

February Regular Meeting
Monday, February 13, 2023 7:00 PM
Plattsmouth Administration Center

1. Call Meeting to Order - This regular meeting of the Plattsmouth Community Schools Board of Education is called to order on February 13, 2023 at 7:00 PM in the Plattsmouth Community Schools Administration Center Boardroom at 1912 Old Hwy. 34, Plattsmouth, NE.
2. Acknowledge Open Meetings Law posted on the wall in the boardroom.
3. Publication of Meeting - Notice of the meeting was published in the Feb. 7, 2023 The Daily Record and posted in the display case outside the administration center, at the Plattsmouth location of the U.S. Postal Service, and on the district website at www.pcsd.org.
4. Roll Call: Cunningham-Swanson, Foster, Glup, Harvey, Muller, Shuey, Siemonsma, Tesarek-Parsons, Winters
 - 4.1. Motion to approve absences
5. Public Forum: Reception of Delegates-A time limit of three minutes will be set for individual speakers on a given topic. A total time limit of thirty minutes will be set for all speakers on a given topic, with an effort to provide equal time for pros, cons, and neutral opinions. While the public forum is an opportunity for members of the public to speak during the meeting, there will not be back-and-forth discussions between members of the public and Board of Education members.
6. Celebrations of Excellence
 - 6.1. High school teacher/coach Brett Shuler will be inducted into the Nebraska Scholastic Wrestling Coaches Association Hall of Fame Class of 2023 on June 9, 2023.
 - 6.2. PHS had three (3) teams earn places in the top ten out of 328 teams competing in the Fall 2022 Nebraska Stock Market Game.

3rd Place: Peyton Aughenbaugh, Ciara Whitley, Teagan Glup
4th Place: Jonathan Allen, Elaina Field, Jase Milczski, Traceson Skalberg
8th Place: Devon Beccard, Abbie Siemonsma, Maeghan Bohnert

- 6.3. Justice Kahler plans to continue his academic and football careers at Midland University.
- 6.4. T.J. Fitzpatrick plans to continue his academic and football careers at Midland University.
- 6.5. Lainey Colbert plans to continue her academic and cheer careers at Iowa Western Community College.

7. Consent Agenda

7.1. Agenda

7.2. Minutes

7.2.1. Minutes of the January 9, 2023 meeting

7.2.2. Minutes of the Jan. 21, 2023 special meeting

7.3. Treasurer's Report

7.4. Review of the Control Budget

7.5.

Claim and transfers in the amount of:

Accounts Payable and Prepaids \$304,122.85

Line of Credit Payment \$1,117,980.99

Additional Loan Payment \$808,955.55

Nutrition Services \$37,248.76

- 7.6. The administration recommends that high school special education teacher Jamie Wood be released from her contract effective at the end of the 2022-2023 school year.
- 7.7. The administration recommends that high school mathematics teacher Rick Titus be released from his contract effective at the end of the 2022-2023 school year.
- 7.8. The administration recommends the hiring of Sara Stanton as our high school special education life skills teacher starting in 2023-2024.

7.9. The administration recommends the hiring of Randy Schroeder as our high school automotive/diesel program supervisor starting in 2023-2024.

7.10. The administration recommends the hiring of Micah Dority as our high school mathematics teacher starting in 2023-2024.

8. Administrative Reports

8.1. Superintendent's Report

8.2. High School Principal's Report

8.3. Middle School Principal's Report

8.4. Elementary Principal's Report

8.5. Early Childhood Report

8.6. Special Education Report

9. Action Items

9.1. Discuss, consider, and take all action to designate The Daily Record and the Cassgram as the district's primary newspapers of record.

9.2. Discuss, consider, and take all action to approve the first reading of Policy Series 8000 Internal Board Policies (Operations Committee)

9.3. Discuss, consider, and take all action to approve the second reading of Policy Series 4000 Personnel (Finance Committee)

9.4. Discuss, consider, and take all action to approve the final reading of Policy Series 1000 Community Relations (Operations Committee)

9.5. Discuss, consider, and take all action to approve the third reading of 5417 School Wellness Policy and 5417AR School Wellness Policy (Committee on American Civics).

9.6. Discuss, consider, and take all action to approve the final reading of 5418 Homeless Students and 5418 Homeless Students Forms (Committee on American Civics).

9.7. Discuss, consider, and take all action to acknowledge receipt of the 2021-2022 audit.

9.8. Discuss, consider, and take all action to approve the Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA) documents for 2023-2024 school

year.

9.9. Discuss, consider, and take all action to approve the Revised 2021-2022 Head Start Annual Report.

9.10. Discuss, consider, and take all action to approve a high school band and choir trip to Orlando, FL in May of 2024.

9.11. Discuss, consider, and take all action to approve an 1100C waiver for the Plattsmouth Community Foundation.

9.12. Discuss, consider, and take all action to approve a high school DECA trip to the DECA International Career Development Conference in Orlando, FL from Apr. 21-25, 2023.

9.13. Discuss, consider, and take all action to approve having students in session on Mon., Apr. 10, 2023 and a full day on Thu., May 25, 2023, due to two (2) inclement weather cancelations on Dec. 21, 2022 and Jan. 18, 2023.

9.14. Discuss, consider, and take all action to approve an Application and Certification of Payment #19 for Lund Ross Constructors in the amount of \$25,179.96 with a remaining balance of \$42,067.37 and authorize the Board President and/or Superintendent to sign the related pay app.

