
FUND BALANCE, end of year		<u>77,244</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>77,244</u>

See accompanying notes to budgetary schedules.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SPECIAL BUILDING FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	2022 Actual
FUND BALANCE, beginning of year		<u>540,120</u>
<b>RECEIPTS</b>		
Property taxes	50	533,715
Carline tax	500	389
Interest and penalties on taxes		1,405
Interest	600	4,780
Other local receipts	11,000	537
Homestead exemption		7,614
Property tax credit		12,964
Personal property tax credits		30,309
Pro-rate motor vehicle	900	1,455
Other county receipts	1,715,000	
Federal receipts		88,400
Bond proceeds		850,000
Total receipts	<u>1,728,050</u>	<u>1,531,568</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>2,071,688</u>
<b>DISBURSEMENTS</b>		
Supplies	2,870,787	30,462
Repairs and maintenance		84,060
Professional services		66,702
Capital outlay		141,800
Interest expense		5,126
Total disbursements	<u>2,870,787</u>	<u>328,150</u>
FUND BALANCE, end of year		<u>1,743,538</u>
<b>ANALYSIS OF FUND BALANCE</b>		
Cash in bank		
Checking account		1,613,192
County treasurers		<u>130,346</u>
Total		<u>1,743,538</u>

See accompanying notes to budgetary schedules.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
BOND FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	2022 Actual
FUND BALANCE, beginning of year		<u>652,361</u>
<b>RECEIPTS</b>		
Property taxes	50	489,235
Carline tax	400	343
Public Power District sales tax		850
Interest and penalties on taxes		2,511
Interest	1,000	1,676
Homestead exemption		6,725
Property tax credit		11,511
Personal property tax credits		26,714
Pro-rate motor vehicle	900	1,321
Other county receipts	<u>1,000</u>	
Total receipts	<u>3,350</u>	<u>540,886</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u><b>1,193,247</b></u>
<b>DISBURSEMENTS</b>		
Bond principal payment	430,000	430,000
Interest expense	100,000	97,055
Bank fees		600
Total disbursements	<u>530,000</u>	<u>527,655</u>
FUND BALANCE, end of year		<u>665,592</u>
<b>ANALYSIS OF FUND BALANCE</b>		
Cash in bank		
Checking account		550,450
County treasurers		<u>115,142</u>
<b>TOTAL FUND BALANCE</b>		<u><b>665,592</b></u>

See accompanying notes to budgetary schedules.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SCHOOL NUTRITION FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	2022 Actual
FUND BALANCE, beginning of year		<u>79,475</u>
RECEIPTS		
Interest	50	35
Sale of lunches	20,000	26,321
State sources	1,500	
Federal sources	230,000	280,964
Other	1,250	1,177
Total receipts	<u>252,800</u>	<u>308,497</u>
TOTAL FUNDS AVAILABLE		<u>387,972</u>
DISBURSEMENTS		
Food		149,433
Salaries and benefits	340,000	94,574
Health insurance		14,892
Social security		6,839
Retirement		9,044
Other		59,717
Total disbursements	<u>340,000</u>	<u>334,499</u>
FUND BALANCE, end of year		<u>53,473</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>53,473</u>

See accompanying notes to budgetary schedules.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	2022 Actual
FUND BALANCE, beginning of year		<u>513</u>
RECEIPTS		
Property tax		6
Interest and penalties on taxes		4
Interest		2,452
Qualified school construction bonds	<u>1,285,000</u>	<u>1,285,000</u>
Total receipts	<u>1,285,000</u>	<u>1,287,462</u>
TOTAL FUNDS AVAILABLE		<u>1,287,975</u>
DISBURSEMENTS		
Purchased services		22,977
Building and site improvement	1,285,000	377,280
Interest		6,532
Total disbursements	<u>1,285,000</u>	<u>406,789</u>
FUND BALANCE, end of year		<u>881,186</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>881,186</u>

See accompanying notes to budgetary schedules.

SUPERIOR SCHOOL DISTRICT NO. 11  
 SUPERIOR, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 STUDENT FEE FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	2022 Actual
FUND BALANCE, beginning of year		_____
RECEIPTS		
Extracurricular activities	<u>1,750</u>	<u>1,980</u>
TOTAL FUNDS AVAILABLE		<u>1,980</u>
DISBURSEMENTS		
Other expense	<u>1,750</u>	<u>1,980</u>
FUND BALANCE, end of year		=====

See accompanying notes to budgetary schedules.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
ACTIVITIES FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	2022 Actual
FUND BALANCE, beginning of year		<u>138,178</u>
RECEIPTS		
Local receipts		
Interest	1,200	1,190
Activity receipts	195,000	303,865
Non-revenue receipts		1,980
General fund support	<u>35,000</u>	<u>45,000</u>
Total receipts	<u>231,200</u>	<u>352,035</u>
TOTAL FUNDS AVAILABLE		<u>490,213</u>
DISBURSEMENTS		
Support services - pupils		
Other disbursements	<u>315,000</u>	<u>336,120</u>
FUND BALANCE, end of year		<u>154,093</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>154,093</u>

See accompanying notes to budgetary schedules.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

For the year ended August 31, 2022, actual disbursements exceeded the budget in the Activities Fund by \$21,120.

Reconciliation

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

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

Receipts over disbursements - financial reporting basis	
General Fund	<u>(375,683)</u>
Receipts over disbursements - budgetary basis	
General Fund	(170,636)
Depreciation Fund	(186,705)
Employee Benefit Fund	<u>(18,342)</u>
	<u>(375,683)</u>



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education  
Superior School District No. 11  
Superior, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Superior School District No. 11, Superior, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise Superior School District No. 11, Superior, Nebraska's basic financial statements, and have issued our report thereon dated November 7, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Superior School District No. 11, Superior, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Superior School District No. 11, Superior, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Superior School District No. 11, Superior, Nebraska's internal control.

