

Board of Education Regular Meeting
Monday, December 11, 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
 - Sara Fuller - Course 2 - Grow Your Own
 - Steph Corman - AD Update
 - 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 2022-2023 Audit
 - 2.7. Review of COVID Protocols/Return to Learn Plan

- 2.8. Construction invoices/expenses
- 2.9. Early Graduation
- 2.10. Superintendent Contract
- 2.11. Resignation
- 3. Correspondence
 - 3.1. 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

December 11, 2023

One-Act completed their competition season at districts on Monday, November 27. They performed *Frankenstein*.

Student Council will be conducting a class competition the last week of school before break. The competition will consist of students being able to dress up in certain outfits on certain days. Monday is pajama and/or holiday socks day, Tuesday is Grinch Green, Wednesday is Ugly Sweater Day, and Thursday is Red Day. The class that has the best percentage of students dressed up for all four days will get to eat lunch first for the month of January. The council also put up their annual tree display in the cafeteria for the holidays. Members also decorated holiday cards for their adopted soldier in North Carolina. They will be having their White Elephant Gift Exchange at their morning meeting on Thursday.

Community Service Club helped with Once Upon a Christmas downtown last Friday night. They set up and took down tables.

FBLA helped at the Boy Scout Cabin serving hot dogs and hot chocolate. They also will be helping with the Elks Fundraiser on New Years Eve at the winery.

Speech Team has 11 members. Practice has started and meets start in January.

The high school choir caroled downtown during "Once Upon a Christmas" on Friday night. Grades 6-12 choirs will be having their winter concert on Thursday, December 14 at 7:00 p.m. in the high school gym.

The FFA has been conducting 12 Days of Christmas activities that started on December 5 with Hit by the Tree, similar to their Hit by the Farm. On December 6, they took presents to Superior Pharmacy for the Giving Tree. On December 7, members distributed candy to the student body. On December 8, they helped with the "Once Upon a Christmas" downtown. Tonight they are having a White Elephant Gift Exchange at their monthly meeting. On December 12, they will make breakfast for the teachers, and on December 13, they are conducting a Christmas game during PAWS. On December 14, they will hide Elfs on the Shelf, throughout the school. On December 15, they will vote for the best decorated teacher's door. On the 18th, they will deliver holiday cards to local businesses and surrounding FFA chapters. On December 19, they will give candy canes to the elementary students, and on December 20, they will work at the Candy Cane Lane Gingerbread house.

Bowling has completed in Arapahoe, York, and Hastings. Lenden Worm had a team high score of 182 at Hastings.

Leadership members will be volunteering at the movie theater on Saturday, December 23. They also will be having a White Elephant Gift Exchange.

FCA is hosting a Game and Snacks night on Wednesday, December 20, in the high school cafeteria. Everyone is welcome to attend.

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

Posted Locations:

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

Posted Dates: 11/03/2023 Superior Public Schools and <https://www.superiorwildcats.org/>
11/09/2023 The Superior Express

1. Call Meeting to Order

Meeting was called to order at 7:15 p.m. by Matt Sullivan

2. Purpose of the public committee meeting is for hearing support, position, criticism, suggestions or observations of patrons relating to the activities of the Committee on American Civics.

3. Committee Meeting/Reports

Mr. Whetzal advised that it is a requirement that we have to report where our school is at with social studies curriculum. Melissa Schuster summarized where grade levels are at in the curriculum for PK-12 including the 5th graders have started raising the flag in elementary.

4. Public questions or comments

No public comment or questions.

5. Adjournment of Committee Meeting

Meeting adjourned at 7:23 p.m. by Matt Sullivan.

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

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

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- The Superior Express
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Posted Dates: 11/03/2023 Superior Public Schools and <https://www.superiorwildcats.org/>
11/09/2023 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

2.2. Presentations - Staff/Students

Seth Going

Seth Going gave a presentation on the plot data for 2023. He thanked the board and all the sponsors who donated time, equipment, and chemicals.

2.3. Student Ambassador Report

Declan Miller discussed the Veteran's Day Program, One-Act, organizations handed out candy on Halloween, FBLA delivered donuts and will decorate for Candy Cane Lane, Speech team has nine members. Eight FFA members attended the national convention in Indianapolis, bowling has started, leadership group volunteered at movie theater, marching band earned Division II's at contests this fall, middle school choir attended honor band in Crete and Columbus.

2.4. Consent Agenda

Motion to approve consent agenda as presented 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

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 October 2023 in the amount of \$639,183.16 carried with a motion by Luke Meyers and a second by Krista Tatro.

Brad Biltoft: Abstain (With Conflict), Matt Bargaen: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 5, Nay: 0, Abstain (With Conflict): 1

2.6. MSHS Student Handbook, Activities Handbook, and Staff Handbook

Motion to approve MSHS Student Handbook, Activities Handbook and Staff Handbook as presented 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

Handbooks have been updated to reflect changes due to modifying the grading scale for class rank, eligibility, and honor roll.

2.7. Construction invoices/expenses

Motion to approve payment for the addition/renovation project to Farris Construction for \$39,564.65 Unseconded with a motion by Peggy Meyer.

This is an invoice that came last month that we did not pay.

2.8. Disposal of Property

Motion to donate the unused projector screen to Brodstone Healthcare and to dispose of two wall ovens and 2005 Impala 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

Logan talked about two large projector screens that are scratched and outdated and hospital borrows multiple times throughout the year and would like to donate it to them. Also, John talked about double ovens in the kitchen that have been removed and would like to auction them off via online. The 2005 Impala needs lots of repairs, so would like to dispose of it.

3. Correspondence

3.1. Board Quicks

4. Discussion Items

4.1. Principals' Reports

Mrs. Fierstein gave the elementary principal report. Ms. Cady gave the secondary principal report.

4.2. Superintendent's Report

Mr. Whetzal hopes to have the audit report in December. He toured Reinke Manufacturing and discussed the possibility of having them offer a welding class that would allow students to get certified. Still working on the CDL curriculum. The Lighthouse has been purchased and another meeting will take place with the city and the hospital. Looking for ideas of where we can store extra tables and chairs.

4.3. Report from Board Committees

Negotiations committee has met. Buildings and grounds had walk through.

5. Items for Next Board Meeting

Audit; Early dismissal on Friday's

6. Executive Session

Motion to enter into executive session for superintendent evaluation and for the discussion of personnel for the protection of public interest at 8:32 p.m 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 10:06 p.m carried with a motion by Matt Bargaen 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

8. Adjournment

Meeting adjourned at 10:06 p.m. by Matt Sullivan.

Superior Public Schools

November 2023 Cash Summary Report

Fund	Description	Beginning	Revenue	Expenditure	Ending Balance
01	General Fund	\$1,329,142.28	\$182,762.54	(\$638,077.67)	\$873,827.15
02	Depreciation Fund	\$497,264.19	\$203.54	(\$5,437.00)	\$492,030.73
03	Employee Benefit Fund	\$5,514.49	\$0.94	(\$4,126.49)	\$1,388.94
05	Activity Fund	\$204,918.84	\$44,178.36	(\$39,379.40)	\$209,717.80
06	School Nutrition Fund	\$12,099.17	\$50,193.61	(\$43,516.20)	\$18,776.58
07	Bond Fund	\$720,842.20	\$9,400.72	\$0.00	\$730,242.92
08	Special Building Fund	\$290,903.50	\$6,803.83	\$0.00	\$297,707.33
09	QCPUF Fund	\$91,572.94	\$2,213.08	\$0.00	\$93,786.02
Sub Total		\$3,152,257.61	\$295,756.62	(\$730,536.76)	\$2,717,477.47

DEPRECIATION FUND**F&M Bank**

Beg Balance 10/31/2023	\$497,264.19
Receipts	\$203.54 interest
Disbursements	\$3,700.00 Precision Signs & Graphics-window wrap \$1,737.00 Communications Engineering-intercom, camera
Ending Balance 11/30/2023	\$492,030.73

QUALIFIED CAPITAL PURPOSE FUND**Home Federal**

Beg Balance 10/31/2023	\$91,572.94
Receipts	\$2,117.98 County proceeds \$95.10 interest
Disbursements	\$0.00
Ending Balance 11/30/2023	\$93,786.02

BOND FUND**Horizon Bank**

Beg Balance 10/31/2023	\$720,842.20
Receipts	\$7,581.20 County Proceeds \$1,819.52 interest
Disbursements	\$0.00
Ending Balance 11/30/2023	\$730,242.92

SPECIAL BUILDING FUND**Home Federal**

Beg Balance 10/31/2023	\$290,903.50
Receipts	\$6,381.12 County Proceeds \$422.71 interest
Disbursements	\$0.00 Farris Construction \$0.00 Clark & Enersen
Ending Balance 11/30/2023	\$297,707.33

General Fund
November 2023

Bills

Original List	\$	136,019.36
Voided Expenditure Checks	\$	-
Receipts Posted to Expenditure Account: (SCNUSD BCBS)	\$	(1,105.49)
Total	\$	134,913.87

Additions

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

Total Bills \$ 134,913.87

Payroll & Benefits

Original Total	\$	503,163.80
Additions/Corrections	\$	-
Total	\$	503,163.80

Total Payroll & Benefits \$ 503,163.80

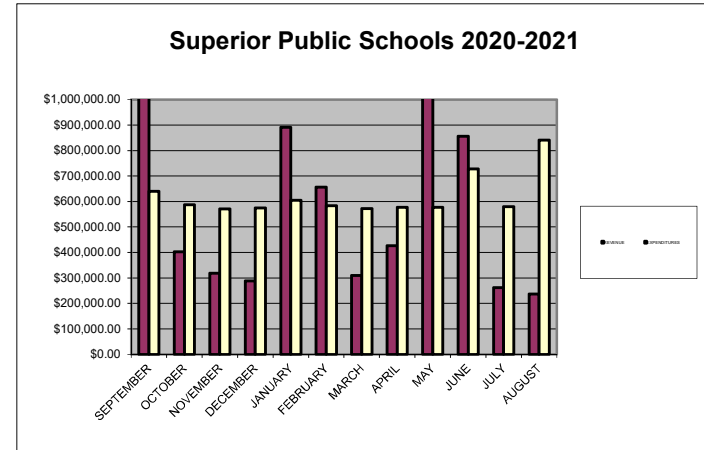
November Expenditure Adjusted Grand Total \$ 638,077.67

GENERAL FUND RECAP - November 2023

Beginning Balance 10-31-2023	\$	1,329,142.28
Receipts	\$	182,762.54
Expenditures	\$	638,077.67
Ending Balance 11-30-2023	\$	873,827.15

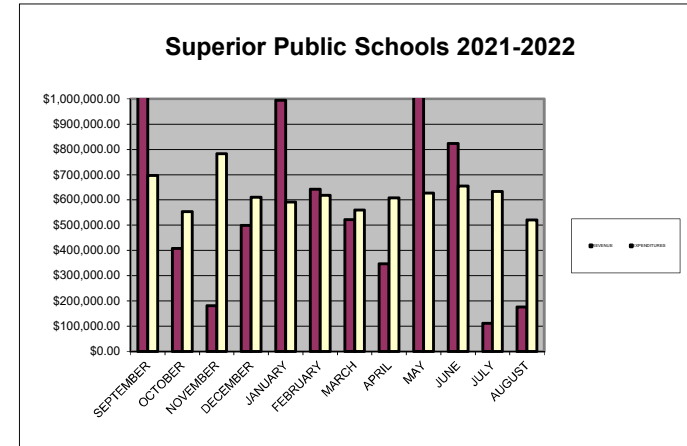
**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011
GENERAL FUND
2020-2021 FISCAL YEAR**

	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



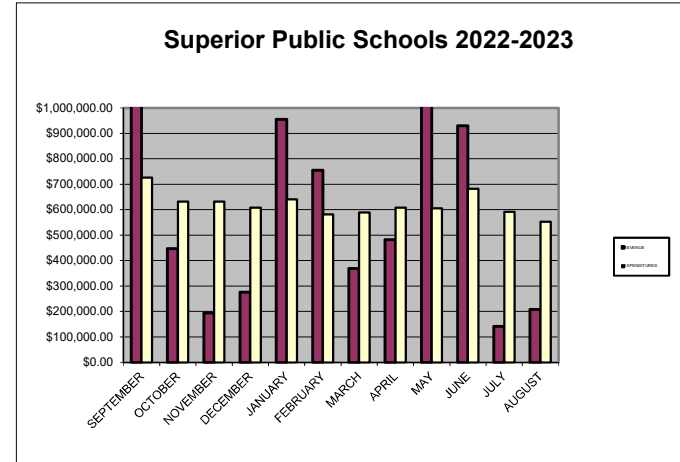
**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011
GENERAL FUND
2021-2022 FISCAL YEAR**

	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



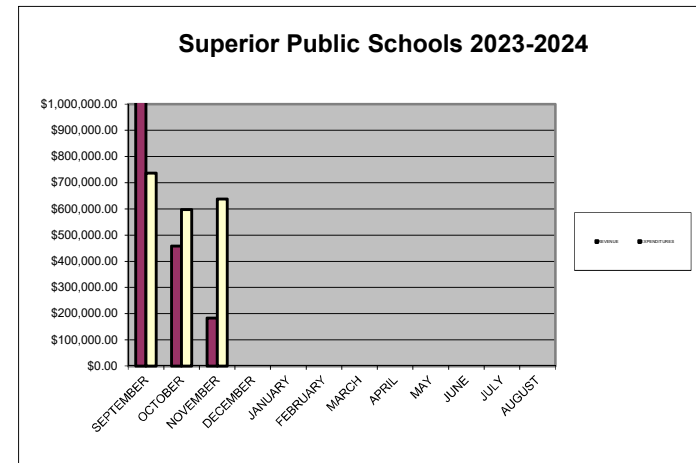
**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011
GENERAL FUND
2022-2023 FISCAL YEAR**

	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	\$1,239,716.39	\$368,231.17	\$589,495.84	\$1,018,451.72
APRIL	\$1,018,451.72	\$482,600.35	\$607,445.04	\$893,607.03
MAY	\$893,607.03	\$1,312,000.73	\$605,528.36	\$1,600,079.40
JUNE	\$1,600,079.40	\$929,674.57	\$682,072.52	\$1,847,681.45
JULY	\$1,847,681.45	\$141,282.94	\$591,142.56	\$1,397,821.83
AUGUST	\$1,397,821.83	\$207,856.67	\$552,971.49	\$1,052,707.01



**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011
GENERAL FUND
2023-2024 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$1,052,707.01	\$1,152,030.20	\$736,451.77	\$1,468,285.44
OCTOBER	\$1,468,285.44	\$458,660.15	\$597,803.31	\$1,329,142.28
NOVEMBER	\$1,329,142.28	\$182,762.54	\$638,077.67	\$873,827.15
DECEMBER				
JANUARY				
FEBRUARY				
MARCH				
APRIL				
MAY				
JUNE				
JULY				
AUGUST				



Current Cash Balance

Sorted by Site ID, Reporting ID, Activity ID.
From 11/01/2023 to 11/30/2023.

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			9,716.16	2,275.00	8,404.00	-154.00	3,433.16
105	Bowling			886.16	0.00	0.00	162.42	1,048.58
110	Boys' Basketball			1,185.54	1,400.00	586.11	0.00	1,999.43
115	Cross Country			1,076.65	0.00	431.28	0.00	645.37
120	Girls' Basketball			3,570.76	2,917.00	1,508.57	0.00	4,979.19
125	Boys' Golf			1,106.40	0.00	0.00	0.00	1,106.40
130	Football			809.08	0.00	0.00	0.00	809.08
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	156.00	0.00	733.83	921.55
150	Girls' Golf			2,964.13	0.00	493.01	0.00	2,471.12
170	Volleyball			4,524.94	0.00	0.00	0.00	4,524.94
175	JH Wrestling			766.99	0.00	0.00	0.00	766.99
180	Wrestling			870.12	2,793.00	2,832.50	0.00	830.62
190	Track			3,321.19	0.00	0.00	0.00	3,321.19
300	Archery			483.13	0.00	0.00	0.00	483.13
305	Art Club			166.18	0.00	0.00	0.00	166.18
320	Community Service Club			3,720.30	106.50	164.85	0.00	3,661.95
325	Drama			1,365.99	80.00	183.34	0.00	1,262.65
335	FBLA			7,689.38	3,004.00	1,511.93	0.00	9,181.45
345	FFA			19,381.51	14,080.00	2,044.00	0.00	31,417.51
350	Foreign Language			1,185.64	0.00	67.56	0.00	1,118.08
355	S Club			63.63	0.00	0.00	0.00	63.63
360	Speech			1,492.98	0.00	0.00	228.30	1,721.28
365	Student Council			12,978.07	762.46	4,146.63	-1,349.24	8,244.66
370	Drill Team			7,800.59	2,030.00	6,194.00	0.00	3,636.59
375	Leadership			436.00	0.00	48.55	0.00	387.45
500	Elementary K-5			7,101.26	0.00	107.94	0.00	6,993.32
501	Elementary PBiS			653.43	0.00	0.00	0.00	653.43
503	Kids' Club			419.79	0.00	214.88	0.00	204.91
505	Middle School			593.12	0.00	0.00	0.00	593.12
510	Secondary			967.85	2,055.00	325.00	0.00	2,697.85
511	Secondary PBiS			1,492.96	105.00	0.00	0.00	1,597.96
522	Class of 2022			10.00	0.00	0.00	0.00	10.00
523	Class of 2023			511.74	0.00	0.00	0.00	511.74
524	Class of 2024			3,890.91	0.00	0.00	-150.00	3,740.91
525	Class of 2025			8,111.16	0.00	150.00	150.00	8,111.16
526	Class of 2026			3,780.34	0.00	0.00	0.00	3,780.34
527	Class of 2027			1,145.10	100.00	0.00	0.00	1,245.10
610	Ag Ed			88.23	0.00	0.00	0.00	88.23
615	Ag Trip			5,855.40	51.00	0.00	0.00	5,906.40
620	Art Fund			2,909.29	0.00	0.00	0.00	2,909.29
630	Music			12,167.80	880.00	2,670.72	1,349.24	11,726.32

Current Cash Balance

Sorted by Site ID, Reporting ID, Activity ID.
From 11/01/2023 to 11/30/2023.