10. Announcements

10.1. Nebraska Association of School Boards (NASB) Budget and Finance Workshop - Wed., Feb., 15, 2023 in La Vista. 5 PM Registration, 5:30 PM Dinner followed by workshops.

10.2. Next meeting: Monday, March 13, 2023 6:30 PM Workshop 7 PM Regular Meeting

11. ADJOURNMENT. Time _____

12. *Closed Session: If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act.

13. *Sequence of Agenda: The sequence of the agenda topics is subject to change at the discretion of the board.

January Regular Meeting
Monday, January 9, 2023 7:30 PM
Plattsmouth Administration Center
1912 Old Highway 34
Plattsmouth, NE 68048

Subject to approval
at the next regularly
scheduled Board Meeting

1. Call Meeting to Order - This regular meeting of the Plattsmouth Community Schools Board of Education is called to order on January 9, 2023 at 7:30 PM in the Plattsmouth Community Schools Administration Center Boardroom at 1912 Old Hwy. 34, Plattsmouth, NE.

The meeting was called to order at 7:39 PM.

2. Acknowledge Open Meetings Law posted on the wall in the boardroom.

3. Publication of Meeting - Notice of the meeting was published in the Jan. 5, 2023 Plattsmouth Journal and posted in the display case outside the administration center, at the Plattsmouth location of the U.S. Postal Service, and on the district website at www.pcsd.org.

4. Roll Call: Cunningham-Swanson, Foster, Glup, Harvey, Muller, Siemonsma, Tesarek-Parsons, Shuey, Winters

All Board members were present.

4.1. Motion to approve absences

5. Public Forum: Reception of Delegates-A time limit of three minutes will be set for individual speakers on a given topic. A total time limit of thirty minutes will be set for all speakers on a given topic, with an effort to provide equal time for pros, cons, and neutral opinions. While the public forum is an opportunity for members of the public to speak during the meeting, there will not be back-and-forth discussions between members of the public and Board of Education members.

No one addressed the Board.

6. Special Recognition

6.1. PHS alum Andrew Rathman earned first-team 2022 Academic All-American status with the National Association of Intercollegiate Athletics (NAIA) for his academic performance and work as a special teams football player for Peru State College.

6.2. Board of Education Members: Thank you to Steve Barr for 4 years of service on our Board of Education. Thank you to Cory Wehrbein for 8 years of service on our Board of Education.

7. Board Conflict of Interest

8. Board Designations and Appointments

8.1. Appoint Jennifer Serkiz as Board Treasurer's Designee

Motion passed 9-0 with a motion by Glup and a second by Winters.

8.2. Appoint Barb Baker as the Board Secretary's Designee

Motion passed 9-0 with a motion by Glup and a second by Muller.

8.3. Appoint the Board's Liaison to the Nebraska Association of Schools Boards for Governmental Relations

Motion to appoint Ken Winters, with a motion by Harvey and a second by Muller. **Motion passed 9-0.**

8.4. Appoint the Board's Schools Taking Action for Nebraska Children's Education (STANCE) Representative

Motion to appoint Matt Glup, with a motion by Foster and a second by Muller. **Motion passed 9-0.**

8.5. Appoint the Board's Head Start Representative

Motion to appoint Nolan Siemonsma, with a motion by Foster and a second by Winters. **Motion passed 9-0.**

8.6. Appoint the Board's representative on the Plattsmouth Education Foundation's (PEF) Board of Directors

Motion to appoint Max Muller, with a motion by Foster and a second by Winters. **Motion passed 9-0.**

8.7. Appoint the law firm of Perry, Guthery, Haase, and Gessford as the District's Legal Counsel

Motion passed 9-0 with a motion by Foster and a second by Winters.

8.8. Appoint the accounting firm of Frankel Zacharia as the District's auditor

Motion passed 9-0 with a motion by Foster and a second by Muller.

8.9. Designate Superintendent Dr. Richard E. Hasty as the District Representative for all Federal and State Programs, including Head Start

Motion passed 9-0 with a motion by Foster and a second by Siemonsma.

8.10. Resolution to designate First State Bank and Citizens State Bank as the district's primary depository financial institutions

Motion passed 8-1 with a motion by Glup and a second by Muller. Winters voted no.

8.11. Designate The Plattsmouth Journal and the Cassgram as the district's primary newspapers of record

Motion passed 9-0 with a motion by Glup and a second by Muller.

9. Consent Agenda

Motion passed 9-0 to approve the Consent Agenda. Passed with a motion by Foster and a second by Muller.

9.1. Agenda

9.2. Minutes

9.2.1. Minutes of the Dec. 12, 2022 meeting

9.2.2. Minutes of the Dec. 17, 2022 meeting

9.2.3. Minutes of the Dec. 30, 2022 meeting

9.3. Treasurer's Report

9.4. Review of the Control Budget

9.5. Claim and transfers in the amount of \$457,185.99

9.6. The administration recommends that high school special education teacher Corinne Schwenk be released from her contract effective at the end of the 2022-2023 school year.

9.7. The administration recommends that high school science teacher Deeny Nielsen be released from her contract effective at the end of the 2022-2023 school year.