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

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Superior School District No. 11, Superior, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

## Superior School District No. 11, Superior, Nebraska's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on Superior School District No. 11, Superior, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Superior School District No. 11, Superior, Nebraska's responses were 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.

Dana F Cole + Company, LLP

Grand Island, Nebraska  
November 7, 2022



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

To the Board of Education  
Superior School District No. 11  
Superior, Nebraska

**Report on Compliance for Each Major Program**

***Opinion on Each Major Federal Program***

We have audited Superior School District No. 11, Superior, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Superior School District No. 11, Superior, Nebraska's major federal programs for the year ended August 31, 2022. Superior School District No. 11, Superior, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Superior School District No. 11, Superior, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of Superior School District No. 11, Superior, Nebraska, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Superior School District No. 11, Superior, Nebraska's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts and grant agreements applicable to Superior School District No. 11, Superior, Nebraska's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Superior School District No. 11, Superior, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Superior School District No. 11, Superior, Nebraska's compliance with the requirements for each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Superior School District No. 11, Superior, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Superior School District No. 11, Superior, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Superior School District No. 11, Superior, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

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

### ***Report on Internal Control Over Compliance***

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance*

is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in 2022-003 to be a significant deficiency.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on Superior School District No. 11, Superior, Nebraska's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Superior School District No. 11, Superior, Nebraska's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Dana F Cole + Company, LLP

Grand Island, Nebraska  
November 7, 2022

SUPERIOR SCHOOL DISTRICT NO. 11  
 SUPERIOR, NEBRASKA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED AUGUST 31, 2022

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified: \_\_\_ Yes X No

Significant deficiencies identified that are not considered to be a material weakness: X Yes \_\_\_ None reported

Noncompliance matter to the financial statements disclosed: \_\_\_ Yes X No

Federal Awards

Internal control over major programs:

Material weakness identified: \_\_\_ Yes X No

Significant deficiencies identified that are not considered to be a material weakness: X Yes \_\_\_ No

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a): \_\_\_ Yes X No

Identification of major programs:

Child Nutrition Cluster	
National School Lunch Program	10.555/10.553/10.559
American Rescue Plan - Elementary and Secondary School Emergency Relief	84.424/84.425

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

Auditee qualified as a low-risk auditee: \_\_\_ Yes X No

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2022

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT

2022-001 SEGREGATION OF DUTIES

Criteria

Internal controls should be in place to ensure proper segregation of duties.

Condition

The District has a limited number of personnel involved in the accounting functions, thus limiting its internal control procedures. The District has implemented some mitigating controls, and the present system seems to be operating as understood by all parties involved.

Cause

The District has a limited number of personnel involved in the accounting functions.

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting.

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response

The cost to the District for additional staff to segregate accounting functions would be prohibitive. Measures have been put in place to segregate as many duties as possible.

2022-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the modified cash basis of accounting.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2022

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2022-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT  
PREPARATION AND REVIEW (Continued)

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures.

Cause

Management does not prepare the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

District's Response

The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Child Nutrition Cluster	
National School Lunch Program	10.555/10.553/10.559
American Rescue Plan - Elementary and Secondary School Emergency Relief	84.424/84.425

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2022

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

2022-003 INTERNAL CONTROL OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PREPARATION AND REVIEW

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of the schedule of expenditures of federal awards, including the notes to the schedule of expenditures of federal awards, in conformity with the modified cash basis of accounting.

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District's schedule of expenditures of federal awards and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the schedule of expenditures of federal awards, including the related note disclosures.

Cause

Management does not prepare the schedule of expenditures of federal awards in accordance with the modified cash basis of accounting.

Potential Effect

The potential exists that a material misstatement of the schedule of expenditures of federal awards could occur and not be prevented or detected by the District's internal control.

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of schedule of the expenditures of federal awards disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2022

CONTROL DEFICIENCIES REPORTED IN PRIOR YEAR

Items 2021-001, 2021-002, and 2021-003 were also reported for the year ended August 31, 2021.

SUPERIOR SCHOOL DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2022

2021-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District implements some mitigating controls in certain areas as determined necessary. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2022-001, and is considered to be a significant deficiency for the year ended August 31, 2022.

2021-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management is responsible for establishing and maintaining internal control and for the fair presentation of the financial statements, supplementary information, and disclosures in the financial statements in conformity with the modified cash basis of accounting. The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures. We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2022-002, and is considered to be a significant deficiency for the year ended August 31, 2022.

# JENNIFER CADY

712 W 47th Street Place, Kearney, NE 68845 · 308-382-6651  
[jen26cady@gmail.com](mailto:jen26cady@gmail.com)

I am a dynamic administrator and classroom educator who excels at motivating colleagues and students through growth mindset, a heart to support all stakeholders, relationship building, and approachability. This combination allows me to create rigorous curriculum and programming that is mission driven while cultivating critical thinking and supporting individual needs. My focus is to build upon a lifetime career in education by expanding my skills through educational administration and work at the collegiate level.