Site ID	Site Name					
Rep ID	Reporting ID Name					
Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
640	Flashlight	13,752.65	0.00	298.00	0.00	13,454.65
660	Industrial Arts	2,773.26	0.00	481.29	0.00	2,291.97
670	Student Purchases	36.00	0.00	0.00	0.00	36.00
690	Yearbook	6,307.70	1,865.00	0.00	0.00	8,172.70
800	Backpack Program	18,329.29	0.00	82.48	0.00	18,246.81
805	EPOCH	449.10	0.00	0.00	0.00	449.10
810	Flower Fund	105.45	0.00	0.00	0.00	105.45
820	Alumni Board	361.49	0.00	0.00	0.00	361.49
830	Library Fund	1,181.55	10.96	39.24	0.00	1,153.27
840	Cats Cafe	192.31	0.00	0.00	0.00	192.31
845	Striv	6,146.31	500.00	0.00	0.00	6,646.31
860	Teachers' Workroom	1,244.26	0.00	47.25	0.00	1,197.01
861	Elementary Workroom	281.35	150.00	76.25	0.00	355.10
870	Therapy Dog	516.45	0.00	0.00	0.00	516.45
880	Wildcat Food	6,883.87	8,159.82	4,905.02	-996.26	9,142.41
890	Wellness Grant	679.86	0.00	0.00	0.00	679.86
990	Interest	7,917.71	697.62	1,339.29	0.00	7,276.04
Totals:		<u>204,918.84</u>	<u>44,178.36</u>	<u>39,353.69</u>	<u>-25.71</u>	<u>209,717.80</u>
SPS Totals:		<u>204,918.84</u>	<u>44,178.36</u>	<u>39,353.69</u>	<u>-25.71</u>	<u>209,717.80</u>
Report Totals:		<u><u>204,918.84</u></u>	<u><u>44,178.36</u></u>	<u><u>39,353.69</u></u>	<u><u>-25.71</u></u>	<u><u>209,717.80</u></u>

Check Detail

Sorted by Activity ID, Site ID.
From 11/01/2023 to 11/30/2023.

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					
035431 Void	10/23/2023 11/22/2023	Sandy Creek Schools	No	101923SC	Sharon Bilstoft District Cross Country Fees 101223	-50.00
035446 Cleared	11/01/2023 11/30/2023	Superior Bowl, LLC	No	102623SB	Sharon Bilstoft Facility use fee 102623	1,000.00
035447 Cleared	11/01/2023 11/30/2023	David City Public Schools	No	103023DCPS	Sharon Bilstoft SNC Dues 103023	750.00
035448 Cleared	11/03/2023 11/30/2023	David City Public Schools	No	110123DCPS	Sharon Bilstoft SNC VB subdistricts	480.00
035450 Cleared	11/03/2023 11/30/2023	Main Street Floral	No	100692 & 100691	Sharon Bilstoft Flowers for parents night GG, VB, FB, CC	38.50
035456 Cleared	11/07/2023 11/30/2023	Josh Peterson	Yes	110723JP	Sharon Bilstoft Ref MSGBB 110723	80.00
035457 Cleared	11/07/2023 11/30/2023	Jim Peterson	Yes	110723JimP	Sharon Bilstoft Ref MSGBB 110723	80.00
035459 Cleared	11/08/2023 11/30/2023	Harco Athletic Reconditioning Inc	No	27893	Sharon Bilstoft 22-23 football helmet repair 013123	3,226.00
035461 Cleared	11/08/2023 11/30/2023	Awards Unlimited, Inc.	No	77860	Sharon Bilstoft 22-23 track awards 040523	188.47
035462 Cleared	11/13/2023 11/30/2023	Amazon Capital Services	No	1NPK-1VGW- FXP4	Kim Williams picture frame	39.99
035462 Cleared	11/13/2023 11/30/2023	Amazon Capital Services	No	19JH-N91F- 9NQ6	Kim Williams photo frames	80.98
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	68	Kim Williams Good Life-State Golf meals	141.48
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	1159	Kim Williams Runza-Girls Golf meals	40.58
035469 Cleared	11/13/2023 11/30/2023	Jim Peterson	Yes	111323JimP	Sharon Bilstoft Ref MSGBB 111423	80.00
035470 Cleared	11/13/2023 11/30/2023	Josh Peterson	Yes	111323JP	Sharon Bilstoft Ref MSGBB 111423	80.00
035476 Printed	11/15/2023 11/15/2023	Fillmore Central High School	No	111323FCHS	Sharon Bilstoft MS wrestling fee 111323	110.00

Check Detail

Sorted by Activity ID, Site ID.
From 11/01/2023 to 11/30/2023.

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/>						
100	Athletics					
<hr/>						
SPS	Superior Public Schools					
035481 Printed	11/16/2023 11/16/2023	Dean Davis	No	111623DD	Sharon Biltoft Ref MSWR 111623	200.00
035482 Printed	11/16/2023 11/16/2023	Gavin Hinrichs	No	111623GH	Sharon Biltoft Ref MSWR 111623	200.00
035485 Cleared	11/20/2023 11/30/2023	Jim Peterson	Yes	112023JimP	Sharon Biltoft Ref JHGBB 112023	80.00
035486 Cleared	11/20/2023 11/30/2023	Josh Peterson	Yes	112023JP	Sharon Biltoft Ref JHGBB 112023	80.00
035487 Printed	11/21/2023 11/21/2023	Adams Central High School	No	111723AC	Sharon Biltoft District Cross Country fees 111723	50.00
035495 Printed	11/27/2023 11/27/2023	Brooke Bauer Photography	No	1946	Sharon Biltoft Sports photos x5 112023	375.00
035496 Printed	11/27/2023 11/27/2023	FloSports, Inc.	No	299602132	Sharon Biltoft Track wrestling MSWR Invite 112023	52.00
035498 Printed	11/27/2023 11/27/2023	Wilson Alber	Yes	112223WA	Sharon Biltoft Ref HSBB vs Southern Jamboree 112723	155.00
035499 Printed	11/27/2023 11/27/2023	Reid Choquette	No	112223RC	Sharon Biltoft Ref HSBB vs Southern Jamboree 112723	155.00
035500 Printed	11/27/2023 11/27/2023	Scott Schmidt	No	112223SS	Sharon Biltoft Ref HSBB vs Southern Jamboree 112723	155.00
035509 Printed	11/30/2023 11/30/2023	Embassy Suites	No	36228	Sharon Biltoft State football hotel rooms 112823	536.00
Total for SPS - Superior Public Schools:						8,404.00
Total for 100 - Athletics:						8,404.00

110 Boys' Basketball

SPS	Superior Public Schools					
035503 Printed	11/28/2023 11/28/2023	Valley Athletics	No	8972	Sharon Biltoft Short sleeve hoodies 112323	586.11

Check Detail

Sorted by Activity ID, Site ID.
From 11/01/2023 to 11/30/2023.

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
<hr/>							
115	Cross Country						
<hr/>							
SPS	Superior Public Schools						
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	39651	Kim Williams Pizza Hut-Cross Country meal	81.71	
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	58250	Kim Williams Olive Garden-XC team meal	321.11	
035471 Cleared	11/15/2023 11/30/2023	Ideal Market	No	Sept 23 1493	Kim Williams XC concessions supplies	28.46	
Total for SPS - Superior Public Schools:						431.28	
Total for 115 - Cross Country:						431.28	

<hr/>							
120	Girls' Basketball						
<hr/>							
SPS	Superior Public Schools						
035455 Cleared	11/06/2023 11/30/2023	Small Town Famous	No	1688	Sharon Biltoft HSGBB travel gear 103123	1,358.57	
035494 Printed	11/27/2023 11/27/2023	Brooke Bauer Photography	No	1920	Sharon Biltoft HSGBB sports poster 112123	150.00	
Total for SPS - Superior Public Schools:						1,508.57	
Total for 120 - Girls' Basketball:						1,508.57	

Check Detail

Sorted by Activity ID, Site ID.
From 11/01/2023 to 11/30/2023.

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
150 Girls' Golf						
SPS Superior Public Schools						
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	APO34354	Kim Williams Coldstone-food	33.45
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	4177889	Kim Williams Chick-fil-a-Meals	40.33
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	76863JZMK	Kim Williams Olive Garden-meals	107.24
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	030039	Kim Williams DQ Grill-meals	37.89
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	SR9QAA	Kim Williams Culver's-meals	40.10
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	170004	Kim Williams Holiday Inn-Lincoln lodging	228.00
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	41759	Kim Williams Centura Hills-range balls	6.00
Total for SPS - Superior Public Schools:						493.01
Total for 150 - Girls' Golf:						493.01
180 Wrestling						
SPS Superior Public Schools						
035491 Cleared	11/27/2023 11/30/2023	Metropolitan Entertainment & Convention	No	112123MECA	Sharon Biltoft State Wrestling Tickets 112123	2,832.50
320 Community Service Club						
SPS Superior Public Schools						
035465 Cleared	11/13/2023 11/30/2023	Linpepco-Hastings	No	Oct 23 69494	Kim Williams machine drinks	164.85

Check Detail

Sorted by Activity ID, Site ID.
From 11/01/2023 to 11/30/2023.

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/> 325 Drama <hr/>						
SPS	Superior Public Schools					
035466 Cleared	11/13/2023 11/30/2023	Superior Ace Hardware	No	230473/1	Kim Williams set supplies	37.98
035475 Printed	11/15/2023 11/15/2023	Corissa Arickx	No	111423CA	Sharon Biltoft Curtain, curtain rod, command hooks 111423	28.36
035490 Printed	11/21/2023 11/21/2023	Southern Valley High School	No	112123SVHS	Sharon Biltoft Meals at District One-Act 112723	117.00
Total for SPS - Superior Public Schools:						183.34
Total for 325 - Drama:						183.34
<hr/> 335 FBLA <hr/>						
SPS	Superior Public Schools					
035031 Void	03/01/2023 11/06/2023	Nebraska FBLA Foundation Trust	No	02272023fbla	Sharon Biltoft 02272023 fbla donation	-100.00
035449 Printed	11/03/2023 11/03/2023	Sara Fuller	No	103123SF	Sharon Biltoft Candy for trick or treat	60.20
035463 Cleared	11/13/2023 11/30/2023	Ideal Market	No	Oct 23 658	Kim Williams Food for blood drive	39.35
035463 Cleared	11/13/2023 11/30/2023	Ideal Market	No	Oct 2023 658	Kim Williams Concession stand supplies	151.63
361374 Cleared	11/02/2023 11/30/2023	Krispy Kreme	No		Kim Williams donuts for fundraiser	1,360.75
Total for SPS - Superior Public Schools:						1,511.93
Total for 335 - FBLA:						1,511.93
<hr/> 345 FFA <hr/>						
SPS	Superior Public Schools					
035460 Cleared	11/08/2023 11/30/2023	Ewell Educational Services	No	NE105-79863	Sharon Biltoft Record book subscription 110623	390.00
035472 Cleared	11/15/2023 11/30/2023	Nebraska FFA Association	No	718952	Sharon Biltoft FFA dues 111423	774.00
035473 Cleared	11/15/2023 11/30/2023	National FFA Organization	No	CNR81113	Sharon Biltoft Convention registration 111423	880.00
Total for SPS - Superior Public Schools:						2,044.00
Total for 345 - FFA:						2,044.00

Check Detail

Sorted by Activity ID, Site ID.
From 11/01/2023 to 11/30/2023.

Activity ID	Activity Name	Site ID	Site Name	Check #	Issue Date	Vendor Name	Approved by				Amount
Status	Status Date	PO Number	1099?	Invoice Number	Description						
350 Foreign Language											
<hr/>											
SPS	Superior Public Schools										
035158	05/18/2023	Lisa Butler					Sharon Biltoft				
Void	11/20/2023		No	051823LB	Fundraising eggs Spanish trip 051823						-50.00
035452	11/03/2023	Kelsea Blevins					Sharon Biltoft				
Cleared	11/30/2023		No	103023KB	Supplies for day of the dead						10.00
035463	11/13/2023	Ideal Market					Kim Williams				
Cleared	11/30/2023		No	Oct 23 1233	Vocab taste test supplies						6.72
035463	11/13/2023	Ideal Market					Kim Williams				
Cleared	11/30/2023		No	Oct 2023 1233	Vocab cooking supplies						50.84
035484	11/20/2023	Lisa Butler					Kim Williams				
Cleared	11/30/2023		No	35158 repl	Replacement check for 35158						50.00
Total for SPS - Superior Public Schools:											67.56
Total for 350 - Foreign Language:											67.56

Check Detail

Sorted by Activity ID, Site ID.
From 11/01/2023 to 11/30/2023.

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
365 Student Council						
SPS Superior Public Schools						
035451 Cleared	11/03/2023 11/30/2023	Lunch Fund	No	103023LA	Sharon Biltoft Free snack certificates	10.00
035462 Cleared	11/13/2023 11/30/2023	Amazon Capital Services	No	14T4-4CN1-33P1	Kim Williams Staff appreciation supplies	95.34
035462 Cleared	11/13/2023 11/30/2023	Amazon Capital Services	No	1CCQ-DF3Q-V9H4	Kim Williams table covering	28.55
035463 Cleared	11/13/2023 11/30/2023	Ideal Market	No	Oct 23 1474	Kim Williams Staff appreciation supplies	15.97
035463 Cleared	11/13/2023 11/30/2023	Ideal Market	No	Oct 2023 1474	Kim Williams Halloween, Veterans Day supplies	85.95
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	8800512	Kim Williams Image Market-t-shirts	518.90
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	HA384	Kim Williams Rada-fundraising items	3,254.30
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	HB639	Kim Williams Rada-fundraising items	61.50
035477 Cleared	11/15/2023 11/30/2023	Lunch Fund	No	561318713	Sharon Biltoft Veteran's day breakfast supplies 110923	56.37
035492 Cleared	11/27/2023 11/30/2023	Melissa Schuster	No	112023MS	Sharon Biltoft Candy & prizes for halloween 112023	19.75
Total for SPS - Superior Public Schools:						4,146.63
Total for 365 - Student Council:						4,146.63
370 Drill Team						
SPS Superior Public Schools						
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	0011216667	Kim Williams Varsity-UDA camp	5,089.00
035510 Printed	11/30/2023 11/30/2023	Pinecrest Tree Farm	No	112923PTF	Sharon Biltoft Wreath fundraiser 112923	1,105.00
Total for SPS - Superior Public Schools:						6,194.00
Total for 370 - Drill Team:						6,194.00

Check Detail

Sorted by Activity ID, Site ID.
From 11/01/2023 to 11/30/2023.

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
375 Leadership						
SPS Superior Public Schools						
035463 Cleared	11/13/2023 11/30/2023	Ideal Market	No	Oct 23 1493	Kim Williams Hamburger feed supplies	30.19
035463 Cleared	11/13/2023 11/30/2023	Ideal Market	No	Oct 2023 1493	Kim Williams Halloween candy	18.36
Total for SPS - Superior Public Schools:						48.55
Total for 375 - Leadership:						48.55
500 Elementary K-5						
SPS Superior Public Schools						
035463 Cleared	11/13/2023 11/30/2023	Ideal Market	No	Oct 23 #1227	Kim Williams water & fruit	22.01
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	044461	Kim Williams Caseys-pizza	85.93
Total for SPS - Superior Public Schools:						107.94
Total for 500 - Elementary K-5:						107.94
503 Kids' Club						
SPS Superior Public Schools						
035467 Cleared	11/13/2023 11/30/2023	U.S. Bank	No	10042023JH	Kim Williams Las Canteras-Kids Club staff meal	55.03
035474 Cleared	11/15/2023 11/30/2023	Angie Ehlers	No	793901	Sharon Biltoft Supplies/employee gifts 102923	18.25
035474 Cleared	11/15/2023 11/30/2023	Angie Ehlers	No	000948, 771301, 073346	Sharon Biltoft Supplies training employee gifts 102823	36.85
035474 Cleared	11/15/2023 11/30/2023	Angie Ehlers	No	95235116	Sharon Biltoft Club activities 110423	49.98
035474 Cleared	11/15/2023 11/30/2023	Angie Ehlers	No	7104	Sharon Biltoft Supplies for cookies 111023	24.77
035478 Cleared	11/15/2023 11/30/2023	Maddyson Korb	No	809001	Sharon Biltoft Halloween prizes 103023	30.00
Total for SPS - Superior Public Schools:						214.88
Total for 503 - Kids' Club:						214.88

Check Detail

Sorted by Activity ID, Site ID.
From 11/01/2023 to 11/30/2023.