10. Administrative Reports

10.1. Superintendent's Report

10.2. High School Principal's Report

10.3. Middle School Principal's Report

10.4. Elementary Principal's Report

10.5. Early Childhood Report

10.6. Instructional Services Report

10.7. Special Education Report

11. Action Items

11.1. Discuss, consider, and take all action to approve the first reading of Policy Series 4000 Personnel (Finance Committee)

Motion passed 9-0 with a motion by Muller and a second by Foster.

11.2. Discuss, consider, and take all action to approve the second reading of Policy Series 1000 Community Relations (Operations Committee)

Motion passed 9-0 with a motion by Winters and a second by Muller.

11.3. Discuss, consider, and take all action to approve the final reading of Policy Series 2000 Administration with removal of 2120A (Finance Committee)

Motion passed 9-0 with a motion by Muller and a second by Glup.

11.4. Discuss, consider, and take all action to approve the second reading of 5417 School Wellness Policy and 5417AR School Wellness Policy.

Motion passed 9-0 with a motion by Glup and a second by Winters.

11.5. Discuss, consider, and take all action to approve the second reading of 5418 Homeless Students and 5418 Homeless Students Forms.

Motion passed 9-0 with a motion by Muller and a second by Glup.

11.6. Discuss, consider, and take all action to approve the final reading of the Plattsmouth Early Childhood Center Head Start Policy Council By-Laws.

Motion passed 9-0 with a motion by Glup and a second by Winters.

11.7. Discuss, consider, and take all action to approve an exception to the Aug. 1 deadline in Policy 5004 for requesting part-time enrollment relative to Dale Lenze (1st grade).

Motion failed 4-4-1 with a motion by Glup and a second by Foster. Harvey, Shuey, Muller and Winters voted no. Cunningham-Swanson abstained.

11.8. Discuss, consider, and take all action to approve an exception to the Aug. 1 deadline in Policy 5004 for requesting part-time enrollment relative to Allysia Mathis (7th grade).

Foster motioned to move into executive session. Cunningham-Swanson second the motion. Glup, Muller and Tesarek-Parsons opposed.

Executive session: 8:25 pm

Motion by Foster and a second by Shuey to resume the regular meeting.

Meeting resumed: 8:36 pm

Motion passed 8-1 to approve action item 11.8. with a motion by Muller and a second by Glup. Muller voted no.

Shuey motioned to revisit 11.7. **Motion passed 8-1** with a motion by Shuey and a second by Winters. Muller voted no.

11.9. Discuss, consider, and take all action to recognize the Plattsouth Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff relative to the 2023-2024 contract year.

Motion passed 9-0 with a motion by Tesarek-Parsons and a second by Muller.

11.10. Discuss, consider, and take all action to recognize the Plattsouth Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff relative to the 2024-2025 contract year.

Motion passed 9-0 with a motion by Tesarek-Parsons and a second by Glup.

11.11. Per Policy 3180 (see #10 on page 23), discuss, consider, and take all action to designate, "The President and Secretary of the Board of Education are signators of all bank accounts with the exception of the activity fund, student fee fund, and petty cash fund. Two signatures are required on the General Fund, Cafeteria Fund, Head Start Fund, Head Start Nutrition Fund, Special Building Fund, Depreciation Fund, Bond Fund, Asbestos Fund and Employee Benefit Fund checks. The Activity Fund, Student Fee Fund and Petty Cash accounts require one signature of either the Superintendent or the Business Manager."

Motion passed 9-0 with a motion by Muller and a second by Glup.

11.12. Discuss, consider, and take all action to approve a request from Taher, Inc. for an increase of 15 cents per meal that PCS pays to Taher, Inc.

Motion failed 0-9 with a motion by Glup and a second by Cunningham-Swanson.

11.13. Discuss, consider, and take all action to approve a request from Taher, Inc. to pay the company the Supply Chain Assistance (SCA) Funds (\$30,096.77) that were received by PCS.

Motion failed 0-9 with a motion by Glup and a second by Shuey.

11.14. Discuss, consider, and take all action to approve a request from Taher, Inc. for immediate payment of November 2022 and December 2022 invoices.

Motion failed 0-9 with a motion by Glup and a second by Winters.

12. Announcements

12.1. Nebraska Association of School Boards (NASB) Legislative Issues Conference - Sun., Jan. 22, 2023 and Mon., Jan. 23, 2023 at the Lincoln Embassy Suites.

12.2. Jan. 24, 2023 - Special Board Meeting to Consider Tax Anticipation Notes (TAN)

12.3. Next meeting: Monday, Feb. 13, 2023 6:30 PM Workshop 7 PM Regular Meeting

12.4. Nebraska Association of School Boards (NASB) Budget and Finance Workshop - Wed., Feb., 15, 2023 in La Vista. 5 PM Registration, 5:30 PM Dinner followed by workshop.

13. ADJOURNMENT

Motion to adjourn at 9:30 PM. **Passed 9-0** with a motion by Shuey and a second by Muller.