## EXPERIENCE

**JULY 2019 - NOVEMBER 2022 (\$118,862)**  
**ASSISTANT PRINCIPAL, KEARNEY PUBLIC SCHOOLS**

Kearney High School

Evaluator for Special Education, Music, Health Science, Art, Family Consumer Science, and Industrial Tech along with classified staff

Curriculum, AP Coordinator, Project Lead the Way, Alternative Education, Academic Interventions, Mentor Program, MTSS/PBIS Coordinator, In School Suspension

**JANUARY 2018 - JUNE 2019**

**ASSISTANT PRINCIPAL, LAKE HAVASU UNIFIED SCHOOL DISTRICT**

Lake Havasu High School

Evaluator for Fine Arts, Social Studies, and Spanish along with classified staff

School wide discipline including attendance

Serve as LEA during IEP and 504 meetings

AdvancED recertification

Staff awards and recognition

**AUGUST 2010 - DECEMBER 2017**

**BAND DIRECTOR, DYSART UNIFIED SCHOOL DISTRICT**

Rancho Gabriela, Parkview, Western Peaks, Canyon Ridge, and Cimarron Springs

Instructional Cabinet Member - leadership team for the school

Special Area Team Leader

Superintendent's Council Member - leadership team for the district

District Jazz Band Director

Faculty Advisory Committee - elected position

**AUGUST 2007 - MAY 2008**

**BAND DIRECTOR, DEER VALLEY UNIFIED SCHOOL DISTRICT**

Canyon Springs

Special Area Team Leader

Jazz Band and Choir Director

Technology Liaison

**SEPTEMBER 2002 - JUNE 2005**

**INSTRUMENTAL MUSIC DIRECTOR, LONG BEACH UNIFIED SCHOOL DISTRICT**

Tincher, Bixby, Buffum

Music Department Chair

Jazz Band Director

Orchestra and Band Director

## EDUCATION

PRESENT

**DOCTORAL CLASSES, UNIVERSITY ON NEBRASKA OMAHA**

EdD in Educational Leadership, in progress with expected graduation in 2023

GPA: 4.0

MAY 2009

**MASTERS DEGREE, ARIZONA STATE UNIVERSITY**

Educational Leadership and Administration

GPA: 4.0

MAY 2003

**TEACHING CERTIFICATION, CALIFORNIA STATE UNIVERSITY - LONG BEACH**

Graduate coursework required for teaching certification in California

GPA: 4.0

DECEMBER 1998

**BACHELOR OF ARTS, MUSIC, UNIVERSITY OF CALIFORNIA - LOS ANGELES**

Graduated summa cum laude

GPA: 3.858

Highest GPA in the College of Arts and Architecture

## PROFESSIONAL CREDENTIALS

- Nebraska Department of Education
- Administrative Certificate
- Endorsement Provisional Superintendent
- Endorsement PK-12 Principal
- Endorsement PK-12 Music
- Endorsement Provisional Superintendent
- Arizona Department of Education
- Administrative Certificate
- Standard Secondary Certificate
- Endorsement K-12 Music
- Endorsement K-12 Principal
- Endorsement Structure English Immersion

## REFERENCES

### **DR. CHRISTOPHER LOOFE, ASSOCIATE SUPERINTENDENT**

Kearney Public Schools  
[chrloofe@kearneycats.com](mailto:chrloofe@kearneycats.com) 402-981-5534

### **MELISSA DOBISH, DIRECTOR OF SPECIAL EDUCATION**

Kearney Public Schools  
[meldobish@kearneycats.com](mailto:meldobish@kearneycats.com) 308-440-2578

### **STACIE BROWN, ADMINISTRATOR**

Western Peaks Elementary School  
[Stacie.brown@dysart.org](mailto:Stacie.brown@dysart.org) 623-523-8752

### **NATHAN LEFEBER, BAND DIRECTOR**

Kearney Public Schools  
[natlefeber@kearneycats.com](mailto:natlefeber@kearneycats.com) 480-747-7844

### **LEXI ROMERO, EXECUTIVE ASSISTANT**

Adunni, Inc.  
[lexi@jklivin.com](mailto:lexi@jklivin.com) 323-449-1879

## CERTIFICATIONS

- Arizona Qualified Evaluator - Level 1 and Level 2
- FEMA Emergency Management
- ELEOT (Effective Learning Environments Observation Tool)
- AdvancED certification team
- CPR/FIRST AID
- CPI (Non violent crisis prevention)
- School Resource Officer Certification

## PROFESSIONAL ASSOCIATION

Sigma Alpha Iota

- National Director
- Province Officer
- Executive Board Officer
- Working relationships with Deans/Department Chairs and at UCLA, California State University - Long Beach, University of Nevada - Las Vegas, California State University - Northridge, University of Arizona, Northern Arizona University, Arizona State University

Professional Memberships

- National Association of Secondary School Principals
- Nebraska Council of School Administrators
- Arizona School Administrators
- National Association for Music Education
- Nebraska Music Educators Association
- Nebraska Bandmasters Association
- National Educators Association

## **PRINCIPAL'S CONTRACT OF EMPLOYMENT SUPERIOR PUBLIC SCHOOLS**

THIS CONTRACT is made by and between the **Board of Education of Superior Public Schools**, legally known as **Nuckolls County School District No. 011**, and referred to as "the Board" and "the School District" respectively, and Jennifer Cady, referred to herein as "the Principal". In accordance with its action taken and recorded in the minutes of a duly advertised board meeting, the Board agrees to employ the Principal, and the Principal agrees to accept such employment, subject to the terms and conditions set forth herein.

**Section 1. Term of Contract.** The Principal shall be employed for 1 year beginning on August 1, 2023, and expiring on July 31, 2024. During this and any subsequent year under this contract, the Principal shall render at least 205 working days of service in the performance of her duties as Principal. "Working days" typically will not include Saturdays, Sundays, and legal holidays, but it shall include all days on which the Principal actually and necessarily completes her contractual duties. Each school year, the Principal will begin to fulfill the contract on August 1 and will continue working for approximately 2 weeks after the conclusion of the school year. The Principal agrees to work sufficient hours and days to satisfactorily complete the duties of this contract. The Principal shall keep complete and accurate records of her working days and shall provide the Superintendent with a report of her accumulated working days at least quarterly.