Activity ID Site ID	Activity Name Site Name	Vendor Name	Issue Date Status Date	Approved by Description	Amount
<hr/> 510 Secondary <hr/>					
SPS Superior Public Schools					
035453 Cleared	11/03/2023 11/30/2023	Computer Hardware No	1099? G22111, G22110, G22109, G22108	Sharon Biltoft Chromebook repairs Edwards/Conner	170.00
035489 Cleared	11/21/2023 11/30/2023	Computer Hardware No	G22233 & G22231	Sharon Biltoft Repairs 111323	70.00
035508 Printed	11/30/2023 11/30/2023	Computer Hardware No	G22278 & G22279	Sharon Biltoft Darien Chavez repair 112123	85.00
Total for SPS - Superior Public Schools:					325.00
Total for 510 - Secondary:					325.00
<hr/> 525 Class of 2025 <hr/>					
SPS Superior Public Schools					
035454 Cleared	11/03/2023 11/30/2023	Roxanne Pierce No	11032023TM	Kim Williams Refund of Theo Mathis class dues-3 yrs	150.00
<hr/> 630 Music <hr/>					
SPS Superior Public Schools					
035458 Cleared	11/08/2023 11/30/2023	Yandas Music & Pro Audio No	673856	Sharon Biltoft Instrument repair 110723	101.40
035479 Cleared	11/15/2023 11/30/2023	Sarah Kirchhoff No	268	Sharon Biltoft Choir shirts 111423	242.00
035493 Printed	11/27/2023 11/27/2023	Travel With Barb No	701	Sharon Biltoft Trip Payment 112023	2,327.32
Total for SPS - Superior Public Schools:					2,670.72
Total for 630 - Music:					2,670.72
<hr/> 640 Flashlight <hr/>					
SPS Superior Public Schools					
035488 Cleared	11/21/2023 11/30/2023	Nebraska Camera No	111723NC	Sharon Biltoft Lens repair/new lens 111723	258.00
035492 Cleared	11/27/2023 11/30/2023	Melissa Schuster No	24170 & 24169	Sharon Biltoft Estimate fees for lens repair 112023	40.00
Total for SPS - Superior Public Schools:					298.00
Total for 640 - Flashlight:					298.00

Check Detail

Sorted by Activity ID, Site ID.
From 11/01/2023 to 11/30/2023.

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	
660 Industrial Arts															
SPS	Superior Public Schools														
035464	11/13/2023	Kenny's Lumber & Farm Supply Inc		Kim Williams											
Cleared	11/30/2023				No	Oct 2023 IA	garage project supplies							481.29	
800 Backpack Program															
SPS	Superior Public Schools														
035463	11/13/2023	Ideal Market		Kim Williams											
Cleared	11/30/2023				No	Oct 23 1245	Backpack-food vouchers							82.48	
830 Library Fund															
SPS	Superior Public Schools														
035462	11/13/2023	Amazon Capital Services		Kim Williams											
Cleared	11/30/2023				No	1MF-PLD7-VCF1	replacement library books							39.24	
860 Teachers' Workroom															
SPS	Superior Public Schools														
035465	11/13/2023	Linpepco-Hastings		Kim Williams											
Cleared	11/30/2023				No	Oct 23 61105	machine drinks							47.25	
861 Elementary Workroom															
SPS	Superior Public Schools														
035465	11/13/2023	Linpepco-Hastings		Kim Williams											
Cleared	11/30/2023				No	Oct 23 60871	machine drinks							76.25	

Check Detail

Sorted by Activity ID, Site ID.
From 11/01/2023 to 11/30/2023.

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					
035462 Cleared	11/13/2023 11/30/2023	Amazon Capital Services	No	1P6P-LT7R-F37G	Kim Williams concessions candy	207.30
035462 Cleared	11/13/2023 11/30/2023	Amazon Capital Services	No	1D1P-RH7R-7T9J	Kim Williams heating element for nacho machine	52.95
035463 Cleared	11/13/2023 11/30/2023	Ideal Market	No	Oct 23 265	Kim Williams cleaning supplies	90.55
035465 Cleared	11/13/2023 11/30/2023	Linpepco-Hastings	No	Oct 23 60832	Kim Williams concessions drinks	22.40
035480 Cleared	11/15/2023 11/30/2023	Sysco Lincoln	No	561254185, 561318714, 561279355	Sharon Biltoft Sysco supplies 111423	802.83
035483 Cleared	11/16/2023 11/30/2023	Ozark Delight Candy Co., Inc	No	0197431-IN	Sharon Biltoft Lollipops 111523	246.00
035497 Cleared	11/27/2023 11/30/2023	Sysco Lincoln	No	561194622	Sharon Biltoft Pretzels/ring pops 112023	345.86
035497 Cleared	11/27/2023 11/30/2023	Sysco Lincoln	No	561343981	Sharon Biltoft Pretzels/chips/cheese 112023	333.51
035501 Printed	11/28/2023 11/28/2023	Jenny McCord	No	111423JM	Sharon Biltoft Event worker concessions 111423	101.26
035502 Printed	11/28/2023 11/28/2023	SYAA	No	111223SYAA	Sharon Biltoft Event worker concessions 111223	1,282.72
035502 Printed	11/28/2023 11/28/2023	SYAA	No	111923SYAA	Sharon Biltoft Event worker concessions 111923	1,228.54
035504 Printed	11/28/2023 11/28/2023	Sysco Lincoln	No	561262651	Sharon Biltoft Popcorn oil 112223	71.86
035505 Printed	11/28/2023 11/28/2023	Kelsea Blevins	No	112023KB	Sharon Biltoft Event worker concessions 112023	59.62
035506 Printed	11/28/2023 11/28/2023	Rebeca Tadeo	No	112023RT	Sharon Biltoft Event worker concessions 112023	59.62
Total for SPS - Superior Public Schools:						4,905.02
Total for 880 - Wildcat Food:						4,905.02

Check Detail

Sorted by Activity ID, Site ID.
From 11/01/2023 to 11/30/2023.

Activity ID	Activity Name				Approved by	
Site ID	Site Name	Vendor Name	1099?	Invoice Number	Description	Amount
Check #	Issue Date	PO Number				
Status	Status Date					
990	Interest					
<hr/>						
SPS	Superior Public Schools					
035467	11/13/2023	U.S. Bank			Kim Williams	
Cleared	11/30/2023		No	US-570304744	Square-credit card & POS system	1,334.29
361374	11/02/2023	Krispy Kreme			Kim Williams	
Cleared	11/30/2023		No		donuts for fundraiser	5.00
					Total for SPS - Superior Public Schools:	1,339.29
					Total for 990 - Interest:	1,339.29
					Grand Total :	39,353.69

Superior Public Schools

November 2023 Revenue Budget Report

Account Code	Description	Nov 2023 Receipts	2023-2024 Budget	Actual (YTD)	Available (YTD)	% of Budget Received
01-1-01100-000-000	Local Property Taxes	(\$64,422.79)	(\$5,570,000.00)	(\$1,376,717.66)	(\$4,193,282.34)	24.71
01-1-01115-000-000	Carline Tax	\$0.00	(\$2,000.00)	(\$676.17)	(\$1,323.83)	33.80
01-1-01120-000-000	Pub Power 5% Gross	\$0.00	(\$5,500.00)	\$0.00	(\$5,500.00)	0.00
01-1-01125-000-000	Motor Vehicle Taxes	(\$17,645.66)	(\$200,000.00)	(\$46,528.25)	(\$153,471.75)	23.26
01-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$1,316.56)	(\$9,504.00)	(\$3,553.92)	(\$5,950.08)	37.39
01-1-01331-000-000	Tuition Otr Dist Reg Ed	\$0.00	(\$45,750.00)	\$0.00	(\$45,750.00)	0.00
01-1-01510-000-000	Interest	(\$2,497.45)	(\$11,000.00)	(\$8,704.04)	(\$2,295.96)	79.12
01-1-01911-000-000	Local License Fees	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	0.00
01-1-01920-000-000	Donations	\$0.00	\$0.00	(\$8,500.00)	\$8,500.00	0.00
01-1-01921-000-000	City Police Court Fines	\$0.00	(\$500.00)	(\$25.00)	(\$475.00)	5.00
01-1-01925-000-000	United Way PLEC grant	\$0.00	(\$2,000.00)	\$0.00	(\$2,000.00)	0.00
01-1-01990-000-000	Other Local Receipts	\$0.00	(\$12,500.00)	(\$30.00)	(\$12,470.00)	0.24
01-1-02110-000-000	Co Fines & License Fees	(\$2,416.08)	(\$11,000.00)	(\$6,574.17)	(\$4,425.83)	59.76
01-1-02210-000-000	ESU Receipts	\$0.00	(\$100.00)	(\$750.00)	\$650.00	750.00
01-1-03110-000-000	State Aid	(\$89,526.00)	(\$895,264.00)	(\$268,578.00)	(\$626,686.00)	29.99
01-1-03120-000-000	Sped - School Age	\$0.00	(\$408,000.00)	\$0.00	(\$408,000.00)	0.00
01-1-03125-000-000	Sped Transport - SA	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	0.00
01-1-03130-000-000	Homestead Exemption	\$0.00	(\$90,000.00)	\$0.00	(\$90,000.00)	0.00
01-1-03131-000-000	Property Tax Credit	\$0.00	(\$100,000.00)	\$0.00	(\$100,000.00)	0.00
01-1-03180-000-000	Pro-Rate Motor Vehicle	\$0.00	(\$6,000.00)	(\$1,483.43)	(\$4,516.57)	24.72
01-1-03400-000-000	State Apportionment	\$0.00	(\$66,000.00)	\$0.00	(\$66,000.00)	0.00
01-1-03535-000-000	High Ability Learners	\$0.00	(\$3,000.00)	\$0.00	(\$3,000.00)	0.00
01-1-03570-000-000	Teach Eval Grant	\$0.00	(\$9,500.00)	\$0.00	(\$9,500.00)	0.00
01-1-04105-000-000	eRate Funding	\$0.00	(\$40,000.00)	(\$30,342.35)	(\$9,657.65)	75.85
01-1-04505-000-000	Title I	\$0.00	(\$95,000.00)	\$0.00	(\$95,000.00)	0.00
01-1-04509-000-000	Title II A	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	0.00
01-1-04516-000-000	IDEA Presc (619) Base, E/P	\$0.00	(\$4,125.00)	\$0.00	(\$4,125.00)	0.00
01-1-04518-000-000	IDEA Part B (611) Base, E/P	\$0.00	(\$108,565.00)	(\$9,765.00)	(\$98,800.00)	8.99
01-1-04525-000-000	Fed Voc (Carl Perkins)	\$0.00	(\$80.00)	\$0.00	(\$80.00)	0.00
01-1-04531-000-000	Title IV, Part B, 21st Century	(\$4,938.00)	(\$50,000.00)	(\$4,938.00)	(\$45,062.00)	9.87
01-1-04708-000-000	MIPS	\$0.00	(\$16,000.00)	(\$6,926.21)	(\$9,073.79)	43.28
01-1-04709-000-000	MAAPS	\$0.00	(\$10,000.00)	(\$2,203.69)	(\$7,796.31)	22.03
01-1-04998-000-000	ESSER III	\$0.00	(\$81,806.00)	(\$17,157.00)	(\$64,649.00)	20.97
01-1-05301-000-000	Insurance Adjustments	\$0.00	(\$2,000.00)	\$0.00	(\$2,000.00)	0.00
Subtotal 01 - General Fund		(\$182,762.54)	(\$7,886,194.00)	(\$1,793,452.89)	(\$6,092,741.11)	22.74

02-1-01510-000-000	Interest	(\$203.54)	\$0.00	(\$623.64)	\$623.64	0.00
Subtotal 02 - Depreciation Fund		(\$203.54)	\$0.00	(\$623.64)	\$623.64	0.00
03-1-01510-000-000	Interest On Account	(\$0.94)	\$0.00	(\$3.24)	\$3.24	0.00
03-1-05200-000-000	General Fund Transfers	\$0.00	(\$20,000.00)	\$0.00	(\$20,000.00)	0.00
Subtotal 03 - Employee Benefit Fund		(\$0.94)	(\$20,000.00)	(\$3.24)	(\$19,996.76)	0.02
06-1-01510-000-000	Interest On Account	(\$3.05)	(\$40.00)	(\$10.96)	(\$29.04)	27.40
06-1-01620-000-000	Extra Items (A La Carte)	(\$2,891.60)	(\$105,600.00)	(\$7,397.30)	(\$98,202.70)	7.00
06-1-01630-000-000	Special Function Sales	(\$532.11)	\$0.00	(\$1,286.61)	\$1,286.61	0.00
06-1-01990-000-000	Other Local (Misc)	(\$52.25)	\$0.00	(\$230.51)	\$230.51	0.00
06-1-03150-000-000	State Lunch Reimb	\$0.00	(\$950.00)	\$0.00	(\$950.00)	0.00
06-1-04210-000-000	Federal Reimbursement	(\$26,714.60)	(\$250,000.00)	(\$57,964.88)	(\$192,035.12)	23.18
06-1-05200-000-000	General Fund Transfer	(\$20,000.00)	(\$20,000.00)	(\$50,000.00)	\$30,000.00	250.00
Subtotal 06 - School Nutrition Fund		(\$50,193.61)	(\$376,590.00)	(\$116,890.26)	(\$259,699.74)	31.04
07-1-01100-000-000	Property Tax	(\$7,429.09)	(\$560,000.00)	(\$158,739.72)	(\$401,260.28)	28.34
07-1-01115-000-000	Carline Tax	\$0.00	(\$360.00)	(\$77.97)	(\$282.03)	21.65
07-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$152.11)	(\$800.00)	(\$408.86)	(\$391.14)	51.10
07-1-01510-000-000	Interest	(\$1,819.52)	(\$6,000.00)	(\$5,201.62)	(\$798.38)	86.69
07-1-03180-000-000	Pro Rate MV	\$0.00	(\$1,000.00)	(\$171.05)	(\$828.95)	17.10
Subtotal 07 - Bond Fund		(\$9,400.72)	(\$568,160.00)	(\$164,599.22)	(\$403,560.78)	28.97
08-1-01100-000-000	Property Tax	(\$6,252.39)	(\$220,000.00)	(\$133,546.71)	(\$86,453.29)	60.70
08-1-01115-000-000	Carline Tax	\$0.00	\$0.00	(\$65.58)	\$65.58	0.00
08-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$128.73)	\$0.00	(\$349.56)	\$349.56	0.00
08-1-01510-000-000	Interest	(\$422.71)	\$0.00	(\$3,346.51)	\$3,346.51	0.00
08-1-03180-000-000	Pro Rate MV	\$0.00	\$0.00	(\$143.86)	\$143.86	0.00
Subtotal 08 - Special Building Fund		(\$6,803.83)	(\$220,000.00)	(\$137,452.22)	(\$82,547.78)	62.48
09-1-01100-000-000	Property Tax	(\$2,076.91)	(\$160,000.00)	(\$44,462.36)	(\$115,537.64)	27.78
09-1-01115-000-000	Carline Tax	\$0.00	(\$85.00)	(\$21.85)	(\$63.15)	25.70
09-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$41.07)	\$0.00	(\$99.59)	\$99.59	0.00
09-1-01510-000-000	Interest	(\$95.10)	(\$300.00)	(\$255.87)	(\$44.13)	85.29
09-1-03180-000-000	Pro Rate MV	\$0.00	(\$225.00)	(\$47.96)	(\$177.04)	21.31
Subtotal 09 - QCPUF Fund		(\$2,213.08)	(\$160,610.00)	(\$44,887.63)	(\$115,722.37)	27.95
Grand Total		(\$251,578.26)	(\$9,231,554.00)	(\$2,257,909.10)	(\$6,973,644.90)	24.46

Superior Public Schools

November 2023 Expense Budget Report

FUND	FUNCTION	Nov 2023 Expenditures	2023-2024 Budget	Actuals (YTD)	Available	% of Budget Spent
01 - General Fund	01100 - Regular Instruction	\$215,703.96	\$3,193,377.00	\$704,425.77	\$2,488,951.23	22.06
01 - General Fund	01125 - Academic Intervention (Flex-Spending)	\$678.79	\$5,800.00	\$1,309.66	\$4,490.34	22.58
01 - General Fund	01150 - Limited English Proficiency	\$464.00	\$6,300.00	\$1,392.03	\$4,907.97	22.10
01 - General Fund	01160 - Poverty Programs	\$24,236.46	\$302,000.00	\$73,056.31	\$228,943.69	24.19
01 - General Fund	01200 - Special Education - School Age	\$79,530.11	\$1,052,400.00	\$223,907.25	\$828,492.75	21.28
01 - General Fund	01291 - Special Education - Ages 3-5	\$17,526.90	\$207,200.00	\$47,867.61	\$159,332.39	23.10
01 - General Fund	01292 - Special Education - Ages 0-2	\$2,724.24	\$75,600.00	\$8,557.09	\$67,042.91	11.32
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	\$11,057.12	\$141,300.00	\$33,415.39	\$107,884.61	23.65
01 - General Fund	02130 - Health Services	\$990.55	\$16,700.00	\$4,064.18	\$12,635.82	24.34
01 - General Fund	02140 - Psychological Services	\$7,776.89	\$19,500.00	\$10,796.39	\$8,703.61	55.37
01 - General Fund	02141 - Psychological Services - School Age	\$0.00	\$67,000.00	\$0.00	\$67,000.00	0.00
01 - General Fund	02142 - Psychological Services - Ages 3-5	\$0.00	\$4,000.00	\$0.00	\$4,000.00	0.00
01 - General Fund	02143 - Psychological Services - Ages 0-2	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00
01 - General Fund	02151 - Speech Path and Deaf Ed - School Age	\$25,693.20	\$192,550.00	\$40,112.73	\$152,437.27	20.83
01 - General Fund	02152 - Speech Path and Deaf Ed - Ages 3-5	\$3,051.84	\$38,000.00	\$9,155.52	\$28,844.48	24.09
01 - General Fund	02153 - Speech Path and Deaf Ed - Ages 0-2	\$5,660.00	\$22,500.00	\$5,660.00	\$16,840.00	25.16
01 - General Fund	02161 - Occupational Therapy- School Age	\$0.00	\$22,000.00	\$3,473.58	\$18,526.42	15.79
01 - General Fund	02162 - Occupational Therapy - Ages 3-5	\$0.00	\$8,000.00	\$2,879.36	\$5,120.64	35.99
01 - General Fund	02163 - Occupational Therapy-Ages 0-2	\$0.00	\$4,000.00	\$2,355.84	\$1,644.16	58.90
01 - General Fund	02171 - Physical Therapy - School Age	\$3,685.50	\$13,000.00	\$4,495.50	\$8,504.50	34.58
01 - General Fund	02172 - Physical Therapy-Ages 3-5	\$729.00	\$4,000.00	\$1,071.25	\$2,928.75	26.78
01 - General Fund	02173 - Physical Therapy-Ages 0-2	\$567.00	\$2,000.00	\$1,188.25	\$811.75	59.41
01 - General Fund	02181 - Vision Services - School Age	\$968.75	\$2,800.00	\$968.75	\$1,831.25	34.60
01 - General Fund	02183 - Vision Services - Ages 0-2	\$562.50		\$562.50	(\$562.50)	
01 - General Fund	02190 - Student Activities	\$1,985.51	\$24,000.00	\$6,135.18	\$17,864.82	25.56
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	\$310.00	\$14,000.00	\$1,445.00	\$12,555.00	10.32
01 - General Fund	02220 - Library/Media Services	\$11,107.86	\$158,300.00	\$35,229.48	\$123,070.52	22.25
01 - General Fund	02224 - Educational Television Services	\$310.84	\$5,000.00	\$857.63	\$4,142.37	17.15
01 - General Fund	02230 - Instruction-Related Technology	\$10,482.63	\$198,600.00	\$61,136.29	\$137,463.71	30.78
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	\$1,092.92	\$35,000.00	\$13,779.51	\$21,220.49	39.37
01 - General Fund	02320 - Superintendent	\$19,337.65	\$242,550.00	\$58,162.22	\$184,387.78	23.98
01 - General Fund	02330 - District Legal Services	\$425.00	\$15,000.00	\$2,675.00	\$12,325.00	17.83
01 - General Fund	02410 - Principal	\$32,972.49	\$405,200.00	\$98,052.32	\$307,147.68	24.20
01 - General Fund	02490 - School Administration Other	\$6,647.22	\$87,500.00	\$20,240.61	\$67,259.39	23.13
01 - General Fund	02510 - Business Office	\$23,866.44	\$200,000.00	\$69,830.61	\$130,169.39	34.92
01 - General Fund	02570 - Personnel Services	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00