Chairperson

Superintendent

DRAFT

Special Board Meeting
Saturday, January 21, 2023 8:00 AM
Administration Center Board Room
1912 Old Hwy. 34
Plattsmouth, NE 68048

**Subject to approval
at the next regularly
scheduled Board
meeting.*

1. Call Meeting to Order - The special meeting of the Plattsmouth Community Schools Board of Education was called to order by President Harvey on January 21, 2023 at 8:00 AM in the Plattsmouth Community Schools Administration Center Boardroom at 1912 Old Hwy. 34, Plattsmouth, NE.
2. President Harvey acknowledged the Open Meetings Law posted on the wall in the boardroom.
3. Publication of Meeting – President Harvey stated that notice of the meeting was published in the Jan. 19, 2023 edition of The Daily Record, the Jan. 18, 2023 edition of the Cassgram, the display case outside the administration center, the Plattsmouth location of the U.S. Postal Service, and on the district website at www.pcsd.org.
4. President Harvey led the Pledge of Allegiance.
5. Roll Call: Foster, Glup, Harvey, Muller, Shuey, Siemonsma, Tesarek-Parsons, and Winters were present. Cunningham-Swanson was absent.
6. Motion by Winters and a second by Foster to discuss, consider, and take all action to approve and adopt a resolution authorizing the issuance by the District of its Promissory Notes, Series 2023, in the aggregate principal amount of not to exceed \$4,900,000, to finance certain operational costs of the District pending receipt of taxes levied within the District.
Motion passed 8-0.
7. Motion by Shuey to adjourn the meeting with a second by Muller. Motion passed 8-0 and Harvey adjourned the meeting at 9:05 AM.

Chairperson

Superintendent

Robert E. Wiley Scholarship Update

January 27, 2022

BEG. VALUE 1-1-23	\$ 1,070,460.96
PLUS: INTEREST & DIVIDENDS	\$ 448.96
Plus: CHANGE IN VALUE	\$ 54,724.25
LESS: FEES & CHARGES	\$ 892.72
ENDING VALUE 1-27-23	\$ 1,124,741.45

1. For the month the account increased \$54,280.49 after expenses, or 5.07%.
2. Currently at 51% equities.
3. No major changes made during the month
4. See attached 2023 Quarterly Market Outlook

CASS COUNTY SCHOOL DISTRICT #1
1710 PHEASANT
PLATTSMOUTH NE 68048-5682

Portfolio Summary

Total Portfolio Value

\$1,168,872.14

1 Month Ago	\$1,113,078.23
1 Year Ago	\$1,322,173.83
3 Years Ago	\$1,244,068.85
5 Years Ago	\$1,282,746.90

Receive personalized advice for your financial needs

You're unique. Your goals are unique. Your finances are unique. Shouldn't your financial advice be unique, too? Understanding what's uniquely important to you: That's what we're here for. Call your financial advisor today for personalized advice based on your unique needs.

Securely share your tax forms with your tax preparer

With Online Access, you can conveniently share your Edward Jones tax forms electronically with a third party, such as your tax professional. Simply sign in, indicate the tax forms to share from the Documents screen and click "Send to Third Party." Your Edward Jones team can also share your tax forms at your instruction, using the same secure electronic system. To learn more, contact your Edward Jones office.

Overview of Accounts

Accounts	Account Holder	Account Number	Value 1 Year Ago	Current Value
Association Account Select	Cass County School District #1	693-12506-1-4	\$45,845.96	\$44,130.69
Association Account Advisory Solutions Fund Model	Cass County School District #1	693-19740-1-5	\$1,276,327.87	\$1,124,741.45
Total Accounts			\$1,322,173.83	\$1,168,872.14

Although account information is provided on this page, it does not guarantee an actual statement was produced. Refer to your account statement for the exact registration and more specific details regarding each account.

Important disclosures; such as Statement of Financial Condition, Conditions that Govern Your Account, Account Safety, Errors, Complaints, Withholding, Free Credit Balance, Fair Market Value or Terminology; relating to your account(s) are available on the last page of this package or at www.edwardjones.com/statementdisclosures.

Cass County School District #1

Understanding your statement

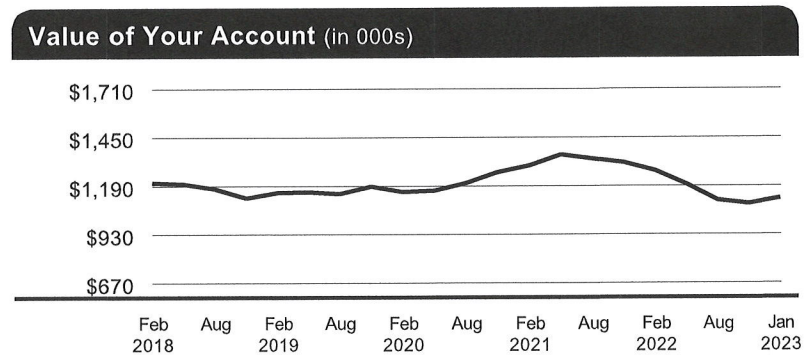
Your statement should reflect what's important to you in language you can understand. The easier it is to understand, the more empowered you'll be to make decisions for your future. You can find some helpful tips at edwardjones.com/mystatementguide or by reaching out to your financial advisor.

Association - Advisory Solutions Fund Model

Portfolio Objective - Account: Balanced Growth and Income

For more information about the Advisory Solutions program go to www.edwardjones.com/advisorybrochures.

Account Value	
\$1,124,741.45	
1 Month Ago	\$1,070,460.96
1 Year Ago	\$1,276,327.87
3 Years Ago	\$1,205,106.45
5 Years Ago	\$1,246,325.35



Value Summary

	This Period	This Year
Beginning Value	\$1,070,460.96	\$1,070,460.96
Assets Added to Account	0.00	0.00
Assets Withdrawn from Account	0.00	0.00
Fees and Charges	-892.72	-892.72
Change In Value	55,173.21	55,173.21
Ending Value	\$1,124,741.45	

For more information regarding the Value Summary section, please visit www.edwardjones.com/mystatementguide.