**Section 2. Renewal of Contract.** Unless the Superintendent recommends the nonrenewal, termination, amendment, and/or cancellation of this contract, the contract will automatically renew for a period of **one contract year**, as defined in Section 1, from and after the expiration date provided in Section 1 of this contract.

**Section 3. Salary.** The Principal's salary for the contract year shall be \$110,000.00 which shall be paid in 12 equal monthly installments beginning in the month of September 2023. The Board shall not reduce the Principal's salary during the term of the contract, but may increase it and/or the benefits during the term of this contract, as an amendment to the contract, without the amendment constituting a new contract, requiring a hearing, or extending the term of this contract.

**Section 4. Deductions.** This contract shall conform to the statutes and regulations governing deductions from compensation and shall be subject to the School Employees Retirement Act. The Principal authorizes the District to deduct or withhold from each and every period of pay any amounts necessary to offset any damages caused by the Principal or the value of

property or money entrusted to the Principal or owed by the Principal to the District during the course of or as a result of the Principal's employment, if such property or money have not properly been returned to the District. The school district shall withhold other deductions as the Principal and Board may agree.

**Section 5. Professional Status.** The Principal affirms that she is not under contract with any other board of education covering any part or all of the term provided in this contract. Throughout the contract term, she will hold a valid and appropriate certificate to act as a principal in the State of Nebraska which she will register and maintain on file in the school district's central administrative office. This contract shall not be valid and the Board will not compensate the Principal for any service performed prior to the date that she registers her certificate. The Principal represents that: (1) all information she provided in connection with her application for employment with the District was true and accurate at the time of application, and if there is or has been a material change in such information, she will advise the Board immediately; (2) she has never been convicted of or plead no contest to, a felony as defined in Title 92, Chapter 21, Sections 003.11 and 003.13 of the Nebraska Administrative Code ("Rule 21"), or any offense involving moral turpitude, abuse, neglect, or sexual misconduct, as defined in Title 92, Chapter 21, Sections 003.12 and 003.13 of the Nebraska Administrative Code; and (3) she has not had any professional licenses or certificates suspended or revoked.

**Section 6. Principal's Duties.** The Principal's duties shall be as prescribed by statute and by Board policies, rules, regulations and directives. The Principal agrees to devote her time, skill, labor and attention to her duties throughout the contract term. She shall be subject to the direction and control of the Superintendent at all times and shall perform such administrative duties as the Superintendent or Board assigns to her. By agreement with the Superintendent, she may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations as long as they do not interfere with carrying out her duties and obligations to the school district.

**Section 7. Nonrenewal, Termination, Cancellation or Mid-Term Amendment.** Nonrenewal, termination, cancellation, or amendment of this contract shall be in accordance with state statutes. During any applicable probationary period, the Board may nonrenew or amend this contract for any reason so long as it is not unconstitutional. At all other times, the Board may terminate, cancel or amend this contract for any of the following reasons: (a) the cancellation, termination, revocation, or suspension of the Principal's certificate (Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate) by the State Board of Education; (b) any of the reasons set forth in this contract; (c) the

breach of any of the material provisions of this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) conduct involving moral turpitude; (i) physical or mental incapacity; (j) immorality; (k) conviction of a felony; (l) any conduct that substantially interferes with the Principal's continued performance of her duties; (m) any arrest, criminal charge, or criminal conviction of Principal or the failure to report the same; (n) any filing against the Principal under Neb. Rev. Stat. Section 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying school district records or documents; (p) misrepresentation of fact to the district and its personnel in the conduct of the district's official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; or (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased or contracted by the district except as prescribed by a physician.

**Section 8. Disability.** If the Principal is unable to perform her duties by reason of illness, accident or other disability beyond her control, and the disability continues for a period of more than six (6) months or if the disability is permanent, irreparable, or of such a nature as to make performance of her duties impossible, the Board may initiate action to cancel this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Principal under any insurance coverage furnished by the district.

**Section 9. Transportation.** The Board shall provide the Principal with transportation or reimburse her for mileage required in the performance of her official duties at the rate approved by the Board.

**Section 10. Fringe Benefits.** The Board shall provide the Principal with the following fringe benefits:

- a. Health Insurance.** Family health insurance that is provided to certificated staff through the District's health insurance carrier.
- b. Dental Insurance.** Family dental insurance that is available to certificated staff through the District's health insurance carrier.
- c. Life Insurance.** Term life insurance with a total death benefit of Fifty-Thousand Dollars (\$50,000) with the option to purchase an additional \$50,000 of coverage.

- d. Disability Insurance.** The Principal shall purchase long-term disability insurance from the school district's carrier at her own expense. The Board will increase her salary by the amount of the premium cost.
- e. Professional Development.** The Principal is expected to continue her professional development and to participate in relevant learning experiences. With the approval of the Superintendent or Board, she may attend appropriate professional meetings at the local, state, regional and national level; and the Board will pay for valid expenses of attendance. If the Principal attends a national convention and does not return following the initial year of employment as Principal, the Principal agrees to repay the District in full for national convention expenses paid by the District.
- f. Professional Dues.** The school district will pay the annual dues for the Principal's membership in the following organizations: State and National Organizations deemed appropriate by the Superintendent.
- g. Physical Examination.** The Principal may voluntarily undergo a physical examination. The Principal agrees that she will authorize the physician performing each such examination to provide the Board with all records, results and medical judgments of the examination. Up to \$100 of the cost of such physical examination and physician's reports which are not paid for by the Principal's insurance coverage shall be paid by the District.
- h. Cell Phone.** The Principal shall be required to purchase and maintain a cellular phone so that she can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Principal up to a maximum of \$50 per month for the actual cost of a cellular phone service plan.
- i. Expense Reimbursement.** The Board shall pay or reimburse the Principal for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that (1) such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (Neb. Rev. Stat. § 13-2201 *et seq.*) or some other provision of law, and (2) the

Principal shall secure the prior approval of the Board before incurring any such expense when the anticipated aggregate expense of any single event is \$500.00 or more.