01 - General Fund	02610 - Custodial	\$24,166.25	\$409,500.00	\$132,395.86	\$277,104.14	32.33
01 - General Fund	02620 - Building Maintenance	\$10,675.50	\$356,400.00	\$34,856.79	\$321,543.21	9.78
01 - General Fund	02630 - Grounds Maintenance	\$1,379.55	\$63,000.00	\$4,850.71	\$58,149.29	7.70
01 - General Fund	02650 - Non-Pupil Vehicle	\$258.47	\$12,000.00	\$2,348.25	\$9,651.75	19.57
01 - General Fund	02660 - Security	\$329.82	\$10,000.00	\$2,235.51	\$7,764.49	22.36
01 - General Fund	02670 - Safety	\$728.50	\$8,000.00	\$873.17	\$7,126.83	10.91
01 - General Fund	02710 - Regular Transportation	\$17,637.61	\$289,000.00	\$57,093.75	\$231,906.25	19.76
01 - General Fund	02712 - School Age SPED Transportation	\$3,634.80	\$50,300.00	\$11,980.26	\$38,319.74	23.82
01 - General Fund	02713 - Preschool Transportation	\$3,092.56	\$37,500.00	\$9,188.87	\$28,311.13	24.50
01 - General Fund	02730 - Regular Vehicle Maintenance	\$2,258.88	\$29,000.00	\$5,846.33	\$23,153.67	20.16
01 - General Fund	02732 - School Age SPED Vehicle Maintenance	\$102.16	\$11,500.00	\$218.85	\$11,281.15	1.90
01 - General Fund	02733 - Preschool Vehicle Maintenance	\$145.02	\$5,000.00	\$489.42	\$4,510.58	9.79
01 - General Fund	03535 - High Ability Learners	\$3,014.67	\$41,750.00	\$5,969.02	\$35,780.98	14.30
01 - General Fund	06200 - Title IA	\$9,675.44	\$94,150.00	\$29,199.79	\$64,950.21	31.01
01 - General Fund	06310 - Title IIA	\$0.00	\$15,689.00	\$0.00	\$15,689.00	0.00
01 - General Fund	06406 - IDEA Preschool (619) Base Allocation	\$0.00	\$4,125.00	\$0.00	\$4,125.00	0.00
01 - General Fund	06408 - IDEA Part B (611)	\$9,489.63	\$108,565.00	\$28,468.89	\$80,096.11	26.22
01 - General Fund	06968 - 21st Century Learning	\$7,565.27	\$50,000.00	\$14,822.55	\$35,177.45	29.65
01 - General Fund	06992 - REAP	\$2,940.00	\$30,000.00	\$7,278.90	\$22,721.10	24.26
01 - General Fund	06998 - ESSER III	\$10,838.17	\$82,000.00	\$25,957.02	\$56,042.98	31.65
01 - General Fund	08000 - Transfers (Outgoing)	\$20,000.00	\$95,000.00	\$50,000.00	\$45,000.00	52.63
Subtotal 01 - General Fund		\$638,077.67	\$8,679,656.00	\$1,972,332.75	\$6,707,323.25	29.41%
02 - Depreciation Fund	02900 - Other Support Services	\$5,437.00	\$494,017.00	\$15,044.47	\$478,972.53	3.05
Subtotal 02 - Depreciation Fund		\$5,437.00	\$494,017.00	\$15,044.47	\$478,972.53	3.14%
03 - Employee Benefit Fund	02900 - Other Support Services	\$4,126.49	\$66,459.00	\$4,126.49	\$62,332.51	6.21
Subtotal 03 - Employee Benefit Fund		\$4,126.49	\$66,459.00	\$4,126.49	\$62,332.51	6.62%
06 - School Nutrition Fund	03100 - Food Services Operations	\$43,516.20	\$421,653.00	\$103,826.76	\$317,826.24	24.62
Subtotal 06 - School Nutrition Fund		\$43,516.20	\$421,653.00	\$103,826.76	\$317,826.24	32.67%
07 - Bond Fund	05000 - Debt Service	\$0.00	\$1,207,791.00	\$0.00	\$1,207,791.00	0.00
Subtotal 07 - Bond Fund		\$0.00	\$1,207,791.00	\$0.00	\$1,207,791.00	
08 - Special Building Fund	02620 - Building Maintenance	\$0.00	\$50,000.00	\$0.00	\$50,000.00	0.00
08 - Special Building Fund	04700 - Building Improvements	\$0.00	\$1,316,720.00	\$350,898.19	\$965,821.81	26.65
08 - Special Building Fund	05000 - Debt Service	\$0.00	\$129,000.00	\$0.00	\$129,000.00	0.00
Subtotal 08 - Special Building Fund		\$0.00	\$1,495,720.00	\$350,898.19	\$1,144,821.81	30.65%
09 - QCPUF Fund	04500 - Building Acquisition and Construction	\$0.00	\$97,876.00	\$0.00	\$97,876.00	0.00
09 - QCPUF Fund	05000 - Debt Service	\$0.00	\$147,700.00	\$0.00	\$147,700.00	0.00
Subtotal 09 - QCPUF Fund		\$0.00	\$245,576.00	\$0.00	\$245,576.00	
Grand Total		\$691,157.36	\$12,610,872.00	\$2,446,228.66	\$10,164,643.34	24.07%

Superior Public Schools

December 2023 General Fund Check Listing Report

Payee	Description	Amount
Alexander Motors, Inc	Activity bus service	\$249.55
Alexander Motors, Inc	PALLS Van 8 service	\$125.59
Alexander Motors, Inc	SPED Bus 17 inspection	\$37.20
Alexander Motors, Inc	PALLS Van 7 inspection	\$37.20
Alexander Motors, Inc	PALLS Van 8 inspection	\$37.20
Alexander Motors, Inc	17 bus, van, car inspections	\$632.40
Amazon Capital Services	maintenance supplies	\$39.98
Amazon Capital Services	Duncan-Culinary supplies	\$370.44
Amazon Capital Services	maintenance supplies	\$39.99
Amazon Capital Services	Elementary, nurse supplies	\$115.52
Amazon Capital Services	A Williams supplies	\$7.99
Amazon Capital Services	Rothchild-doc camera	\$99.00
Amazon Capital Services	Kids Club supplies	\$158.94
Amazon Capital Services	PK supplies	\$73.98
Amazon Capital Services	Henry supplies	\$50.92
Amazon Capital Services	maintenance supplies	\$116.71
Amazon Capital Services	A Williams supplies	\$12.49
Amazon Capital Services	Secondary supplies	\$78.95
Angie Ehlers	Dollar General-Kids Club supplies	\$15.00
Angie Ehlers	Walmart-Kids Club supplies	\$105.71
ASCAP	2023-24 Music licensing	\$446.28
Betka Plumbing, Heating & Air Conditioning	sink air gap installation	\$263.98
Bomgaars Supply	grease gun-maint supplies	\$240.00
Bomgaars Supply	welding gloves, supplies	\$68.89
Bomgaars Supply	maintenance supplies	\$25.74
Bomgaars Supply	maintenance supplies	\$14.99
Bomgaars Supply	maintenance supplies	\$5.98
Bomgaars Supply	maintenance supplies	\$29.94
Bomgaars Supply	maintenance supplies	\$32.97
Bomgaars Supply	maintenance supplies	\$26.99
Brodstone Healthcare	Nov 2023 LMHP services	\$4,972.52
Brodstone Healthcare	Nov 2023 PT services	\$2,308.50
Cody Fierstein	cell phone stipend	\$50.00
Computer Hardware	computer logic board	\$35.00
Computer Hardware Inc	Chromebooks, licenses	\$3,920.00
Computer Hardware Inc	Sheff projector	\$1,161.71
Curriculum Leadership Institute	2023-2024 pymt 6	\$2,700.00
David Allgood	(IHop)-bus maint trip meals	\$41.00
Eakes Office Solutions	laminating film, poster paper	\$111.99
Educational Service Unit #9	Board Development videos	\$250.00
Educational Service Unit #9	2023-24 Media Services, Mac Management	\$2,253.00
Educational Service Unit #9	Aug/Sep 2023 BAF Psych services	\$984.08
Educational Service Unit #9	Aug/Sep 2023 SA Psych	\$8,875.00
Educational Service Unit #9	Oct 23 BAF SLP	\$2,760.00
Educational Service Unit #9	Oct 2023 BAF Vision services	\$125.00
Educational Service Unit #9	Oct 2023 deaf educator	\$120.35
Educational Service Unit #9	Oct 2023 SA Psych services	\$8,858.00
Educational Service Unit #9	Oct 2023 SA SLP services	\$13,444.00
Educational Service Unit #9	Oct 2023 Vision services	\$593.75
Educational Service Unit #9	Oct 2023 BAF Psych	\$450.00
Eggers Motor Service & Sales	Activity bus service, repairs	\$959.50
Eggers Motor Service & Sales	Bus 22 repairs	\$474.75
Gibbs Smith Education	Grade 4 books	\$296.73
Glenwood Telecommunications	Dec 2023 internet services	\$235.95

Glenwood Telecommunications	Dec 2023 Landlines	\$208.31
Graham Tire Kearney	Enclosed trailer repairs	\$166.80
Harris School Solutions	tax forms	\$194.85
Heritage Water Services, Inc	boiler water treatment	\$600.00
Hilton Omaha	NASB convention lodging	\$2,038.00
Hometown Leasing	eGold fax	\$64.63
Hometown Leasing	copiers/printers lease	\$1,777.00
Ideal Market	Duncan-Culinary supplies	\$27.49
Ideal Market	Kids Club supplies	\$33.69
Ideal Market	Sheff supplies	\$16.03
Ideal Market	PK supplies	\$53.39
Ideal Market	custodial supplies	\$52.57
Ideal Market	Sheff supplies	\$66.89
Jeff Kimberly	bus maint trip meals	\$21.85
Jodi Fierstein	cell phone stipend	\$50.00
John Whetzal	cell phone stipend	\$50.00
JW Pepper & Son Inc	Elementary Music	\$55.98
JW Pepper & Son Inc	Elementary Music	\$44.99
JW Pepper & Son Inc	Honor Choir music	\$2.75
JW Pepper & Son Inc	Spring concert music	\$142.44
JW Pepper & Son Inc	Spring concert music	\$26.49
JW Pepper & Son Inc	Spring concert music	\$84.45
Kenny's Lumber and Farm Supply Inc	Thomas - studs	\$87.20
Kenny's Lumber and Farm Supply Inc	Thomas-epoxy	\$99.99
Kenny's Lumber and Farm Supply Inc	maintenance supplies	\$47.53
Kenny's Lumber and Farm Supply Inc	maintenance supplies	\$36.98
KSB School Law, PC LLO	Fierstein webinars	\$500.00
KSB School Law, PC LLO	Title IX training	\$25.00
KSB School Law, PC LLO	Legal services-student, personnel	\$825.00
KSB School Law, PC LLO	Negotiations-Comparability study	\$2,762.50
Logan Christiancy	cell phone stipend	\$50.00
Lunch Fund	Operating transfer	\$10,000.00
Lunch Fund	October 2023 PK snacks	\$586.65
Mankato Plumbing & Appliance	Elementary refrigerator	\$1,100.00
Master's Transportation	SPED Bus 17 heater	\$681.37
Matheson Tri-Gas Inc	welding gas	\$237.19
Matheson Tri-Gas Inc	welding tank rental	\$103.90
One Source	employee background checks	\$74.00
Petro Plus	vehicle fuel, repairs	\$6,143.88
Pine Cove Consulting, LLC	Nov 2023 backup/restore	\$450.00
Pine Cove Consulting, LLC	Dec 2023 backup/restore	\$450.00
Pine Cove Consulting, LLC	Dec 2023 monthly managed services	\$1,906.67
Protex Central Inc	fire suppression inspection	\$150.00
Ray's Auto Sales, Inc	Enclosed trailer tires	\$182.00
Ray's Auto Sales, Inc	'05 Impala repairs	\$245.66
Sam's Club/Synchrony Bank	nurse supplies	\$29.96
School Specialty, LLC	Grade 5 supplies	\$444.14
Stephanie Corman	(Sam's) van fuel	\$59.56
Superior Ace Hardware	Bus maintenance supplies	\$16.79
Superior Ace Hardware	maintenance supplies	\$61.32
Superior Motor Parts	enclosed trailer wiring	\$52.91
Superior Motor Parts	Bus maintenance supplies	\$8.44
Superior Pharmacy	nurse supplies-Tylenol	\$6.49
Superior Publishing Co., Inc	copy paper	\$1,630.00
Superior Publishing Co., Inc	Nov/Dec calendars	\$148.50
Superior Publishing Co., Inc	mtg notices/proceedings	\$109.76
Superior Publishing Co., Inc	Oct calendar	\$32.00
Superior Publishing Co., Inc	mtg notice, proceedings	\$57.70
Superior Utilities	monthly utilities	\$9,287.97

Troys Automotive	SPED Bus 17 repairs	\$499.60
U.S. Bank	White-Conference food, parking	\$44.66
U.S. Bank	Dollar General-Elem supplies	\$28.50
U.S. Bank	Hulu monthly subscription	\$82.38
U.S. Bank	NASB Conference meals	\$854.49
U.S. Bank	ScreenConnect-Connectwise remote support license	\$516.00
U.S. Bank	NASB Conference breakfast	\$19.38
U.S. Bank	TPT-MS library resources	\$39.00
U.S. Bank	TPT-Library displays	\$15.20
U.S. Bank	TPT-Lit Lab resources	\$5.50
U.S. Bank	TPT-Lit Lab resources	\$7.00
U.S. Bank	TPT-Kids Club supplies	\$143.60
U.S. Bank	Dollar General-PK supplies	\$20.00
U.S. Bank	Walmart-Kids Club supplies	\$77.63
U.S. Bank	NMEA-Casper Conference registration	\$105.00
U.S. Bank	ASHA-Trumble dues	\$253.00
U.S. Bank	CleanTech-custodial supplies	\$119.99
U.S. Bank	Ideal Market-Halloween assembly supplies	\$54.71
U.S. Bank	Hilton-NASB conference breakfast	\$23.62
U.S. Bank	Hilton-NASB breakfasts	\$68.50
U.S. Bank	Trumble-speechpathology subscription	\$99.00
U.S. Bank	DQ-Fierstein, Houchin Level training	\$34.59
U.S. Bank	vehicle fuel National FFA	\$466.04
Verizon Wireless	cell phone service	\$328.72
Woodwards Disposal	shredding service	\$25.00
		<u>\$107,942.12</u>

General Fund Payroll & Benefits

\$496,569.33

\$604,511.45

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11

SUPERIOR, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2023



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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Superior Public Schools 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 Public Schools District No. 11, Superior, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the Superior Public Schools 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 Public Schools District No. 11, Superior, Nebraska, as of August 31, 2023, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Superior Public Schools 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 Public Schools 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 Public Schools 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Superior Public Schools 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 October 31, 2023, on our consideration of Superior Public Schools 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 Public Schools 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 Public Schools District No. 11, Superior, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Grand Island, Nebraska
October 31, 2023

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

FUNCTIONS/PROGRAMS	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities	Component Unit Superior Public School Foundation
Governmental activities					
Unemployment payment	1,026			(1,026)	
Instruction	4,725,647	149,434	529,400	(4,046,813)	
Student support services	664,147			(664,147)	
Instructional support	258,128			(258,128)	
General administration	282,810			(282,810)	
School administration	402,585			(402,585)	
Central and business services	178,310			(178,310)	
Operation and maintenance of plant	692,658			(692,658)	
Student transportation	317,438			(317,438)	
Student activities	327,861			(327,861)	
Nutrition Program	323,056	67,377	189,991	(65,688)	
Debt service					
Principal	600,000			(600,000)	
Interest	113,004			(113,004)	
Bond fees	400			(400)	
Capital outlay	2,373,017			(2,373,017)	
Total governmental activities	11,260,087	216,811	719,391	(10,323,885)	
Component Unit					
Superior Public School Foundation	35,593		67,243		31,650
General receipts					
Taxes					
Property				5,257,042	
Carline tax				5,033	
Public Power District sales tax				7,582	
Motor vehicle taxes				259,741	
Penalties and interest on taxes				14,863	
Interest income				63,078	20
Homestead exemption				88,800	
Property tax credit				389,182	
Personal property tax credit				285	
County fines and licenses				900	
Student activities				292,619	
Other income				192,005	
State aid				1,439,783	
Total general receipts				8,010,913	20

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities	Component Unit Superior Public School Foundation
		Disbursements			
Change in net position resulting from receipts and disbursements				(2,312,972)	31,670
NET POSITION, beginning of year				<u>6,452,445</u>	<u>548,376</u>
NET POSITION, end of year				<u>4,139,474</u>	<u>580,046</u>
ASSETS					
Cash				2,361,945	19,702
Certificate of deposit				505,579	
Cash at county treasurer				1,271,950	
Investments				<u> </u>	<u>560,344</u>
TOTAL ASSETS				<u>4,139,474</u>	<u>580,046</u>
NET POSITION					
Restricted					
Capital projects				608,841	
Debt service				763,238	
Nutrition Program				5,713	
Scholarship					160,782
Unrestricted				<u>2,761,682</u>	<u>419,264</u>
TOTAL NET POSITION				<u>4,139,474</u>	<u>580,046</u>

See accompanying notes to financial statements.