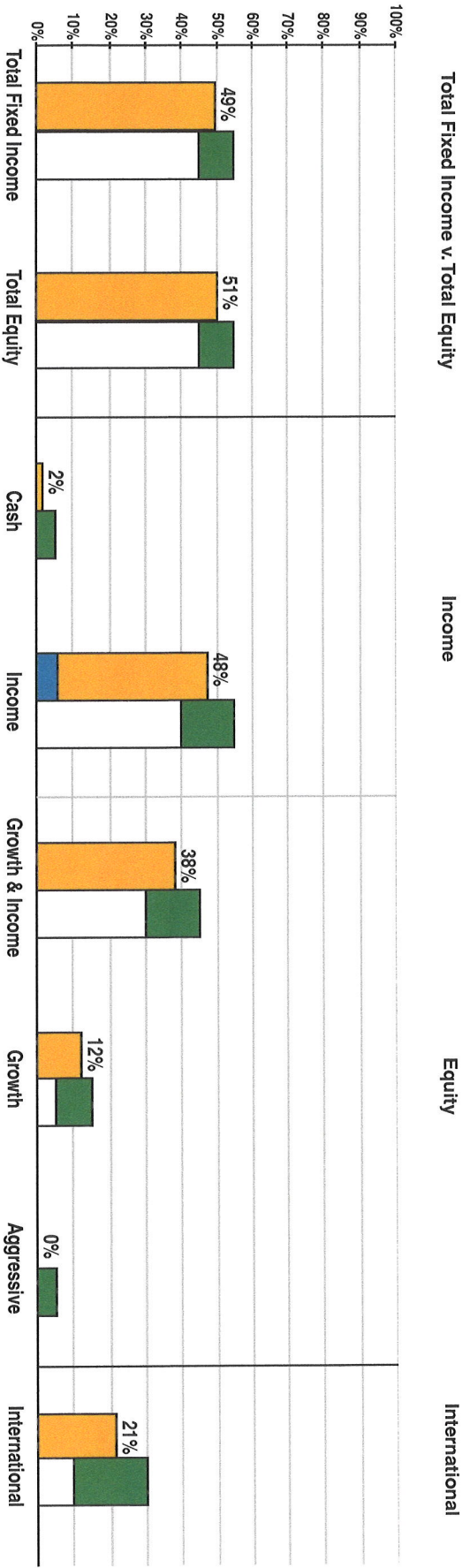
Rate of Return

Your Personal Rate of Return for Assets Held at Edward Jones	This Quarter	Year to Date	Last 12 Months	3 Years Annualized	5 Years Annualized
	5.07%	5.07%	-6.40%	2.62%	2.83%

Performance Benchmarks

Diversification by Investment Category

Michael A. Schultdt
 Financial Advisor
 Prepared for: WILEY SCHOLARSHIP FUND - COMBINED ACCTS
 Saving for SCHOLARSHIPS
 January 28, 2023



Investment Category	Value	Actual	Suggested Range	Recommended Target
Fixed Income				
Cash	\$20,113	1.79%	0-5%	Middle
Income	\$536,302	47.68%	40-55%	Middle
Total Fixed Income	\$556,415	49.47%	45-55%	Middle
Equity				
Growth and Income	\$430,164	38.25%	30-45%	Middle
Growth	\$138,162	12.28%	5-15%	Low
Aggressive	\$0	0.00%	0-5%	High
Total Equity	\$568,327	50.53%	45-55%	Middle
Portfolio Total	\$1,124,741			
International	\$238,635	21.22%	10-30%	High
Aggressive Income (Included in Income)	\$67,740	6.02%	0-15%	Middle

The Suggested Range reflects the Edward Jones Investment Policy Committee's recommended weightings for each investment category based on your Portfolio Objective. To take advantage of timely market opportunities and risks, we also recommend specific targets within those Suggested Ranges.