**Section 11. Residence/Domicile in School District.** The Principal shall have her domicile and principal residence within the boundaries of the District as they exist on the first duty day for the Principal under the terms of this contract; and, the Principal shall maintain her domicile and residence within the boundaries of the District during the term of this agreement, or any renewal, amendment, or continuation thereof, except as otherwise provided herein. If the Principal is in her first year of employment with the District and does not have her domicile and principal place of residence within the District at the time of her employment, the Principal shall move her domicile and principal place of residence into the corporate limits of the District before the expiration of the first six months from the Principal's first duty day under this contract. It is the purpose of this paragraph to require the Principal to, at all times during such employment, live and maintain her domicile and principal place of residence in the District to encourage the Principal: (1) to be highly motivated and deeply committed to the District's educational system; (2) to speak to and vote on ballot issues affecting the district as a legal voter of the school district; (3) to be involved in school and community activities bringing her in contact with parents and community leaders and be committed to the future of the district and its schools; (4) to be accessible to parents and students, and allow parents and students to become personally acquainted with the Principal; and, (5) to gain sympathy and understanding for the cultural basis of the community, and the social, economic, and environmental problems of the children of the school community and are thus less likely to be considered isolated from the community in which she is the educational leader.

**Section 12. No Penalty for Release or Resignation.** There shall not be a penalty for the release or resignation of the Principal from this contract; provided no resignation shall become effective until the expiration of the contract unless it is accepted by the Board, and the Board shall fix the date at which the resignation shall take effect.

**Section 13. Compensation Upon Termination and Credit for Accrued Vacation.** Upon lawful termination of this contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the 12 months in the annual salary period in which termination occurs. The Principal shall refund any portion of the salary she was paid but had not earned prior to the date of termination of this contract.

**Section 14. Evaluation.** The Superintendent shall evaluate the Principal as required by state statute. The Principal agrees that the full instructional/observational evaluation period, as required by section 79-828, shall mean any observation of the Principal's duties for at least 40 minutes, whether consecutive or as aggregated throughout the period applicable to the evaluation. The Principal agrees that time spent working in conjunction with the Superintendent on school-related matters may be counted toward observation for a full instructional period.

**Section 15. Legal Actions.** The Board will support the Principal if there is a legal dispute caused by her carrying out her duties properly. If a legal action, including a professional practice complaint, is threatened or filed against the Principal as a result of her performance of her duties or her position as Principal of the district, the Board will provide her with a legal defense to the maximum extent permitted by law so long as she acted in good faith and in a manner which she reasonably believes to be in or not opposed to the best interests of the district and, with respect to any criminal action or proceeding, had no reasonable cause to believe that her conduct was unlawful.

**Section 16. Physical or Mental Examination.** The Principal agrees that, at the request of the Board or Superintendent, she will have a comprehensive physical and/or mental examination performed by one or more licensed physicians or psychologists of the Board's choosing during the term of this Contract. In deference to the requirements of the Americans with Disabilities Act and HIPAA, the physician's report to the Board and/or Superintendent must address whether the Principal is able to perform the "essential functions" of her position.

**Section 17. Governing Laws.** The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contract.

**Section 18. Amendments to be in Writing.** This contract may be modified or amended only by a writing duly authorized and executed by the Principal and the Board.

**Section 19. Severability.** If any portion of this contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforcement of the remaining provisions of this contract.

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

**Executed by the Board this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.**

\_\_\_\_\_  
President, Board of Education

\_\_\_\_\_  
Secretary, Board of Education

**Executed by the Principal this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.**

\_\_\_\_\_  
Principal

# Tori Schoof

511 B St ■ Ruskin, NE 68974 ■ 402-621-0087 [torischoof2000@gmail.com](mailto:torischoof2000@gmail.com)

## Teaching EXPERIENCE

### **Superior Elementary School, Superior, NE — Long Term Substitute**

December 2022-Present

- Collaborated with 3rd Grade co-teacher
- Administered MAPS Testing
- Lead Parent/Teacher Conferenses
- Attended PLC Meetins

### **Deshler Public Schools, Deshler, NE — Long Term Substitute / Elementary Sub**

January 2022 - Present

- Collaborated with Spanish teacher and created lesson plans
- K-6 Substitute - collaborated with teachers

### **Shickley Public Schools, Shickley, NE — Student-Teacher / Subsitute**

August 2021 - Present

- Taught second grade
- Constructed lesson plans
- Built relationships with sta and students
- Monitored MAPS testing

### **Plambeck Early Childhood Education Center, Kearney, NE — Teaching Assistant**

August 2020 - July 2021

- Created worksheets for the classroom
- Monitored students during lessons
- Managed the classroom when the teacher was absent
- Established relationships with students and faculty

### **Meadowlark Elementary, Kearney, NE — America Reads Tutor**

August 2019 - May 2020

- Supported second, third, fourth, and fifth-grade students in math and reading skills resulting in a 2-3 point improvement on assessments.