SUPERIOR PUBLIC SCHOOLS 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, 2023

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund		
RECEIPTS					
Local receipts					
Property taxes	4,220,870	425,431	488,212	122,529	5,257,042
Carline taxes	3,691	375	862	105	5,033
Public Power District sales tax	5,308	1,935	339		7,582
Motor vehicle taxes	259,741				259,741
Penalties and interest on taxes	11,072		2,014	1,777	14,863
Tuition from individuals' regular education	2,000				2,000
Tuition from other school districts outside the state	49,000				49,000
Interest income	25,826	19,498	9,631	8,123	63,078
Local fines and licenses	900				900
Contributions and donations from private sources	4,500				4,500
Police court fines	575				575
Postsecondary receipts	4,440				4,440
Categorical grants from corp and other private sources	2,554				2,554
Other local receipts	14,511	425			14,936
Nutrition Program receipts				67,377	67,377
Student activities				292,619	292,619
County and ESU sources	16,127	38,279	45,184	11,096	110,686
State receipts	1,920,941			1,989	1,922,930
Federal receipts	673,954			189,991	863,945
Nonrevenue receipts	2,413				2,413
Other				901	901
Total receipts	<u>7,218,423</u>	<u>485,943</u>	<u>546,242</u>	<u>696,507</u>	<u>8,947,115</u>
DISBURSEMENTS					
Unemployment payment	1,026				1,026
Instruction	4,725,647				4,725,647
Student support services	664,147				664,147
Instructional support	258,128				258,128
General administration	282,810				282,810
School administration	402,585				402,585
Central and business services	178,310				178,310
Operation and maintenance of plant	692,658				692,658
Student transportation	317,438				317,438
Student activities				327,861	327,861
Nutrition Program				323,056	323,056
Debt service		115,000	440,000	45,000	600,000
Interest		10,303	89,653	13,048	113,004
Bond fees			400		400
Capital outlay		1,495,338		877,679	2,373,017
Total disbursements	<u>7,522,749</u>	<u>1,620,641</u>	<u>530,053</u>	<u>1,586,644</u>	<u>11,260,087</u>

SUPERIOR PUBLIC SCHOOLS 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, 2023

	Major Funds				
	General Fund	Special Building Fund	Bond Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS OVER (UNDER) DISBURSEMENTS	(304,326)	(1,134,698)	16,189	(890,137)	(2,312,972)
OTHER FINANCING SOURCES (USES)					
Interfund loan receipts		51,769		51,769	103,538
Interfund loan expenditures		(51,769)		(51,769)	(103,538)
Interfund transfers	(60,000)			60,000	
Total financing sources	(60,000)			60,000	
NET CHANGE IN FUND BALANCES	(364,326)	(1,134,698)	16,189	(830,137)	(2,312,972)
FUND BALANCES, beginning of year	2,954,563	1,743,538	665,592	1,088,752	6,452,445
FUND BALANCES, end of year	2,590,237	608,841	681,781	258,615	4,139,474
ASSETS					
ASSETS					
Cash in bank and on hand	1,564,671	5,574	565,644	226,056	2,361,945
Certificate of deposits		505,579			505,579
Cash at county treasurer	1,025,566	97,688	116,137	32,559	1,271,950
TOTAL ASSETS	2,590,237	608,841	681,781	258,615	4,139,474
FUND BALANCES					
FUND BALANCES					
Restricted					
Capital projects		608,841			608,841
Debt service			681,781	81,457	763,238
Nutrition Program				5,713	5,713
Unassigned	2,590,237			171,445	2,761,682
TOTAL FUND BALANCES	2,590,237	608,841	681,781	258,615	4,139,474

See accompanying notes to financial statements.

SUPERIOR PUBLIC SCHOOLS 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 Public Schools District No. 11, Superior, Nebraska (the District).

Reporting Entity

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

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 Public Schools District No. 11, Superior, Nebraska. The Foundation is a nonprofit organization, which supports the charitable and educational functions and betterment of the District, and has 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, 2022. The Foundation does not issue separate financial statements.

SUPERIOR PUBLIC SCHOOLS 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 PUBLIC SCHOOLS 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 Statement 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.

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.

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.

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

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>2,867,524</u>
Type of Deposits	
Demand deposits	2,361,945
Certificate of deposits	<u>505,579</u>
Total deposits	<u>2,867,524</u>

Maturities of time deposits are as follows:

One year	<u>505,579</u>
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SUPERIOR PUBLIC SCHOOLS 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, 2023, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

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

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

Superior Public Schools Foundation

Component unit	<u>19,242</u>
Checking and savings accounts	<u>19,242</u>

As of December 31, 2022, 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, 2023 decreased by \$3,540.

Component unit	<u>479,218</u>	
	Cost	Fair Market Value
Central National Bank Trust 008227	417,624	422,744
Central National Bank Trust 018227	<u>61,594</u>	<u>52,631</u>
Total investments	<u>479,218</u>	<u>475,375</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN

Plan Description

Superior Public Schools 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, 2022, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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

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

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

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to 2.00% of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78% from July 1, 2021 to June 30, 2022, (and from July 1, 2022 through August 31, 2023). The school district (employer) contribution is 101.00% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2023, was \$382,442.

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$3,913,253. Total covered payroll was \$3,871,736. 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 \$70,720 in payments for the Early Leave Incentive Program for the year ended August 31, 2023.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. EARLY LEAVE INCENTIVE PROGRAM (Continued)

Liability for future years is as follows:

Years Ending August 31,	Payout
2024	44,720
2025	39,000
2026	19,500
	<u>103,220</u>

NOTE 5. LEASES

Lease agreements are summarized as follows:

Description	Date	Terms	Payment Amount	Balance August 31, 2023
Copier Lease	7/16/2020	60 months	21,324	39,094
Copier Lease	7/16/2021	48 months	776	1,422
			<u>22,100</u>	<u>40,516</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
2024	22,100
2025	18,416
	<u>40,516</u>

NOTE 6. LONG-TERM DEBT

Public Offerings

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 PUBLIC SCHOOLS 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, 2023:

	Original Issue	Balance August 31, 2022	Issued	Retirements	Bonds Outstanding August 31, 2023
General Obligation Refunding Bonds Series 2019	4,805,000	4,685,000		(440,000)	4,245,000
General Obligation Refunding Bonds Series 2019	850,000	850,000		(115,000)	735,000
General Obligation Refunding Bonds Series 2021	<u>1,285,000</u>	<u>1,285,000</u>		<u>(45,000)</u>	<u>1,240,000</u>
Total	<u>6,940,000</u>	<u>6,820,000</u>		<u>(600,000)</u>	<u>6,220,000</u>

SUPERIOR PUBLIC SCHOOLS 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
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	740,000	60,029	800,029
2028 - 2032	<u>2,645,000</u>	<u>102,813</u>	<u>2,747,813</u>
	<u>6,220,000</u>	<u>522,420</u>	<u>6,742,420</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	15,000
Activities Fund to support student activities	<u>45,000</u>
Total General Fund transfers	<u>60,000</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. SUPERIOR PUBLIC SCHOOLS FOUNDATION

The Superior Public Schools 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 \$19,145.

NOTE 10. SUBSEQUENT EVENT

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

SUPPLEMENTARY INFORMATION

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2023

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	107,481
Special Education - preschool grants	65-0011-000	84.173	<u>4,079</u>
Total Special Education Cluster			<u>111,560</u>
Passed through Nebraska Department of Education			
Title 1 grants to local educational agencies	65-0011-000	84.010	81,906
Twenty-First Century Community Learning Center	65-0011-000	84.287	78,531
Rural Education	65-0011-000	84.358	21,637
Improving teacher quality state grants	65-0011-000	84.367	26,438
Student Support and Academic Enrichment Program	65-0011-000	84.424	10,000
Education Stabilization Fund	65-0011-000	84.425	<u>320,718</u>
Total U.S. Department of Education			<u>539,230</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2023

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	142,539
School Breakfast Program	65-0011-000	10.553	21,938
Summer Food Service Program for Children	65-0011-000	10.559	7,239
Passed through Nebraska Department of Health and Human Services			
Commodity Supplemental Food Program - Food Commodities Received - noncash award	47-6004469	10.565	<u>34,964</u>
Total U.S. Department of Agriculture			<u>206,679</u>
TOTAL			<u><u>857,469</u></u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2023

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule), includes the federal award activity of the District under programs of the federal government for the year ended August 31, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Superior Public Schools 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 Public Schools 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 Public Schools 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 PUBLIC SCHOOLS 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, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Total
RECEIPTS				
Local sources				
Property taxes	4,220,870			4,220,870
Carline tax	3,691			3,691
Public Power District sales tax	5,308			5,308
Motor vehicle tax	259,741			259,741
Penalties and interest on taxes	11,072			11,072
Tuition from individuals' regular education	2,000			2,000
Tuition from other school districts outside the state	49,000			49,000
Interest income	23,606	2,206	14	25,826
Local fines and licenses	900			900
Contributions and donations from private sources	4,500			4,500
Police court fines	575			575
Categorical grants from corp and other private sources	2,554			2,554
Postsecondary receipts	4,440			4,440
Miscellaneous local receipts	14,511			14,511
County and ESU sources	16,127			16,127
State receipts	1,920,941			1,920,941
Federal receipts	673,954			673,954
Nonrevenue receipts	2,413			2,413
Total receipts	<u>7,216,203</u>	<u>2,206</u>	<u>14</u>	<u>7,218,423</u>
DISBURSEMENTS				
Unemployment payment			1,026	1,026
Instruction	4,077,010			4,077,010
Student support services	593,427		70,720	664,147
Instructional support	258,128			258,128
General administration	282,810			282,810
School administration	402,585			402,585
Central and business services	178,310			178,310
Operation and maintenance of plant	647,682	44,976		692,658
Student transportation	299,243	18,195		317,438
Private and state categorical programs	24,228			24,228
Facilities acquisitions and constructions	1,930			1,930
Federal programs	622,479			622,479
Total disbursements	<u>7,387,832</u>	<u>63,171</u>	<u>71,746</u>	<u>7,522,749</u>
RECEIPTS UNDER DISBURSEMENTS	(171,629)	(60,965)	(71,732)	(304,326)
OTHER FINANCING USES				
Transfers	<u>(60,000)</u>			<u>(60,000)</u>
RECEIPTS OVER DISBURSEMENTS	(231,629)	(60,965)	(71,732)	(364,326)
FUND BALANCE, beginning of year	<u>2,309,902</u>	<u>567,417</u>	<u>77,244</u>	<u>2,954,563</u>
FUND BALANCE, end of year	<u>2,078,273</u>	<u>506,452</u>	<u>5,512</u>	<u>2,590,237</u>

SUPERIOR PUBLIC SCHOOLS 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, 2023

	Nutrition Fund	Student Fee Fund	Activities Fund	Qualified Capital Purpose Undertaking Fund	Total
RECEIPTS					
Local receipts					
Taxes				122,529	122,529
Carline taxes				105	105
Penalties and interest on taxes				1,777	1,777
Interest	38		7,594	491	8,123
Meal sales	67,377				67,377
Other	901				901
Student activities			292,619		292,619
County and ESU sources				11,096	11,096
State receipts	1,989				1,989
Federal receipts	189,991				189,991
Interfund loan				51,769	51,769
Total receipts	<u>260,296</u>	<u> </u>	<u>300,213</u>	<u>187,767</u>	<u>748,276</u>
DISBURSEMENTS					
Student support services			327,861		327,861
Nutrition Program	323,056				323,056
Debt services				45,000	45,000
Interest				13,048	13,048
Capital outlay				877,679	877,679
Interfund loan				51,769	51,769
Total disbursements	<u>323,056</u>	<u> </u>	<u>327,861</u>	<u>987,496</u>	<u>1,638,413</u>
RECEIPTS UNDER DISBURSEMENTS	(62,760)		(27,648)	(799,729)	(890,137)
OTHER FINANCING SOURCES					
Interfund transfers	15,000		45,000		60,000
NET CHANGE IN FUND BALANCES	(47,760)		17,352	(799,729)	(830,137)
FUND BALANCES, beginning of year	53,473		154,093	881,186	1,088,752
FUND BALANCES, end of year	<u>5,713</u>		<u>171,445</u>	<u>81,457</u>	<u>258,615</u>
ASSETS					
ASSETS					
Cash in bank and on hand	5,713		171,445	48,898	226,056
County treasurers				32,559	32,559
TOTAL ASSETS	<u>5,713</u>		<u>171,445</u>	<u>81,457</u>	<u>258,615</u>
FUND BALANCES					
FUND BALANCES					
Restricted					
Debt Service				81,457	81,457
Nutrition Program	5,713				5,713
Committed					
Student activities			171,445		171,445
TOTAL FUND BALANCES	<u>5,713</u>		<u>171,445</u>	<u>81,457</u>	<u>258,615</u>

See accompanying notes to financial statements.

SUPERIOR PUBLIC SCHOOLS 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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>2,309,902</u>	<u>2,480,538</u>
RECEIPTS			
Local sources			
1100 Property taxes	4,640,000	4,220,870	4,057,373
1115 Carline tax	4,300	3,691	2,845
1120 Public Power District sales tax	6,966	5,308	7,037
1125 Motor vehicle taxes	225,000	259,741	255,480
1140 Penalties and interest on taxes		11,072	12,233
1311 Tuition from individuals' regular education		2,000	2,000
1331 Tuition from other school districts outside the state	50,000	49,000	51,000
1510 Interest income	15,000	23,606	5,102
1911 Local fines and licenses	1,500	900	2,110
1920 Contributions and donations from private sources		4,500	38,762
1921 Police court fines		575	550
1925 Categorical grants from corp and other private sources		2,554	
1955 Postsecondary receipts		4,440	3,450
1990 Miscellaneous local receipts	15,000	14,511	5,842
Total local sources	<u>4,942,766</u>	<u>4,602,768</u>	<u>4,443,784</u>
County and ESU sources			
2110 Fines and license fees	17,000	15,707	22,961
2210 ESU receipts	2,500	420	1,147
Total county ESU sources	<u>19,500</u>	<u>16,127</u>	<u>24,108</u>
State sources			
3110 State aid	1,003,376	1,003,376	1,127,531
3120 Special education - school age	500,000	418,689	446,620
3125 Special education transportation	32,000	19,549	29,254
3130 Homestead exemption		58,561	55,695
3131 Property tax credit		327,423	94,832

SUPERIOR PUBLIC SCHOOLS 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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
RECEIPTS (Continued)			
State sources (Continued)			
3132 Personal property tax credits			221,706
3180 Pro-rate motor vehicle	11,000	11,227	10,928
3400 State apportionment	50,000	77,236	51,051
3535 High ability learners grant	4,624	4,880	5,014
Total state sources	<u>1,601,000</u>	<u>1,920,941</u>	<u>2,042,631</u>
Federal sources			
4105 Universal Services Fund (E-RATE)		6,709	10,954
4310 Title V, Part B, Subpart 1 ESSA - REAP		21,637	23,393
4505 Title I, Part A Grant	100,000	85,967	
4506 Title I, Part A Accountability			81,229
4509 Title II, Part A		26,438	13,422
4516 IDEA 619 Base preschool grant	150,000	4,079	5,434
4518 IDEA Part B base & enrollment poverty		110,219	136,175
4527 Title III, Part A	10,000	120	
4530 Other federal receipts		42,691	
4531 Title IV, Part B		61,594	78,704
4708 Medicaid in Public School (MIPS)	15,000	22,951	36,396
4709 Medicaid Administrative Activities (MAAPS)	10,000	13,710	14,650
4969 Title IV, Part A			10,000
4997 ESSER II		7,747	68,607
4998 ESSER III	475,000	270,092	287,439
Total federal sources	<u>760,000</u>	<u>673,954</u>	<u>766,403</u>
Nonrevenue sources			
5300 Sale of property	100	100	6,532
5301 Insurance adjustments		2,313	5,310
Total nonrevenue sources	<u>100</u>	<u>2,413</u>	<u>11,842</u>
Total receipts	<u><u>7,323,366</u></u>	<u><u>7,216,203</u></u>	<u><u>7,288,768</u></u>