Performance Summary

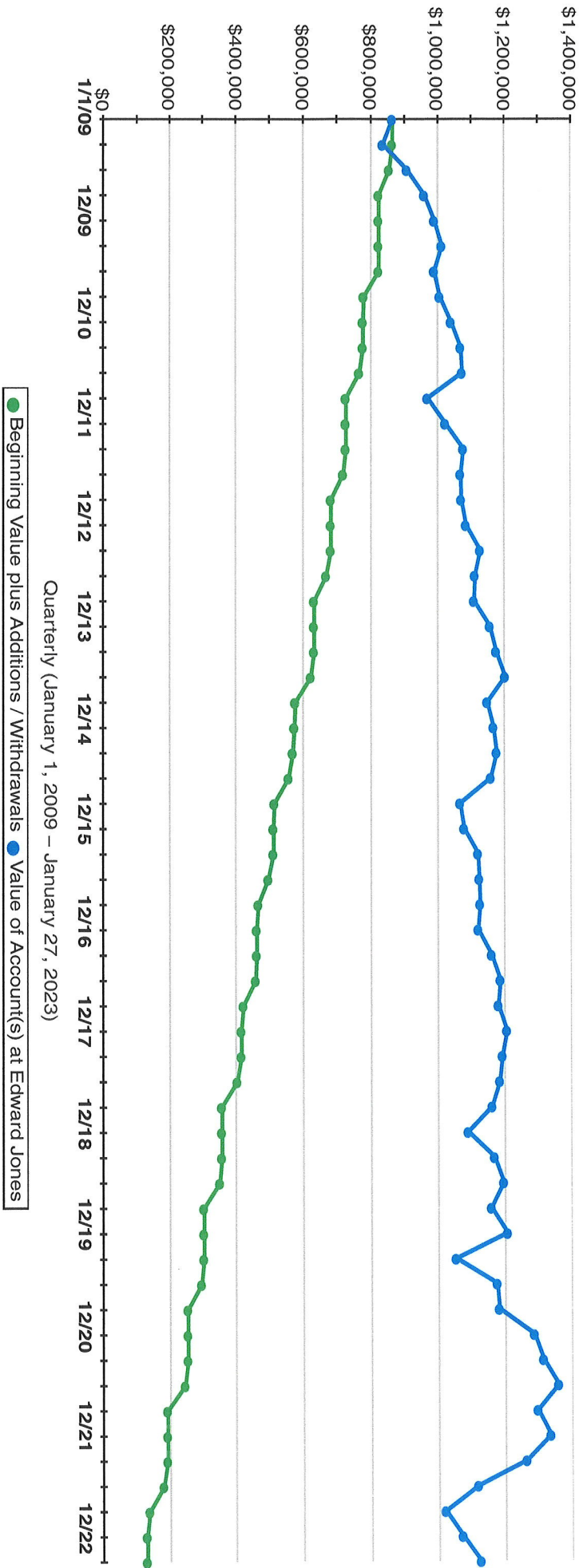
Portfolio Objective: **Balanced Growth & Income**

Michael A. Schults
Financial Advisor

January 28, 2023

Prepared for: **WILEY SCHOLARSHIP FUND - COMBINED ACCTS**
Saving for SCHOLARSHIPS

This summary details the value of your account(s) at Edward Jones. It excludes information about assets held by a vendor outside of Edward Jones.

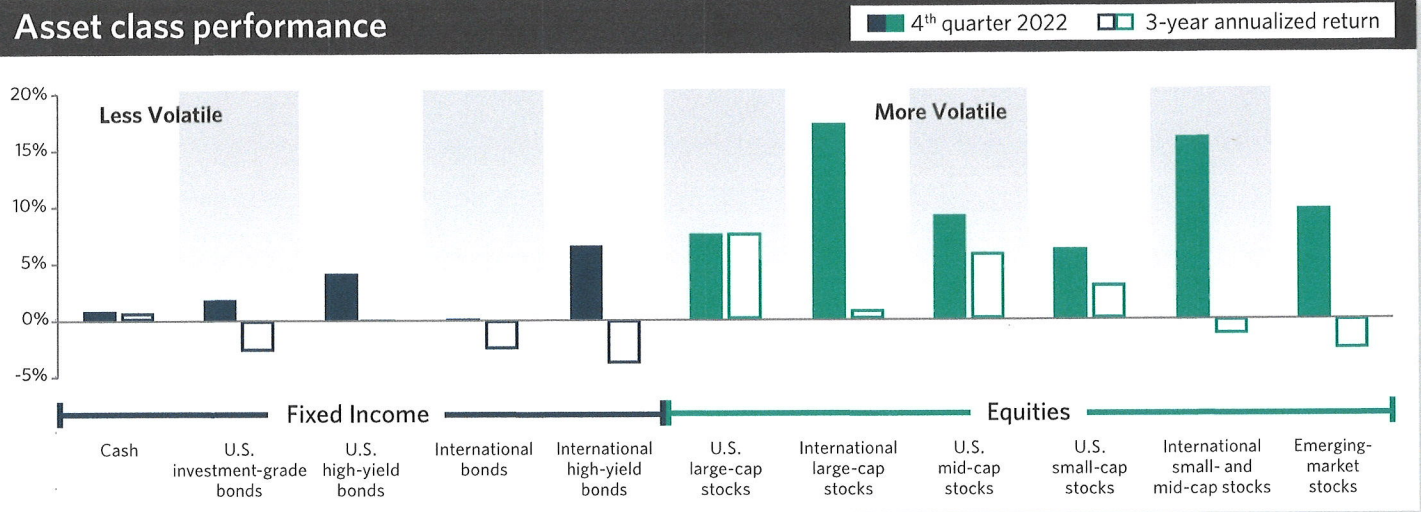


Value of Account(s) at Edward Jones	2020	2021	2022	2023	Since 01-Jan-2009
Beginning Value	\$1,207,286.46	\$1,286,910.79	\$1,335,333.57	\$1,070,466.76	\$864,350.66
Amount Added / Withdrawn	(\$49,000.00)	(\$63,000.00)	(\$62,400.00)	\$0.00	(\$734,980.93)
Return in \$	\$128,624.33	\$111,422.78	(\$202,466.81)	\$54,274.70	\$995,371.74
Ending Value	\$1,286,910.79	\$1,335,333.57	\$1,070,466.76	\$1,124,741.46	\$1,124,741.46
Your Personal Rate of Return as of Jan 27, 2023	10.85%	8.86%	-15.48%	5.07%	Annualized Return 7.37%

Please refer to "Putting Your Performance into Perspective" for Important Information.