## EDUCATION

### **University of Nebraska at Kearney, Kearney, NE — Bachelor of Arts in Education (K-6)**

August 2018 - December 2021

- Minor: Special Education
- Cumulative GPA: 3.889
- Dean's List (2018-2021)
- Received Bryan Sisters Scholarship for Education Majors

# Brent H. Thomas

## AGRICULTURAL EDUCATION TEACHER

(308)760-7900

BrentThomasFFA@gmail.com

Present - 207 5<sup>th</sup> St Emerson NE 68733  
Permanent - 320 Platte St Alliance NE 69301

## OBJECTIVE

To obtain the agricultural education and FFA advisor position at Superior Public Schools to implement a high quality agricultural program that benefits both the school and the community by pairing tested education strategies with the agricultural three-circle model.

### EDUCATION

#### B.S. AGRICULTURAL EDUCATION

University of Nebraska  
Lincoln, NE  
2018-2020  
(Expected Graduation)

#### A.S. AGRICULTURAL EDUCATION

A.S. AGRONOMY  
Nebraska College of Technical Agriculture  
Curtis, NE  
2015 - 2018

### RELATED EXPERIENCE

#### CROP CONSULTANT

H & H Consulting, Juniata

#### EXTERNAL RELATIONS ASSISTANT

Nebraska College of Technical Agriculture, Curtis

#### RANCH HAND

Dearmont LLC, Rose  
Burke Cattle Co. Alliance

#### SALES REPRESENTATIVE / DELIVERY

Hardware Hank, Alliance

### CONTENT EXPERTISE

Crop and Pest Identification and Management

Plant and Soil Science

Welding and Fabrication

Woodworking

Basic Automotive Maintenance and Small Engine Repair

Livestock Management

## TEACHING EXPERIENCE

2020 - Present

#### AGRICULTURAL EDUCATION STUDENT TEACHER / Pender Public Schools

- Lead and facilitated both established and self-implemented curriculum on various content areas including but not limited to welding, introduction to agriculture, wildlife management, career exploration, and record keeping.
- Advised FFA meetings, coached numerous Career Development Events (CDE) e.g. Livestock judging, Agricultural Mechanics, Agronomy, Agriscience Fair, etc.
- Volunteered as assistant varsity wrestling coach.

2019

#### PRESCHOOL TEACHER ASSISTANT / University of Nebraska Children's Center

- Worked with children 3-6 years of age to develop gross motor skills, emotion recognition and management, and communication.

## COLLEGIATE INVOLVEMENT & TEACHING

2015-2019

#### UNL AGRICULTURAL EDUCATION CLUB / University of Nebraska & NCTA

- Networked with peers and veteran teachers to develop ideas in the world of agriculture education.

#### COLLEGIATE FFA / University of Nebraska & NCTA

- Kept current with changes at National and state level.
- Helped facilitate and judge FFA Career Development Events including Agricultural Mechanics, Meats Evaluation, Food Science, etc. and Leadership Deployment Events like Creed Speaking at the district and state level.
- Directed the state FFA Agriscience contest as a co-superintendent with Dr. Nathan Connor of ALEC.

#### COLLEGIATE CROPS JUDGING / Nebraska College of Technical Agriculture

- National championship team 2016 and 2017, sixth place national individual 2017.
- Volunteered as assistant coach to win second place nationally in 2018.

#### Mentor / Nebraska College of Technical Agriculture

- Established a positive relationship with at risk youth from the McCook area through Heartland Counseling & Consulting.

# Emma Fynbu

8937 S 32nd St  
Lincoln, NE 68516  
(402) 309-9587  
eefynbu@gmail.com

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## EDUCATION

### University of Nebraska-Lincoln, Lincoln, NE

Anticipated Graduation: May 2023

Bachelor of Science in Elementary Education

## WORK EXPERIENCE

### Lincoln Public Schools, Lincoln, NE

Substitute, January 2022-Present

- Follow lesson plans provided by the regular teacher to create a cohesive and consistent learning experience for students.
- Manage the classroom effectively to encourage student participation, minimize distractions and maintain a positive learning environment.
- Adapt teaching methods to fit the needs of each individual student.

### LPS Spark Summer Learning, Lincoln, NE

Summer Teacher, March 2020-May 2021 (seasonally)

- Work with appropriate staff and partners to design curriculum for one or more weeks according to STEAM area of expertise.
- Assist in preparing and tear down for daily activities, projects, and meals.
- Ensure children are engaged in activities.
- Maintain appropriate discipline.

### Lincoln Parks and Recreation, Lincoln, NE

Swimming Coach, May 2019-August 2019

- Create practices that help swimmers meet their swimming goals and push themselves to be the best they can be.
- Organize volunteers and swimmers for upcoming weeks.
- Record times and events for swimmers and their parents.

## AWARDS

Teachers Scholars Academy Recipient, University of Nebraska-Lincoln

## **PRACTICUM EXPERIENCE**

### **Student Teaching (Superior Public Schools, Kindergarten), Superior, NE**

Total: 16 Weeks

- Collaborated with coworkers to develop lesson plans.
- Individualized lessons according to students' interests, strengths, and needs.
- Motivated students with innovative lesson plans.

### **Kit and Dick Schmoker Reading Center (Barkley Tutoring Center), Lincoln, NE**

Total: 30 Hours

- Create engaging reading and writing lesson plans.
- Administer assessments and track students progress.

### **Literacy Practicum (Elliott Elementary School, 3rd Grade), Lincoln, NE**

Total: 80 Hours

- Created positive relationships with students and cooperating teacher.
- Created and taught literacy lessons based on the knowledge gained through literacy courses.