SUPERIOR PUBLIC SCHOOLS 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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
TOTAL FUNDS AVAILABLE		<u>9,526,105</u>	<u>9,769,306</u>
DISBURSEMENTS			
Instruction			
1100 Regular	3,600,000	2,748,673	2,804,287
1125 Regular instructional programs		8,421	7,723
1150 Limited English proficiency programs		5,464	5,359
1160 Poverty program		244,874	246,725
1200 Special education programs	1,250,000	862,825	842,716
1291 SPED instructional programs - ages 3 - 5		160,889	138,887
1292 SPED instructional programs - ages 0 - 2		36,711	32,902
1300 Summer school		9,153	9,776
2100 Support services - students	550,000	593,427	517,260
2200 Support services - instruction	330,000	258,128	281,076
2300 Support services - general administration	300,000	282,810	272,335
Support services - school administration			
2410 Office of the Principal	425,000	402,585	377,379
2500 Support services - central services	225,000	178,310	175,223
2600 Operation and maintenance of plant	800,000	647,682	686,993
2700 Student transportation	435,000	299,243	346,481
Private and state categorical programs			
3400 State apportionment		2,554	
3535 High ability learners	40,000	21,674	26,652
Facilities acquisitions and constructions			
4700 Building improvements		1,930	
Federal programs			
6200 Title I, Part A, ESSA Improving Basic Programs	650,000	81,906	85,290
6310 Title II, Part A, ESSA		26,438	23,422
6406 IDEA preschool (619) base allocation		4,079	4,021
6408 IDEA Part B (611) base & enrollment poverty allocation - ages 0 - 21		107,481	105,508

SUPERIOR PUBLIC SCHOOLS 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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
DISBURSEMENTS (Continued)			
Federal programs (Continued)			
6421 IDEA Part B (611) ARP base & enrollment poverty allocation - 0 - 21			19,142
6968 Title IV, Part B, 21st Century Community Learning		62,609	66,847
6990 Other federal categorical programs		42,611	
6992 REAP		21,637	23,393
6997 Elementary & Secondary School Emergency Relief (ESSERS II)			76,354
6998 Elementary & Secondary School Emergency Relief (ESSERS III)		275,718	238,653
Total federal programs	650,000	622,479	642,630
8000 Transfers	60,000	60,000	45,000
Total disbursements	8,665,000	7,447,832	7,459,404
FUND BALANCE, end of year		2,078,273	2,309,902
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		1,052,707	1,336,503
County treasurers		1,025,566	973,399
TOTAL FUND BALANCES		2,078,273	2,309,902

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS 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, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>567,417</u>	<u>754,122</u>
RECEIPTS			
Interest	<u> </u>	<u>2,206</u>	<u>611</u>
TOTAL FUNDS AVAILABLE		<u>569,623</u>	<u>754,733</u>
DISBURSEMENTS			
Improvements	567,100	44,976	187,316
Vehicle		<u>18,195</u>	
Total disbursements	<u>567,100</u>	<u>63,171</u>	<u>187,316</u>
FUND BALANCE, end of year		<u>506,452</u>	<u>567,417</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>506,452</u>	<u>567,417</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS 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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>77,244</u>	<u>95,586</u>
RECEIPTS			
Interest		14	30
General Fund support	50,000		40,000
Total receipts	<u>50,000</u>	<u>14</u>	<u>40,030</u>
TOTAL FUNDS AVAILABLE		<u>77,258</u>	<u>135,616</u>
DISBURSEMENTS			
Unemployment payments		1,026	652
Early retirement program	127,212	70,720	57,720
Total disbursements	<u>127,212</u>	<u>71,746</u>	<u>58,372</u>
FUND BALANCE, end of year		<u>5,512</u>	<u>77,244</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>5,512</u>	<u>77,244</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS 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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>1,743,538</u>	<u>540,120</u>
RECEIPTS			
Property taxes	450,000	425,431	533,715
Carline tax	500	375	389
Interest and penalties on taxes		1,935	1,405
Interest	2,500	19,498	4,780
Other local receipts		425	537
Homestead exemption		5,095	7,614
Property tax credit		31,754	12,964
Personal property tax credits		285	30,309
Pro-rate motor vehicle	1,000	1,145	1,455
Federal receipts			88,400
Bond proceeds			850,000
Interfund loan		51,769	
Total receipts	<u>454,000</u>	<u>537,712</u>	<u>1,531,568</u>
TOTAL FUNDS AVAILABLE		<u>2,281,250</u>	<u>2,071,688</u>
DISBURSEMENTS			
Supplies		49,273	30,462
Repairs and maintenance	834,487	1,394,386	84,060
Professional services	200,000	46,669	66,702
Capital outlay	1,204,000	5,010	141,800
Principal		115,000	
Interest expense		10,303	5,126
Interfund loan		51,769	
Total disbursements	<u>2,238,487</u>	<u>1,672,410</u>	<u>328,150</u>
FUND BALANCE, end of year		<u>608,841</u>	<u>1,743,538</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		5,574	1,613,192
Certificate of deposits		505,579	
Total cash		<u>511,153</u>	<u>1,613,192</u>
County treasurers		97,688	130,346
Total		<u>608,841</u>	<u>1,743,538</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS 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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>665,592</u>	<u>652,360</u>
RECEIPTS			
Property taxes	535,000	488,212	489,235
Carline tax		862	343
Public Power District sales tax		339	850
Interest and penalties on taxes		2,014	2,511
Interest		9,633	1,676
Other local receipts		(2)	
Homestead exemption		17,623	6,726
Property tax credit		26,508	11,511
Personal property tax credits			26,714
Pro-rate motor vehicle		1,053	1,321
Total receipts	<u>535,000</u>	<u>546,242</u>	<u>540,887</u>
TOTAL FUNDS AVAILABLE		<u>1,211,834</u>	<u>1,193,247</u>
DISBURSEMENTS			
Bond principal payment	425,000	440,000	430,000
Interest expense	105,048	89,653	97,055
Bank fees	800	400	600
Total disbursements	<u>530,848</u>	<u>530,053</u>	<u>527,655</u>
FUND BALANCE, end of year		<u>681,781</u>	<u>665,592</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		565,644	550,450
County treasurers		<u>116,137</u>	<u>115,142</u>
TOTAL FUND BALANCE		<u>681,781</u>	<u>665,592</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS 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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>53,473</u>	<u>79,475</u>
RECEIPTS			
Interest		38	35
Sale of lunches	190,000	67,377	26,321
State sources	1,500	1,989	
Federal sources	160,000	189,991	280,964
Other		901	1,177
Transfers from the General Fund	<u>10,000</u>	<u>15,000</u>	
Total receipts		<u>275,296</u>	<u>308,497</u>
TOTAL FUNDS AVAILABLE		<u>328,769</u>	<u>387,972</u>
DISBURSEMENTS			
Food		163,592	149,433
Salaries and benefits	411,500	96,687	94,574
Health insurance		10,860	14,892
Social security		7,259	6,839
Retirement		9,369	9,044
Other		<u>35,289</u>	<u>59,717</u>
Total disbursements		<u>323,056</u>	<u>334,499</u>
FUND BALANCE, end of year		<u>5,713</u>	<u>53,473</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>5,713</u>	<u>53,473</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS 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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>881,186</u>	<u>513</u>
RECEIPTS			
Property tax	150,000	122,529	6
Carline tax		105	
Interest and penalties on taxes		1,777	4
Interest		491	2,452
Homestead exemption		7,521	
Property tax credit		3,497	
Pro-rate motor vehicle		78	
Qualified school construction bonds			1,285,000
Interfund loan		51,769	
Total receipts	<u>150,000</u>	<u>187,767</u>	<u>1,287,462</u>
TOTAL FUNDS AVAILABLE		<u>1,068,953</u>	<u>1,287,975</u>
DISBURSEMENTS			
Purchased services			22,977
Building and site improvement	878,634	877,279	377,280
Principal	115,000	45,000	
Interest	10,000	13,048	6,532
Other		400	
Interfund loan		51,769	
Total disbursements	<u>1,003,634</u>	<u>987,496</u>	<u>406,789</u>
FUND BALANCE, end of year		<u>81,457</u>	<u>881,186</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		48,898	881,186
County treasurers		<u>32,559</u>	
TOTAL FUND BALANCE		<u>81,457</u>	<u>881,186</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS 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, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		_____	_____
RECEIPTS			
Extracurricular activities	<u>1,500</u>	_____	<u>1,980</u>
TOTAL FUNDS AVAILABLE		_____	<u>1,980</u>
DISBURSEMENTS			
Other expense	<u>1,500</u>	_____	<u>1,980</u>
FUND BALANCE, end of year		=====	=====
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		=====	=====

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS 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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>154,093</u>	<u>138,178</u>
RECEIPTS			
Local receipts			
Interest	500	7,594	1,190
Activity receipts	320,000	292,619	303,865
Non-revenue receipts			1,980
General fund support	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
Total receipts	<u>365,500</u>	<u>345,213</u>	<u>352,035</u>
 TOTAL FUNDS AVAILABLE		 <u>499,306</u>	 <u>490,213</u>
DISBURSEMENTS			
Support services - pupils			
Other disbursements	<u>430,900</u>	<u>327,861</u>	<u>336,120</u>
 FUND BALANCE, end of year		 <u>171,445</u>	 <u>154,093</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>171,445</u>	<u>154,093</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS 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.

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>(364,326)</u>
Receipts over disbursements - budgetary basis	
General Fund	(231,629)
Depreciation Fund	(60,965)
Employee Benefit Fund	<u>(71,732)</u>
	<u>(364,326)</u>



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

To the Board of Education
Superior Public Schools 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 Public Schools District No. 11, Superior, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Superior Public Schools District No. 11, Superior, Nebraska's basic financial statements, and have issued our report thereon dated October 31, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Superior Public Schools 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 Public Schools District No. 11, Superior, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Superior Public Schools 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 2023-001 and 2023-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Superior Public Schools 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Government Auditing Standards requires the auditor to perform limited procedures on Superior Public Schools 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 Public Schools 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 Superior Public Schools District No. 11, Superior, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Superior Public Schools District No. 11, Superior, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Grand Island, Nebraska
October 31, 2023



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 Public Schools District No. 11
Superior, Nebraska

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited Superior Public Schools 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 Public Schools District No. 11, Superior, Nebraska's major federal programs for the year ended August 31, 2023. Superior Public Schools 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 Public 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, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Superior Public Schools 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 Public Schools 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 Public Schools 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 Public Schools 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 Public Schools 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 Public Schools 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 Public Schools 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 Public Schools 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 2023-003 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 Public Schools 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 Public Schools 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
October 31, 2023

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material 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 PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT

2023-001 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.

2023-002 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 PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2023-002 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 PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

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

2023-003 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 PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

CONTROL DEFICIENCIES REPORTED IN PRIOR YEAR

Items 2022-001, 2022-002, and 2022-003 were also reported for the year ended August 31, 2022.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2023

2022-001 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 2023-001, and is considered to be a significant deficiency for the year ended August 31, 2023.

2022-002 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 2023-002, and is considered to be a significant deficiency for the year ended August 31, 2023.

2022-003 ESTABLISH INTERNAL CONTROL OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 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 schedule of expenditures of federal awards 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 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. We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of schedule of expenditures of federal awards disclosures prepared by the auditors and apply analytic procedures to the draft schedule of expenditure of federal awards among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2023-003, and is considered to be a significant deficiency for the year ended August 31, 2023.

Superior Public Schools 2023-2024 Return to School Protocol

Superior Public Schools is committed to providing the best learning experience for our students. Our priority is to keep students safe and healthy when they are in our buildings. In an effort to balance both the safety and health of students and to continue to provide the best education possible to them, the following plan has been developed. The designation of the zones is determined by the designation of the zone within the South Heartland Health Department and by analyzing what is happening within our district boundaries. We will make a determination of the zone we are in by analyzing those two factors. Our zone may not always match the zone designated by the South Heartland Health District. If you have any questions do not hesitate to contact your school or me.

John Whetzal, Superintendent

Operational Zones

Tiered Responses			
The following factors will be considered for movement from one tier to the next			
Green--DHM Phase IV--Low Risk	Yellow--DHM Phase III--Moderate Risk	Orange--DHM Phase II--Elevated Risk	Red--DHM Phase I--Pandemic
No Cases in school. Low number in community. No community spread A vaccine is available	Few cases in the community Low/No community Spread	Active cases in community Community Spread Several cases in the school	High Community Spread Many cases in the school

Building Procedures			
Green--DHM Phase IV --Low Risk	Yellow--DHM Phase III --Moderate Risk	Orange--DHM Phase II--Elevated Risk	Red--DHM Phase I --Pandemic
School/Academic Plan <ul style="list-style-type: none"> School conducted as normal Buildings open 	<ul style="list-style-type: none"> Increased social distancing Buildings open Classrooms/instructional space redesigned Masks are optional Isolation room for students with symptoms 	<ul style="list-style-type: none"> Limited student contact Buildings open Classrooms/instructional space redesigned Masks may be required for up close, direct instruction and for spread-out, independent work Isolation room for students with symptoms 	<ul style="list-style-type: none"> School buildings closed Remote learning for PK-12 students
Student Temperature Checks	Parents perform daily monitoring of symptoms <ul style="list-style-type: none"> 100.4 threshold (home 24 hours fever free w/o medication) When health concerns are present at school, temperature will be re-checked to verify and send home.	Parents perform daily monitoring of symptoms. <ul style="list-style-type: none"> 100.4 threshold (home 48 hours fever free w/o medication) and consultation with a school nurse. When health concerns are present at school, temperature will be re-checked to verify and send home.	Temperature checks will be conducted at school twice per day. <ul style="list-style-type: none"> 100.4 threshold (home 72 hours fever free w/o medication) and consultation with a school nurse.

			<ul style="list-style-type: none"> An earlier return may be possible with a doctor's return to school note. Students who have been out for a temperature will be checked upon arrival and again during the school day. <p>Students leaving for school sponsored activities, if still available, will have their temperatures taken prior to departure.</p> <p>When health concerns are present at school, temperature will be re-checked to verify and send home.</p>	
Staff Temperature Checks	<p>Staff Temperature Check:</p> <ul style="list-style-type: none"> Staff will take their own temp every morning. 	<p>Staff Temperature Check:</p> <ul style="list-style-type: none"> Staff will take their own temp every morning. If temp is at 100.4 or above, it is reported to the school nurse for documentation purposes. Staff is held to the same guidelines as students in regard to fevers. 	<p>Staff Temperature Check:</p> <ul style="list-style-type: none"> Staff will take their own temp every morning and again at lunch. If temp is at 100.4 or above, it is reported to the school nurse for documentation purposes. Staff is held to the same guidelines as students in regard to fevers. 	
Custodial	<ul style="list-style-type: none"> Daily routine cleaning procedures of student attendance centers Routine infectious disease protocol <ul style="list-style-type: none"> Staff will comply with State and/or local health department requirements Staff will follow manufacturer's instructions regarding the use and maintenance of equipment & use & storage of chemicals for cleaning & sanitizing. Spray bottles with disinfectant provided 	<ul style="list-style-type: none"> Continue Level I procedures <u>plus</u> heightened disinfection of touch points or areas. Custodians will provide heightened disinfection of touch points or areas of specific concern in student attendance centers identified by the Custodial Staff Custodial Staff will determine routine cleaning schedules at each building and will require modification to meet heightened disinfection needs. Hand sanitizer stations 	<ul style="list-style-type: none"> Continue Level I and II services <u>plus</u> increase disinfection procedures. Increased frequency and increased number of surfaces within classrooms to be disinfected to include daily midday disinfection of desktops and touch points or areas of specific concern identified by the custodial staff. Principals will communicate to custodians of affected student attendance centers the specific area(s), surfaces(s), schedule, procedure and product to be used for heightened disinfection. Securing affected buildings 	<ul style="list-style-type: none"> Securing affected buildings Building access prohibited by all user groups. Head Custodian(s) to designate staff to shut down and secure affected building(s). Cleaning of buildings <ul style="list-style-type: none"> Affected building(s) will be cleaned as directed by the Health Department prior to student return. Head Custodian(s) will determine staffing assignments and/or procedure modifications required.
Lunch and Breakfast	Breakfast and lunch served in the cafeteria.	Breakfast and Lunch Served in Cafeteria	<ul style="list-style-type: none"> Elementary Breakfast served in the classroom. MS/HS Breakfast in the cafeteria with physical distancing. Extra sanitation procedures will be used. Some food items may be limited. Parents will not be allowed to eat lunch with students. No self-serve salad bar. Designated grade level areas. 	Meals will be provided for students through delivery.