Quarterly market outlook: **First quarter 2023**

Asset class performance



Source: Morningstar Direct, 12/31/2022. Cash represented by the Bloomberg US Treasury Bellwethers 3-Month index. U.S. investment-grade bonds represented by the Bloomberg US Aggregate index. U.S. high-yield bonds represented by the Bloomberg US HY 2% Issuer cap index. International bonds represented by the Bloomberg Global Aggregate Ex USD hedged index. International high-yield bonds represented by the Bloomberg Emerging Market USD Aggregate index. U.S. large-cap stocks represented by the S&P 500 index. Developed international large-cap stocks represented by the MSCI EAFE index. U.S. mid-cap stocks represented by the Russell Mid-cap index. U.S. small-cap stocks represented by the Russell 2000 Index. International small- and mid-cap stocks represented by the MSCI EAFE SMID index. Emerging markets represented by the MSCI EM index.

Past performance does not guarantee future results. An index is unmanaged and is not available for direct investment.

Looking back at the 4th quarter

In a turnabout from the previous quarter, all asset class returns in our framework were positive in Q4. Equity markets largely outperformed fixed income, and high-yield bonds outperformed investment-grade bonds. Within our equity asset classes, international markets led domestic returns, as the U.S. dollar softened slightly. International large-cap stocks, represented by the MSCI EAFE Index, had the highest returns in our asset class framework, while international bonds had the lowest.

Volatile quarter for bonds — Fixed-income and equity investors alike closely watched bond yields, which continued to be volatile. Yields on the 10-year Treasury bond peaked at over 4.2% in late October, when Federal Reserve rate fears peaked, before falling to around 3.4% in early December and finally settling around 3.85% toward the end of Q4.

Inflation indicators moved noticeably lower — Forward-looking indicators such as the Manheim Used Vehicle Value Index, mortgage demand, and the Freightos freight transport cost index are pointing toward a swift move lower in inflationary pressures. Most market forecasts put the Consumer Price Index (CPI) at 3% to 4% by the end of 2023. We think the Fed will start cutting rates toward year-end, even though the policy rate will remain restrictive until inflation moves closer to the Fed's 2% long-term target.

Equity valuations resumed their slide — The outsized drop in equity valuations that was a common theme for much of 2022 continued in Q4, overwhelming any growth in company earnings. Investors and analysts have been downgrading the present value of future cash flows, a calculation largely driven by the rising Fed policy rate, which increases the cost of borrowing and acts like gravity to corporate valuations.

► **Action for investors**

With 2022 in the rearview mirror, we think now is a good time to make any last-minute tax moves. Look at retirement contributions and charitable donations, and consider any taxable impacts from portfolio moves made last year. Work with your financial advisor to keep your financial picture up to date and ensure your investment strategy matches your long-term goals.

Quarterly market outlook: **First quarter 2023****Unemployment rate (%)**

Source: Federal Reserve Bank of St. Louis.

Economic outlook

We think a mild recession will materialize in 2023 as the full impact of the Federal Reserve's restrictive rate hikes filters through the economy. The housing market and business investment are likely to slow alongside household consumption, but we think the healthy starting point for the labor market will help consumer spending, paving the way for a renewed economic expansion as the year progresses.

Labor market will soften, but not prevent, a slowdown — We think any recession this year will be mild compared to history, especially the downturns in 2008, 1981 and 1974. Looking at the past 50 years, the average unemployment rate at the beginning of each recession was 5.2%. With unemployment starting this year below 4%, labor market strength should foster a shallow economic slowdown. In the past eight recessions since 1953, the trough in the unemployment rate ranged from 2.5% to 5.7%, while the peaks ranged from 6.1% to 10.8% (averaging a high of 7.9%). Although we expect unemployment to rise in 2023, job growth remains fairly healthy and job openings remain elevated, which should provide some cushion for household income and consumer spending.

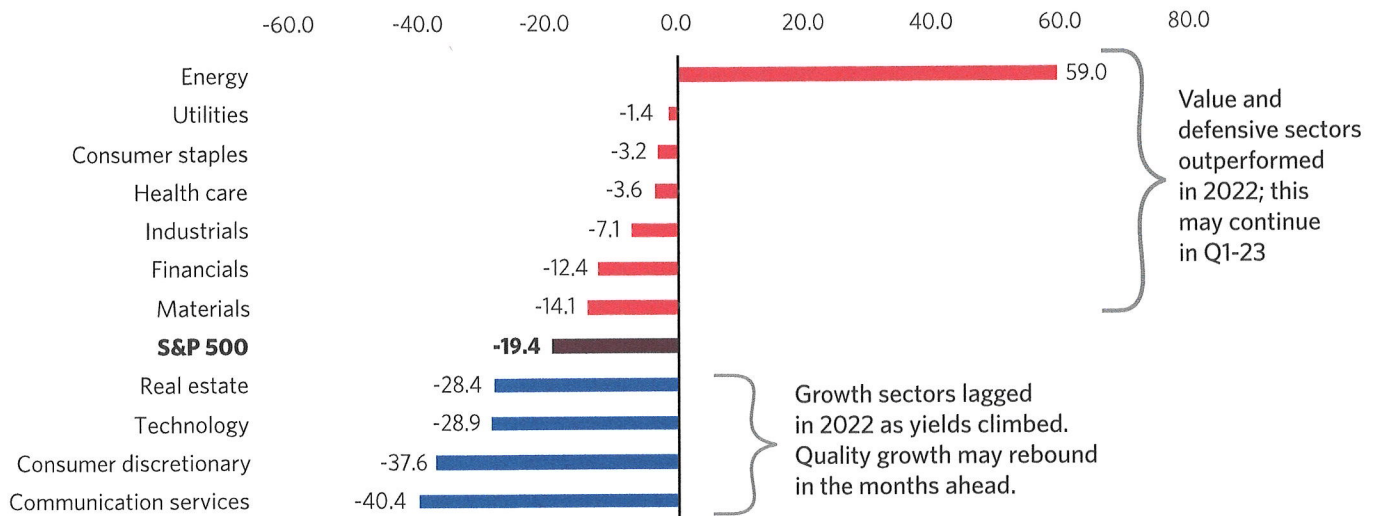
Inflation on a downward trend — We expect price pressures to ease meaningfully in 2023, providing relief to consumers and central banks. Though the path could be bumpy at first, we see core inflation (excluding the volatile categories of food and energy) falling toward 3% by year-end. Easing supply shortages, lower consumer demand and excess retailer inventories should all contribute to a sharp slowdown in goods inflation. Price increases for services tend to be more persistent and slow-moving, but will also likely shift in the right direction as the year progresses. Housing inflation is poised to slow as home prices cool under the weight of higher borrowing costs. And a gradual easing of tight labor market conditions should slow the pace of wage growth, helping further ease inflation pressures.