### **STEM Practicum (Eastridge Elementary School, 3rd Grade), Lincoln, NE**

Total: 80 Hours

- Gained knowledge in behavior and class management.
- Created and taught STEM lessons based on the knowledge gained through science, engineering, technology, and math courses.

# Audrey A. Parks

5639 Road U  
Carleton, NE 68326

(402)705-2631  
agaspers22@gmail.com

---

## Education:

Hastings College, Hastings, NE  
Bachelor of Arts, May 2014

- ❖ Major: English Education (7-12)
- ❖ Endorsement: Language Arts (7-12)
- ❖ Minor: Coaching

University of Kearney, Kearney, NE  
Masters Program, May 2018

- ❖ Completed 30 hours of the 7-12 Educational Administration Program
- ❖ Expecting to graduate this spring

Concordia University, Seward, NE  
School Counseling Program, Starting in Summer of 2023

## Teaching Experience:

7-12 Language Arts Teacher: Deshler Public Schools Aug. 2015--Present  
Deshler, NE

- ❖ Teaches 10th-12th grade Language Arts. These classes cover literature, writing, grammar, and ACT prep
- ❖ Teaches a reading intervention program, Third Quest, to 10th-12th grade students.
- ❖ Communicates with parents on how well their child/children are performing in school.
- ❖ Collaborates with the special education teachers to formulate a better teaching strategy for students on an IEP.
- ❖ Integrated a new curriculum for the ELA department based on Nebraska's new standards.

Student Teacher: Blue Hill High School Aug. 2014--Dec. 2014  
Blue Hill, NE

- ❖ Taught 9th & 11th grade literature, writing, and grammar as well as personal communication (non-college prep class) for 11th & 12th grade.
- ❖ Observed 8th grade literature class. .
- ❖ Participated with Regional Writing and graded papers through the ESU9.

## Coaching Experience:

Girls Head Track Coach: Deshler Public Schools Feb. 2015--Present  
Deshler, NE

Head Volleyball Coach: Deshler Public Schools Aug. 2016--Present  
Deshler, NE

Speech Coach: Deshler Public Schools Nov. 2015--May 2017  
Deshler, NE

## Relevant Activities & Training:

NSEA Member	Aug. 2015--Present
CPR Certified	Present
NHS Board Member	Present
Third Quest Reading Program	July 2022
Write Tools Training	July 2018

March 1, 2023

**Marty Kobza**  
Superintendent  
Superior Public Schools

Dear Mr. Kobza,

I am writing to inform you that I will be resigning as the second-grade teacher at Superior Public Schools for the 2023-2024 school year. I am resigning my position due to accepting another teaching job at Thayer Central Schools.

I truly thank you for the opportunity to work in this district.

Sincerely,

Katelin Long

Kate Elting  
530 Charles Rd.  
Hebron, Nebraska 68370

March 5<sup>th</sup>, 2023

Superior Public Schools  
601 W 8<sup>th</sup> St.  
Superior, Nebraska 68978

Dear Mr. Kobza,

Please accept this letter as my formal notice of resignation as third grade teacher at Superior Public Schools, effective at the end of the 2022/2023 school year.

After long consideration, I have decided to take an elementary teaching position closer to my current residence. I greatly appreciate the opportunity Superior Public Schools gave me and have thoroughly enjoyed working with everyone throughout my two years of employment.

Please contact me with any questions going forward.

Sincerely,

*Kate Elting*

Kate Elting

# SUPERIOR

## SOCIAL MEDIA REPORT CARD

» NOV '22 - JAN '23



**Total Followers:**  
2,648

**Growth:** +56

**Average Monthly Reach:** 19,200



12/12 - Choir students went Christmas caroling at local businesses.

**3,340**  
REACHED

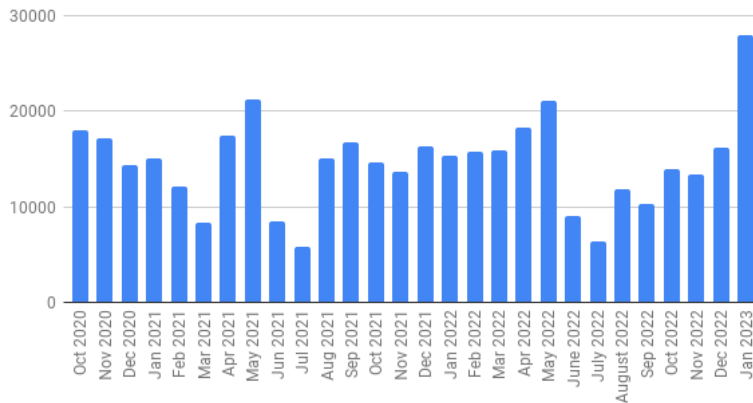


1/30 - Honors for middle school band and choir students

**8,765**  
REACHED

### POPULAR POSTS

Superior Facebook - Monthly Reach



## Instagram

**Total Followers:**  
879

**Growth:** +8

**Average Monthly Reach:**  
521



**Total Followers:**  
186

**Growth:**  
+4

**Average Monthly Tweet Impressions:** 1,555



	<b>School District</b>	<b>District/School Enrollment</b>	<b>Facebook Monthly Reach</b>	<b>Facebook Followers</b>	<b>Instagram Followers</b>	<b>Twitter Followers</b>
<b>1</b>	<b>Park City, UT</b>	4,725	2,933	3,881	2,179	1,234
<b>2</b>	<b>Piqua City, OH</b>	3,492	27,364	7,931	2,405	1,932
<b>3</b>	<b>Kent City, OH</b>	3,300	6,467	2,488	1,715	1,219
<b>4</b>	<b>Los Altos, CA</b>	3,300	8,100	2,650	267	1,946
<b>5</b>	<b>Athens City, OH</b>	2,925	30,400	5,405	1,713	706
<b>6</b>	<b>ELCO</b>	2,500	9,683	2,484	508	143
<b>7</b>	<b>Northridge, OH</b>	1,300	11,159	3,210	1,118	361
<b>8</b>	<b>East Jackson, MI</b>	845	20,400	3,788	271	44
<b>9</b>	<b>Hot Springs, WY</b>	660	9,400	8,444	258	0
<b>10</b>	<b>Superior, NE</b>	430	19,200	2,648	879	186
<b>11</b>	<b>Sweetwater</b>	130	5,967	353	31	3

# NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



1,960,000 Nebraskans 324,000 Students 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

Join NASB, as we travel the state for various workshops, meetings and events throughout the year. To learn more and register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'.

Events & Networking - <http://members.nasbonline.org/index.php/events>



Your Monthly Board Agenda Update Video Links from NASB

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



State Education Conference - Call for Proposals - Due Friday, March 17th

NAEP State Convention - March 28-29 - Grand Island



Strengths - Breakout Sessions - Vision Planning - Online Services - Fit & Fresh - Navigating the Journey - Table Talks



NASB Legislative Advocacy Day - April 17 - Lincoln



Join NASB for its first Advocacy Day. With a third of the session remaining, spend the morning learning the status of bills important to the board room and classroom. Gain tools for advocacy, then head to the Capitol after lunch to put those tools to use as we engage with Senators and watch the floor debate.



NASB Leadership Workshop - June 7-8 - Lincoln

Continued on Page 2



Leadership

Innovation

Vision

Engagement

#liveNASB

#weLIVEhere

The Nebraska Association of School Boards provides programs, services and advocacy to strengthen public education for all Nebraskans. Learn more at [www.NASBonline.org](http://www.NASBonline.org)

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PAGE 2



NASB Member Golf Outing - June 14 - Kearney Country Club  
School Leaders & Law Conference - June 14-15 - Kearney



ALICAP Summer Workshops - July 10-11-12 - Gering - Kearney - Lincoln

## YOUR 2023 PLATINUM AFFILIATES




Leadership

Innovation

Vision

Engagement

#liveNASB

#weLIVEhere

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# **March 2023 School Board Report**

**Jodi Fierstein**

**Elementary Principal**

**Director of Special Services**

## **Parent Teacher Conferences were held on Thursday, Feb. 9, from 1:30-8:00.**

Teachers did a great job following up with families who were unable to attend on the conference date and holding a conference at a later time. 95% attendance or contact with families

## **Read Across America Week** honoring the birthday of Dr. Seuss

February 27 - March 3

- Drop Everything and Read (DEAR) Time daily
- Dress-up days for students and staff
- Art projects
- Movie and popcorn party (Dr. Seuss movie or a movie based on a book) in classrooms

## **PK-5 3rd Quarter Family Fun Night**

February 27 at the Crest Movie Theatre

Free admission for all families

Concessions available for purchase

Showed two movies: Inside Out & Wonder

75+ children attending with at least 65 adults

## **WORDS Project visit**

March 1 - observation and coaching with K-3 teachers by three coaches

## **Professional Development:**

Feb. 13: Smith, Tietjen, Lueking, Freeman, C. Utecht, Trumble

Early Childhood training regarding social emotional development and how prolonged stress impacts the brain development, social & emotional development, attachment and behavioral responses

March 7: Kuhlmann/Henry provided math support for teachers during PLC time



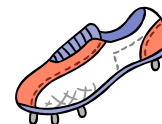
▪ **Spring Sports Season Numbers**

This season's spring sports teams began practice on Monday, February 27. The number of participants in each area follows:



Boys Golf..... 12  
Boys J.H. Track ..... 13  
Boys H. S. Track..... 19

Girls H.S. Track ..... 20  
Girls J.H. Track..... 15



▪ **Parent/Teacher Conferences**

Parent Teacher conferences were held on February 9 from 1:30 – 4:30 and 5:00 – 8:00 at the Middle/High School. Attendance percentage for the spring conference was as follows:

**Spring P-T Conferences 2023** 558 parental visits out of a possible 1617 = 34.5%  
**Spring P-T Conferences 2022** 539 parental visits out of a possible 1531 = 35.2%

▪ **Students Place at State**

Boys Wrestling: Hayden Neeman 5<sup>th</sup> Place  
Superior Drill Team: Runner's Up C2/D High Kick

▪ **Meetings Attended**

Sara Fuller CTE Perkins 2-15  
Lisa Jameson Gifted Conference 2-15  
Kristene Boyles Transition Conference 2-21&22

**Upcoming Events**

- March 15-17 State Speech @ Kearney
- March 21 State ACT testing for Juniors
- March 21 Boys Golf @ Sutton 4:00 p.m.
- March 21 High School Track @ Sutton 12:00 p.m.
- March 23 Music in Our Schools Concert
- March 23 Boys Golf Quad
- March 25 H.S. Track @ Fairbury 9:30 a.m.
- March 27 County Government Day
- March 28 Superior Boys Golf Invite 9:00 a.m.
- March 29-31 State FFA
- March 30 High School Track @ Thayer Central
- April 3 to May 12 NSCAS Testing Window
- April 3-5 State FBLA



## BCBS Quarterly Report

### Policy 2016: Participation in Insurance Program by Board Members

3/1/2023 – Matt Sullivan, Luke Meyers, Matt Bargaen, and Peggy Meyer are currently purchasing the Educators Health Alliance Blue Cross Blue Shield family plan