Recess	Schools will continue to have recess as scheduled with handwashing or hand sanitizer upon entry.	<ul style="list-style-type: none"> Schools will have handwashing and/or hand sanitization upon entry. 	<ul style="list-style-type: none"> Schools may implement zones for recess for assigned students to support physical distancing. Schedules may be modified to ensure max of 1 grade in designated areas at one time. Cleaning will be completed daily. 	
PK-5 Field Trips	Regular field trip opportunities can be scheduled.	Regular field trip opportunities can be scheduled.	No field trips will be available.	
Specials	Students transition to music, art, PE, and media.	Students transition to music, art, PE, and media.	Specials' teachers may transition to classrooms.	
Handwashing	<ul style="list-style-type: none"> PK-5 after transitions in and out of the classroom. 6-12--Announcements supporting hand washing. Hand sanitizer in each classroom. 	<ul style="list-style-type: none"> PK-5 after transitions in and out of the classroom 6-12 Announcements supporting hand washing. Hand sanitizer in each classroom. 	Same as yellow zone.	
Hallways	<ul style="list-style-type: none"> PK-5 students transition normally with staff support. 6-12--Regular transitions with encouraged social distancing. 	<ul style="list-style-type: none"> PK-5 students transition normally with staff support. 6-12--Regular transitions with encouraged social distancing.. 	<ul style="list-style-type: none"> PK-5 students transition and all specials' teachers come to classrooms. PK-12 students may be in isolated classrooms with only limited and scheduled hallway access. 	
Lockers	<ul style="list-style-type: none"> Lockers will be used normally 	<ul style="list-style-type: none"> Lockers will be used normally 	<ul style="list-style-type: none"> Buildings may implement a restricted use of lockers. 	
Beginning of the day staff	<p>K-12</p> <ul style="list-style-type: none"> Teachers will report for duty as assigned. 	<p>K-12</p> <ul style="list-style-type: none"> Teachers will report for duty as assigned 	<p>Teachers will report based on the schedule created and direction provided by the administration.</p> <p>K-5</p> <ul style="list-style-type: none"> Teachers should be in their room and ready to receive students by 7:45 am. <p>MS/HS</p> <ul style="list-style-type: none"> Staff will supervise areas as assigned. Teachers should be in their rooms and ready to receive students by 7:45. 	
Beginning of the day students	<p>PreK Teachers will meet parents outside of the building</p> <p>K-5</p> <ul style="list-style-type: none"> Students will enter the building when doors open and go directly to their assigned areas as determined by the principal. <p>6-12</p> <ul style="list-style-type: none"> Students in the building prior to 7:45 need to be in an approved meeting/practice and be supervised by a teacher/coach/sponsor until the 7:45 bell Students who are dropped off or arrive with a ride before 7:45 should remain in the cafeteria commons and social distancing practices will be followed. 	<p>PreK Teachers will meet parents outside of the building.</p> <p>K-5</p> <ul style="list-style-type: none"> Students will enter the building when doors open and go directly to their assigned areas as determined by the principal. <p>6-12</p> <ul style="list-style-type: none"> Students in the building prior to 7:45 need to be in an approved meeting/practice and be supervised by a teacher/coach/sponsor until the 7:45 bell Students who are dropped off or arrive with a ride before 7:45 should remain in the cafeteria commons and social distancing practices will be followed. 	<p>Students will report based on the schedule created and direction provided by the administration.</p> <p>PreK-5</p> <ul style="list-style-type: none"> Students will enter the building when doors open at 7:45 and go directly to their classroom. <p>6-12</p> <ul style="list-style-type: none"> Students in the building prior to 7:45 need to be in an approved meeting/practice and be supervised by a teacher/coach/sponsor until the 7:45 bell Students who are dropped off or arrive with a ride before 7:45 at should remain in the cafeteria commons and social distancing practices will be followed. When the first bell rings, all students will 	

			be released from their practice/meeting/cafeteria and will report to their classroom for temperature checks.	
End of the day	<ul style="list-style-type: none"> Regular dismissal. All students will be required to leave the building at the end of the day unless in an approved activity or working with a teacher. 	<ul style="list-style-type: none"> Buildings may stagger or vary dismissal to a max of 10 minute difference from ending time. (Example: One class at a time.) 	<ul style="list-style-type: none"> Buildings may stagger dismissal to a max of 10 minute difference from ending time. This will be based upon the needs of the alternate schedule being used. (Example: One bus at a time.) 	
Building Access	<ul style="list-style-type: none"> Events will not require a mask, but masks are encouraged if needed with appropriate social distancing utilized when possible. Non school sponsored events are at the discretion of the event sponsors. Parents/Guardians may eat lunch with their child when scheduled with the principal. 	<ul style="list-style-type: none"> Events will not require a mask, but masks are encouraged if needed with appropriate social distancing utilized when possible. Non school sponsored events are at the discretion of the event sponsors. Parents/Guardians may eat lunch with their child when scheduled with the principal 	<ul style="list-style-type: none"> Outside visitors or user groups may not allowed on campus. 	No campus access available beyond required personnel.
Facemasks	Face masks and shields will be provided as requested for everyone but not required for anyone.	Face masks and shields will be provided as requested for everyone but not required for anyone.	<ul style="list-style-type: none"> Face Masks and/or shields provided for all staff and students, as requested. K-12 Student mask use is per State Directive Health Measures. Documented ADA/medical/religious reasons can exempt masks. 	
Restrooms	Regularly scheduled	Regularly Scheduled	Restroom use may be prohibited during passing periods.	
Water Fountains	<ul style="list-style-type: none"> Regularly scheduled water breaks. Students are encouraged to bring individual water bottles. 	<ul style="list-style-type: none"> Regularly scheduled water breaks. Students are encouraged to bring individual water bottles. 	<p>The Water Fountain may be closed and students are encouraged to bring individual water bottles.</p> <ul style="list-style-type: none"> Elementary students will use the water fountains and sinks in the classroom to fill their water bottles. 	
Classroom Seating/Materials Usage/Sanitization	<ul style="list-style-type: none"> Regular classroom/teacher preferred arrangement. Social distancing will be utilized when possible. Regular classroom supply usage. <ul style="list-style-type: none"> Encourage individual student supplies. Regular classroom cleaning. 	<ul style="list-style-type: none"> Regular classroom/teacher preferred arrangement. Social distancing will be utilized when possible. Regular classroom supply usage. <ul style="list-style-type: none"> Encourage individual student supplies. Regular classroom cleaning. 	<p>The following Guidelines May be implemented</p> <ul style="list-style-type: none"> Redesigned classrooms/instructional spaces allowing for social distancing Students will be limited to specific classrooms. Locations in the building as determined and outlined in the alternate schedule. Increased sanitization measures Some materials will not be allowed. Only necessary items. Center will not be utilized 	
Transportation	<ul style="list-style-type: none"> Regular transportation schedule and practices. 	<ul style="list-style-type: none"> Regular transportation schedule and practices. 	<ul style="list-style-type: none"> Face Masks and/or shields provided for 	

<p>**We ask parents to take the temperature of their bus riding students prior to boarding. If the child's temperature is at or above 100.4, they will not be allowed on the bus.</p>	<ul style="list-style-type: none"> Seating charts for all riders may be established. 	<ul style="list-style-type: none"> Seating charts for all riders may be established 	<p>all staff and students, as requested.</p> <ul style="list-style-type: none"> K-12 Student mask use is per State Directive Health Measures. Documented ADA/medical/religious reasons can exempt masks. 	
<p>Technology</p>	<ul style="list-style-type: none"> 1-to-1 devices provided to all 6-12 students. 1-to-1 devices K-5 stay at the building. 	<ul style="list-style-type: none"> 1-to-1 devices provided to all 6-12 students. 1-to-1 devices K-5 stay at the building. 	<ul style="list-style-type: none"> 1-to-1 devices may be sent home K-12. Devices will be cleaned according to tech department guidance. 	<p>1 to 1 Devices are used to complete online/remote learning.</p>
<p>K-12 Activities (school sponsored)</p>	<ul style="list-style-type: none"> Activities and Athletics will be conducted in accordance with NSAA guidelines. After School activities will continue as normal. 	<ul style="list-style-type: none"> Activities and Athletics will be conducted in accordance with NSAA guidelines. After school activities will continue as allowed with administrator/Athletic Director approval. 	<ul style="list-style-type: none"> Activities and Athletics will be conducted in accordance with NSAA guidelines. Students participating in Extended Learning opportunities may be asked to participate in alternate activities or not report to their mentorships. No non-school sponsored group activities or competitions allowed. 	<p>Activities and Athletics will be conducted in accordance with NSAA guidelines.</p>
<p>Student Attendance</p>	<ul style="list-style-type: none"> All students in grades PK-12 will attend school in person. COVID Distance Learning Accommodations will be made for students in PK-12 who are unable to attend in person to utilize asynchronous online learning through remote learning tools. Synchronous means that students log on to receive instruction with their class at certain set times during the school day. Students will only have this option with a medical excuse provided by a doctor with a specified period of time notated. 	<ul style="list-style-type: none"> All students in grades PK-12 will attend school in person. COVID Distance Learning Accommodations will be made for students in PK-12 who are unable to attend in person to utilize asynchronous online learning through remote learning tools. Synchronous means that students log on to receive instruction with their class at certain set times during the school day. Students will only have this option with a medical excuse provided by a doctor with a specified period of time notated. 	<p>All students in grades PK-12 will attend school in person. COVID Distance Learning Accommodations will be made for students in PK-12 who are unable to attend in person to utilize asynchronous online learning through remote learning tools. Synchronous means that students log on to receive instruction with their class at certain set times during the school day. Students will only have this option with a medical excuse provided by a doctor with a specified period of time notated.</p>	
<p>Staff Attendance</p>	<ul style="list-style-type: none"> All staff will report as normal. Any questions or concerns relative to work expectations should be directed to the Superintendent 	<ul style="list-style-type: none"> All staff will report as directed. Any questions or concerns relative to work expectations should be directed to the Superintendent. 	<ul style="list-style-type: none"> All staff will report as directed. Any questions or concerns relative to work expectations should be directed to the Superintendent. 	

<p align="center">Potential Tiered Responses/Consultation with Health Department</p>	
<p>1 or more confirmed case(s)* in the building of a student or staff member.</p>	<ul style="list-style-type: none"> A more restrictive environment may be implemented up to potential extended (6 days or more) building closure.

	<ul style="list-style-type: none"> ● The District will communicate the situation with building stakeholders. ● In the event of repeated confirmed cases, district officials will confer with the health department for a closure plan of that building. ● Building will execute an immediate remote learning plan and schedule (if the building is closed). ● Reopening communications will be provided to stakeholders from the district. 	
1 confirmed case* of immediate household members of a staff member.	<ul style="list-style-type: none"> ● Staff are considered essential employees and will comply with health department regulations. ● If staff shows no symptoms and is not running a fever they may continue to work while wearing a mask and maintaining social distancing. 	
Confirmed exposure* of staff or travel to an impacted state/country/location.	<ul style="list-style-type: none"> ● Staff are considered essential employees and will comply with health department regulations. ● If staff shows not symptoms and is not running a fever they may continue to work while wearing a mask and maintaining social distancing. 	
Visitor who has entered our building and is a confirmed case.	<p>The District will communicate the situation with building stakeholders.</p> <ul style="list-style-type: none"> ● District officials will confer with the health department for a closure plan (if needed) of that building. ● Sanitization plan will be executed by the district facilities team. ● Building will execute an immediate remote learning plan and schedule (if the building is closed). ● Reopening communications will be provided to stakeholders from the district. 	
<p><i>*A case is considered "confirmed" when the individual has had a positive test conducted by a medical professional.</i></p> <p><i>*A confirmed exposure will be based on the continued tracing of the medical community.</i></p>		
Short Term Closure	School building closed for up to 2-5 school days	<ul style="list-style-type: none"> ● Remote learning will be used by teachers
Extended Building Closure	School building closed for 6 school days or more	<ul style="list-style-type: none"> ● Remote learning will be used by teachers

John Whetzal
Superior Public Schools
PO Box 288
Superior, NE 68978-0288

November 21, 2023
Project No: 384-001-21
Invoice No: 12

Project 384-001-21 Superior PS Superior Public Entry Addition

This fee is calculated as 7% of the estimated construction cost of \$1,611,440.00.

For professional services rendered for the period September 30, 2023 to October 27, 2023 for the referenced project.

Fee Earned:

Billing Phase	Contract Amount	Percent Complete	Previous Fee Billing	Current Fee Billing
Design Phase	22,560.16	100.00	22,560.16	0.00
Construction Documents	56,400.40	100.00	56,400.40	0.00
Construction	33,840.24	84.2193	23,500.00	5,000.00
Total Fee	112,800.80		102,460.56	5,000.00
	Total Fee			5,000.00

Reimbursable Expenses

Travel			386.74	
	Total Reimbursable Expenses		386.74	386.74

Billing Limits

	Current	Prior	To-Date
Fees	5,000.00	102,460.56	107,460.56
Limit			112,800.80
Remaining			5,340.24
Expenses	386.74	3,187.49	3,574.23
Limit			3,574.23

Total this Invoice \$5,386.74

Melanie D. Stover

Melanie D. Stover
Business Manager

TAR TAR

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

Application and Certificate for Payment

TO OWNER: Nuckolls County School District 65-011 Superior Public Schools 601 West 8th Street Superior, NE 68978	PROJECT: Superior Public Schools Front Entrance Addition & Renovation	APPLICATION NO: PR # 7 PERIOD TO: September 30, 2023	Distribution to: OWNER: <input checked="" type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
FROM CONTRACTOR: Farris Construction Co., Inc. Farris Construction Co., Inc. PO Box 2046 137 East E Street Hastings, NE 68901	VIA ARCHITECT: Clark & Enersen 1010 Lincoln Mall, Suite 200 Lincoln, NE 68508	CONTRACT FOR: General Construction CONTRACT DATE: December 16, 2022 PROJECT NOS: / /	

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. AIA Document G703[®], Continuation Sheet, is attached.

1. ORIGINAL CONTRACT SUM	\$1,611,440.00
2. NET CHANGE BY CHANGE ORDERS	\$43,007.84
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$1,654,447.84
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$1,628,389.16
5. RETAINAGE:	
a. 5.00 % of Completed Work (Column D + E on G703)	\$81,419.46
b. 5.00 % of Stored Material (Column F on G703)	\$0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$81,419.46
6. TOTAL EARNED LESS RETAINAGE	\$1,546,969.70
(Line 4 Less Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$1,507,405.05
(Line 6 from prior Certificate)	
8. CURRENT PAYMENT DUE	\$39,564.65
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$107,478.14

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

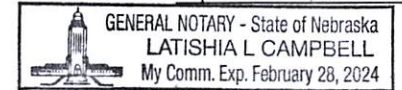
CONTRACTOR:

By: James P Farris
 State of: NE

Date: September 30, 2023

County of: ADAMS

Subscribed and sworn to before
 me this 30 day of September 2023



Notary Public: LATISHIA L CAMPBELL
 My Commission expires: February 28, 2024

Latishia L Campbell

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$39,564.65
 (Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$46,390.16	\$3,382.32
Total approved this Month	\$0.00	\$0.00
TOTALS	\$46,390.16	\$3,382.32
NET CHANGES by Change Order		\$43,007.84

Gordon Ruzicka, Clark & Enersen

ARCHITECT:

By: *Gordon Ruzicka*

Date: 10/6/2023

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

Continuation Sheet

AIA Document G702®, Application and Certification for Payment, or G732™, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO:

APPLICATION DATE:

PERIOD TO:

ARCHITECT'S PROJECT NO:

PR # 7

September 30, 2023

September 30, 2023

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D + E + F)		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD			% (G÷C)		
	General Requirements	76,379.00	74,000.00	1,000.00	0.00	75,000.00	98.19%	1,379.00	3,750.00
	Demolition	34,033.00	34,033.00	0.00	0.00	34,033.00	100.00%	0.00	1,701.65
	Sitework	16,291.00	16,291.00	0.00	0.00	16,291.00	100.00%	0.00	814.55
	Reinforcing	3,080.00	3,080.00	0.00	0.00	3,080.00	100.00%	0.00	154.00
	Cast-In-Place Concrete	66,011.00	66,011.00	0.00	0.00	66,011.00	100.00%	0.00	3,300.55
	Metals	35,210.00	35,210.00	0.00	0.00	35,210.00	100.00%	0.00	1,760.50
	Metal Studs & Drywall	183,304.00	183,304.00	0.00	0.00	183,304.00	100.00%	0.00	9,165.20
	Rough Carpentry	4,539.00	4,539.00	0.00	0.00	4,539.00	100.00%	0.00	226.95
	Aluminum, Storefronts/Glass/Glazing	131,065.00	112,950.00	0.00	0.00	112,950.00	86.18%	18,115.00	5,647.50
	Exterior Rainscreen MCM Panels	58,875.00	58,875.00	0.00	0.00	58,875.00	100.00%	0.00	2,943.75
	HM Doors & Frames	86,291.00	86,291.00	0.00	0.00	86,291.00	100.00%	0.00	4,314.55
	Painting	31,683.00	31,683.00	0.00	0.00	31,683.00	100.00%	0.00	1,584.15
	Acoustical Ceilings	25,399.00	25,399.00	0.00	0.00	25,399.00	100.00%	0.00	1,269.95
	Architectural Cabinets	31,913.00	26,500.00	5,413.00	0.00	31,913.00	100.00%	0.00	1,595.65
	Resilient Flooring/Tile/Carpet	74,808.00	72,000.00	2,808.00	0.00	74,808.00	100.00%	0.00	3,740.40
	Rolling Counter Door	7,233.00	400.00	6,833.00	0.00	7,233.00	100.00%	0.00	361.65
	Specialties	31,556.00	31,556.00	0.00	0.00	31,556.00	100.00%	0.00	1,577.80
	Window Coverings	6,560.00	0.00	6,560.00	0.00	6,560.00	100.00%	0.00	328.00
	Signage	9,947.00	0.00	0.00	0.00	0.00	0.00%	9,947.00	0.00
	Fire Suppression	42,250.00	42,250.00	0.00	0.00	42,250.00	100.00%	0.00	2,112.50
	Plumbing	135,848.00	130,200.00	5,648.00	0.00	135,848.00	100.00%	0.00	6,792.40
	HVAC	291,385.00	278,000.00	13,385.00	0.00	291,385.00	100.00%	0.00	14,569.25
	Eectrical	215,280.00	215,280.00	0.00	0.00	215,280.00	100.00%	0.00	10,764.00

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G÷C)		
	Contingency Allowance	12,500.00	12,500.00	0.00	0.00	12,500.00	100.00%	0.00	625.00
	PR #01 Telecom Deduct	-3,000.00	0.00	0.00	0.00	0.00	0.00%	-3,000.00	0.00
	PR #02 Garbage Disposal Deduct	-382.32	0.00	0.00	0.00	0.00	0.00%	-382.32	0.00
	CO #3 Additional Dirtwork	27,146.00	27,146.00	0.00	0.00	27,146.00	100.00%	0.00	1,357.30
	CO #4 Move wall Tech 119	1,323.00	1,323.00	0.00	0.00	1,323.00	100.00%	0.00	66.15
	CO #5 Gypsum Underlayment	9,572.00	9,572.00	0.00	0.00	9,572.00	100.00%	0.00	478.60
	CO #7 Corr 122 Finishes	7,749.16	7,749.16	0.00	0.00	7,749.16	100.00%	0.00	387.45
	CO #8 Door Frame #12 GA	600.00	600.00	0.00	0.00	600.00	100.00%	0.00	30.00
	GRAND TOTAL	\$1,654,447.84	\$1,586,742.16	\$41,647.00	\$0.00	\$1,628,389.16	98.42%	\$26,058.68	\$81,419.45

Application and Certificate for Payment

TO OWNER: Nuckolls County School District 65-011 Superior Public Schools 601 West 8th Street Superior, NE 68978	PROJECT: Superior Public Schools Front Entrance Addition & Renovation	APPLICATION NO: PR # 8 PERIOD TO: October 31, 2023	Distribution to: OWNER: <input checked="" type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
FROM CONTRACTOR: Farris Construction Co., Inc. Farris Construction Co., Inc. PO Box 2046 137 East E Street Hastings, NE 68901	VIA ARCHITECT: Clark & Enersen 1010 Lincoln Mall, Suite 200 Lincoln, NE 68508	CONTRACT FOR: General Construction CONTRACT DATE: December 16, 2022 PROJECT NOS: / /	

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. AIA Document G703®, Continuation Sheet, is attached.

1. ORIGINAL CONTRACT SUM	\$1,611,440.00
2. NET CHANGE BY CHANGE ORDERS	\$43,007.84
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$1,654,447.84
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$1,647,330.16
5. RETAINAGE:	
a. <u>5.00</u> % of Completed Work (Column D + E on G703)	\$82,366.51
b. <u>5.00</u> % of Stored Material (Column F on G703)	\$0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$82,366.51
6. TOTAL EARNED LESS RETAINAGE	\$1,564,963.65
(Line 4 Less Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$1,546,969.70
(Line 6 from prior Certificate)	
8. CURRENT PAYMENT DUE	\$17,993.95
9. BALANCE TO FINISH, INCLUDING RETAINAGE	\$89,484.19
(Line 3 less Line 6)	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR:
 By: James D Farris
 State of: NE

Date: October 31, 2023



County of: ADAMS
 Subscribed and sworn to before
 me this 31st day of October 2023

Notary Public: LATISHIA L CAMPBELL Latishia L Campbell
 My Commission expires: February 28, 2024

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$17,993.95
 (Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$46,390.16	\$3,382.32
Total approved this Month	\$0.00	\$0.00
TOTALS	\$46,390.16	\$3,382.32
NET CHANGES by Change Order		\$43,007.84

ARCHITECT: Gordon Ruzicka, Clark & Enersen

By: *Gordon Ruzicka*

Date: 11/10/2023

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.



AIA Document G703[®] – 1992

Continuation Sheet

AIA Document G702®, Application and Certification for Payment, or G732™, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.
Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO:
APPLICATION DATE:
PERIOD TO:
ARCHITECT'S PROJECT NO:

PR # 8
September 30, 2023
September 30, 2023

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D + E + F)		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		% (G÷C)			
	General Requirements	76,379.00	74,000.00	1,379.00	0.00	75,379.00	98.69%	1,000.00	3,768.95
	Demolition	34,033.00	34,033.00	0.00	0.00	34,033.00	100.00%	0.00	1,701.65
	Sitework	16,291.00	16,291.00	0.00	0.00	16,291.00	100.00%	0.00	814.55
	Reinforcing	3,080.00	3,080.00	0.00	0.00	3,080.00	100.00%	0.00	154.00
	Cast-In-Place Concrete	66,011.00	66,011.00	0.00	0.00	66,011.00	100.00%	0.00	3,300.55
	Metals	35,210.00	35,210.00	0.00	0.00	35,210.00	100.00%	0.00	1,760.50
	Metal Studs & Drywall	183,304.00	183,304.00	0.00	0.00	183,304.00	100.00%	0.00	9,165.20
	Rough Carpentry	4,539.00	4,539.00	0.00	0.00	4,539.00	100.00%	0.00	226.95
	Aluminum, Storefronts/Glass/Glazing	131,065.00	112,950.00	12,000.00	0.00	124,950.00	95.33%	6,115.00	6,247.50
	Exterior Rainscreen MCM Panels	58,875.00	58,875.00	0.00	0.00	58,875.00	100.00%	0.00	2,943.75
	HM Doors & Frames	86,291.00	86,291.00	0.00	0.00	86,291.00	100.00%	0.00	4,314.55
	Painting	31,683.00	31,683.00	0.00	0.00	31,683.00	100.00%	0.00	1,584.15
	Acoustical Ceilings	25,399.00	25,399.00	0.00	0.00	25,399.00	100.00%	0.00	1,269.95
	Architectural Cabinets	31,913.00	31,913.00	0.00	0.00	31,913.00	100.00%	0.00	1,595.65
	Resilient Flooring/Tile/Carpet	74,808.00	74,808.00	0.00	0.00	74,808.00	100.00%	0.00	3,740.40
	Rolling Counter Door	7,233.00	7,233.00	0.00	0.00	7,233.00	100.00%	0.00	361.65
	Specialties	31,556.00	31,556.00	0.00	0.00	31,556.00	100.00%	0.00	1,577.80
	Window Coverings	6,560.00	6,560.00	0.00	0.00	6,560.00	100.00%	0.00	328.00
	Signage	9,947.00	0.00	9,947.00	0.00	9,947.00	100.00%	0.00	497.35
	Fire Suppression	42,250.00	42,250.00	0.00	0.00	42,250.00	100.00%	0.00	2,112.50
	Plumbing	135,848.00	130,200.00	5,648.00	0.00	135,848.00	100.00%	0.00	6,792.40
	HVAC	291,385.00	278,000.00	10,000.00	0.00	288,000.00	98.84%	3,385.00	14,400.00
	Electrical	215,280.00	215,280.00	0.00	0.00	215,280.00	100.00%	0.00	10,764.00

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User Notes:

(3B9ADA9E)

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G÷C)		
	Contingency Allowance	12,500.00	12,500.00	0.00	0.00	12,500.00	100.00%	0.00	625.00
	PR #01 Telecom Deduct	-3,000.00	0.00	0.00	0.00	0.00	0.00%	-3,000.00	0.00
	PR #02 Garbage Disposal Deduct	-382.32	0.00	0.00	0.00	0.00	0.00%	-382.32	0.00
	CO #3 Additional Dirtwork	27,146.00	27,146.00	0.00	0.00	27,146.00	100.00%	0.00	1,357.30
	CO #4 Move wall Tech 119	1,323.00	1,323.00	0.00	0.00	1,323.00	100.00%	0.00	66.15
	CO #5 Gypsum Underlayment	9,572.00	9,572.00	0.00	0.00	9,572.00	100.00%	0.00	478.60
	CO #7 Corr 122 Finishes	7,749.16	7,749.16	0.00	0.00	7,749.16	100.00%	0.00	387.45
	CO #8 Door Frame #12 GA	600.00	600.00	0.00	0.00	600.00	100.00%	0.00	30.00
	GRAND TOTAL	\$1,654,447.84	\$1,608,356.16	\$38,974.00	\$0.00	\$1,647,330.16	99.57%	\$7,117.68	\$82,366.50

Application and Certificate for Payment

TO OWNER: Nuckolls County School District 65-011 Superior Public Schools 601 West 8th Street Superior, NE 68978	PROJECT: Superior Public Schools Front Entrance Addition & Renovation	APPLICATION NO: PR # 9 PERIOD TO: November 30, 2023	Distribution to: OWNER: <input checked="" type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
FROM CONTRACTOR: Farris Construction Co., Inc. Farris Construction Co., Inc. PO Box 2046 137 East E Street Hastings, NE 68901	VIA ARCHITECT: Clark & Enersen 1010 Lincoln Mall, Suite 200 Lincoln, NE 68508	CONTRACT FOR: General Construction CONTRACT DATE: December 16, 2022 PROJECT NOS: / /	

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. AIA Document G703®, Continuation Sheet, is attached.

1. ORIGINAL CONTRACT SUM	\$1,611,440.00
2. NET CHANGE BY CHANGE ORDERS	\$43,007.84
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$1,654,447.84
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$1,654,447.84
5. RETAINAGE:	
a. 100.00 % of Completed Work (Column D + E on G703)	\$17,056.35
b. 5.00 % of Stored Material (Column F on G703)	\$0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$17,056.35
6. TOTAL EARNED LESS RETAINAGE	\$1,637,391.49
(Line 4 Less Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$1,564,963.65
(Line 6 from prior Certificate)	
8. CURRENT PAYMENT DUE	\$72,427.84
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$17,056.35

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

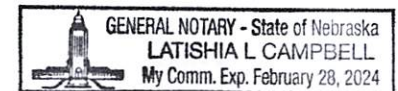
CONTRACTOR:

By: James P Farris
 State of: NE

Date: November 30, 2023

County of: ADAMS

Subscribed and sworn to before
 me this 30th day of November



Notary Public: LATISHIA L CAMPBELL
 My Commission expires: February 28, 2024

Latishia L Campbell

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$72,427.84
 (Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$46,390.16	\$3,382.32
Total approved this Month	\$0.00	\$0.00
TOTALS	\$46,390.16	\$3,382.32
NET CHANGES by Change Order		\$43,007.84

ARCHITECT: Gordon Ruzicka, Clark & Enersen

By: *Gordon Ruzicka*

Date: 12/4/2023

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.



AIA Document G703® – 1992

Continuation Sheet

AIA Document G702®, Application and Certification for Payment, or G732™, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO:

APPLICATION DATE:

PERIOD TO:

ARCHITECT'S PROJECT NO:

PR # 9

November 30, 2023

November 30, 2023

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)		BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		% (G÷C)			
	General Requirements	76,379.00	75,379.00	1,000.00	0.00	76,379.00	100.00%	0.00	3,818.95
	Demolition	34,033.00	34,033.00	0.00	0.00	34,033.00	100.00%	0.00	0.00
	Sitework	16,291.00	16,291.00	0.00	0.00	16,291.00	100.00%	0.00	0.00
	Reinforcing	3,080.00	3,080.00	0.00	0.00	3,080.00	100.00%	0.00	0.00
	Cast-In-Place Concrete	66,011.00	66,011.00	0.00	0.00	66,011.00	100.00%	0.00	0.00
	Metals	35,210.00	35,210.00	0.00	0.00	35,210.00	100.00%	0.00	0.00
	Metal Studs & Drywall	183,304.00	183,304.00	0.00	0.00	183,304.00	100.00%	0.00	0.00
	Rough Carpentry	4,539.00	4,539.00	0.00	0.00	4,539.00	100.00%	0.00	0.00
	Aluminum, Storefronts/Glass/Glazing	131,065.00	124,950.00	6,115.00	0.00	131,065.00	100.00%	0.00	6,553.25
	Exterior Rainscreen MCM Panels	58,875.00	58,875.00	0.00	0.00	58,875.00	100.00%	0.00	2,943.75
	HM Doors & Frames	86,291.00	86,291.00	0.00	0.00	86,291.00	100.00%	0.00	0.00
	Painting	31,683.00	31,683.00	0.00	0.00	31,683.00	100.00%	0.00	0.00
	Acoustical Ceilings	25,399.00	25,399.00	0.00	0.00	25,399.00	100.00%	0.00	0.00
	Architectural Cabinets	31,913.00	31,913.00	0.00	0.00	31,913.00	100.00%	0.00	0.00
	Resilient Flooring/Tile/Carpet	74,808.00	74,808.00	0.00	0.00	74,808.00	100.00%	0.00	3,740.40
	Rolling Counter Door	7,233.00	7,233.00	0.00	0.00	7,233.00	100.00%	0.00	0.00
	Specialties	31,556.00	31,556.00	0.00	0.00	31,556.00	100.00%	0.00	0.00
	Window Coverings	6,560.00	6,560.00	0.00	0.00	6,560.00	100.00%	0.00	0.00
	Signage	9,947.00	9,947.00	0.00	0.00	9,947.00	100.00%	0.00	0.00
	Fire Suppression	42,250.00	42,250.00	0.00	0.00	42,250.00	100.00%	0.00	0.00
	Plumbing	135,848.00	135,848.00	0.00	0.00	135,848.00	100.00%	0.00	0.00
	HVAC	291,385.00	288,000.00	3,385.00	0.00	291,385.00	100.00%	0.00	0.00
	Electrical	215,280.00	215,280.00	0.00	0.00	215,280.00	100.00%	0.00	0.00

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User Notes:

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A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G÷C)		
	Contingency Allowance	12,500.00	12,500.00	0.00	0.00	12,500.00	100.00%	0.00	0.00
	PR #01 Telecom Deduct	-3,000.00	0.00	-3,000.00	0.00	-3,000.00	100.00%	0.00	0.00
	PR #02 Garbage Disposal Deduct	-382.32	0.00	-382.32	0.00	-382.32	100.00%	0.00	0.00
	CO #3 Additional Dirtwork	27,146.00	27,146.00	0.00	0.00	27,146.00	100.00%	0.00	0.00
	CO #4 Move wall Tech 119	1,323.00	1,323.00	0.00	0.00	1,323.00	100.00%	0.00	0.00
	CO #5 Gypsum Underlayment	9,572.00	9,572.00	0.00	0.00	9,572.00	100.00%	0.00	0.00
	CO #7 Corr 122 Finishes	7,749.16	7,749.16	0.00	0.00	7,749.16	100.00%	0.00	0.00
	CO #8 Door Frame #12 GA	600.00	600.00	0.00	0.00	600.00	100.00%	0.00	0.00
	GRAND TOTAL	\$1,654,447.84	\$1,647,330.16	\$7,117.68	\$0.00	\$1,654,447.84	100.00%	\$0.00	\$17,056.35

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

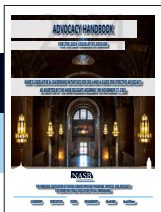
To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'. If you do not have an email and password to log in or have forgotten it, please contact NASB at 800-422-4572 for assistance. All Dates & Locations Tentative & Subject to Change

Events & Networking - <https://members.nasbonline.org/events>



Your Monthly Board Agenda Update Video Links from NASB

<https://members.nasbonline.org/news-resources/video-library>



14th Annual Nebraska Child Health & Education Summit - December 13 - Omaha
Coming Soon ... Your 2024 NASB Advocacy Handbook for the Legislative Session



The 2024 Legislative Session will begin Wednesday, January 3

School Board Member Week in Nebraska - January 21-28

Legislative Issues Conference - January 21-22 - Lincoln

Board Presidents Retreat - January 28-29 - Norfolk

REG NOW!



Board Presidents Retreat - February 4-5 - Kearney

Continued on Page 2



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Vision

Engagement

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Budget & Finance Workshop - March 5 - Lincoln

Budget & Finance Workshop - March 19 - North Platte

Budget & Finance Workshop - March 20 - Gering

NAEP State Convention - March 27-28 - Kearney

YOUR 2023 PLATINUM AFFILIATES

ALICAP

AMERICAN FIDELITY
a different opinion

BCDM
architects

Boyd Jones

BVH
ARCHITECTURE

**CLARK &
ENERSEN**

CMBA
ARCHITECTS

COMMUNITY
BUILDING SOLUTIONS

CROUCH
RECREATION

D|A DAVIDSON

filament
ESSENTIAL SERVICES

GLOBAL
ROOFING COMPANY

HAMILTON

HAUSMANN
construction

NEBRASKA
LIQUID
ASSET FUND

PIPER | SANDLER

prm
PUBLIC RISK
MANAGEMENT
INCORPORATED

RENAISSANCE
R

Sampson
Construction

SPARQ DATA
SOLUTIONS

WILKINS
ARCHITECTURE | DESIGN | PLANNING

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The Nebraska Association of School Boards provides programs, services and advocacy to strengthen public education for all Nebraskans. Learn more at www.NASBonline.org

December 2023 School Board Report

Jodi Fierstein

Elementary Principal

Director of Special Services

Donuts with Grownups - Dec. 4

PK-5 students and parents enjoyed a donut during morning arrival and Morning Circle (a daily restorative practice implemented across all classrooms)

Winter Music Program - Dec. 7

Preschool joined us this year!

Followed by the Scholastic Book Fair

Ancient Civilizations in ELA

Students in 5th grade were learning about the Mayas, Aztecs, and Incs. Student Breea Blevins put together a powerpoint presentation and invited her mom, Mrs. Blevins, to share about her experiences. Also shared in 1st grade.

Solution Tree PLC Workshop - Nov. 15-16

How to Develop PLCs for Singletons and Small Schools by Hansen
(Audrey Parks went in my place)

Instructional Rounds with Phil Warrick - Nov. 29

Improving Teacher Development and Evaluation, by Marzano, Rains and Warrick
Second day of the 2-day training; observed 4 teachers in another district then collaborated with other principals to discuss feedback options for the teacher

2023 AQuEST Classifications for Superior Schools

BCBS Quarterly Report

Policy 2016: Participation in Insurance Program by Board Members

12/1/2023 – Matt Sullivan, Luke Meyers, Matt Bargaen, and Peggy Meyer are currently purchasing the Educators Health Alliance Blue Cross Blue Shield family plan