► Action for investors

We recommend proactive portfolio rebalancing and dollar cost averaging as strategies for navigating ongoing volatility driven by early-year recession fears. This may also help position your portfolio for a more sustainable stock and bond market recovery as the year progresses.

Dollar cost averaging does not guarantee a profit or protect against loss. Such a strategy involves continual investment in securities regardless of fluctuating price levels of such securities. The investor should consider the financial ability to continue the purchases through periods of low price levels.

Portfolio rebalancing may result in a taxable event and does not ensure a profit or protect against loss.

Quarterly market outlook: **First quarter 2023****2022 S&P sector performance**

Source: FactSet. Note: Value and defensive parts of equity markets were relative outperformers in 2022. This may continue heading into the first quarter of 2023.

Equity outlook

After a challenging 2022, equity markets may continue to face headwinds in Q1. The Federal Reserve and global central banks are likely to enact a final leg of rate hikes, and the U.S. economy may enter a mild recession in the first half of 2023. In addition, S&P 500 earnings growth may be further revised downward in the months ahead. While markets have priced in some of these challenges — with the S&P 500 down nearly 20% in 2022 — there still may be further equity volatility ahead.

Is a recovery on the horizon? Despite these headwinds, we believe equity markets may look forward to a recovery well ahead of the end of a potential recession. Historically, markets start to bottom and recover about six months ahead of the end of a recessionary period. In our view, the pending economic downturn is well-anticipated, and equity markets have started to discount some of this outcome already. We see an opportunity for markets to recover more meaningfully in the back half of 2023, as inflation continues to moderate, the Fed pauses its interest rate-hiking campaign, and the economy potentially stabilizes.

Sector diversification still a key portfolio strategy — From a sector perspective, the value and defensive parts of the market have outperformed, with energy, consumer staples, health care and utilities all holding up better than the overall market. As we head into a potential mild recession in early 2023, we would expect defensive sectors to continue to hold up relatively better than the broader market. But as we progress through the year, we believe cyclical sectors may rebound, and we would favor sectors that are levered to economic growth and moderating inflation, such as consumer discretionary and industrials.

► **Action for investors**

We continue to favor defensive positioning near term but believe maintaining a balance of offense and defense in portfolios will be an important diversification strategy in 2023. For now, we recommend a neutral allocation to U.S. large-cap stocks, with an underweight to small-cap equities. As the year progresses, we would expect cyclical parts of the markets, including quality growth, to rebound.

Investing in equities involves risks. The value of your shares will fluctuate and you may lose principal.

Quarterly market outlook: **First quarter 2023****Economic activity indicators suggest long-term yields might have peaked**

Source: Bloomberg. Past performance is not a guarantee of future results.

Fixed-income outlook

Historic inflation and aggressive Federal Reserve rate hikes pushed short- and long-term bond yields sharply higher in 2022. As inflation moderates and the Fed's tightening campaign ends, interest rate volatility is likely to settle down, with upward pressure on yields starting to ease.

The end of the Fed's tightening campaign is in sight — Last year's interest rate journey dragged on as expectations for the federal funds rate kept adjusting higher, but these expectations have now stabilized at around 5%. With economic growth weakening and inflation falling, we think the Fed can end its rate hikes as early as the end of the first quarter. Historically, the peak in the 10-year Treasury yield has occurred about two months ahead of the last Fed rate hike.

Focus shifts from inflation to growth — We see early but convincing signs that the inflation tide will turn as we move through 2023. But the lagging impact of the Fed's aggressive interest rate hikes and the sharp rise in borrowing costs could trigger a mild recession. The yield curve, which is one of the most reliable predictors of an economic slowdown, is deeply inverted, with short-term rates higher than long-term rates. As the focus shifts from inflation to growth, this can be a catalyst for improved bond performance. Yields undershot leading indicators of economic activity in 2021 but are now overshooting them. As this divergence starts to close, we believe the 10-year yield could fall toward 3%.

Bonds could be ready to rebound — In 2022, long-term bonds experienced their largest sell-off since records began in 1926. But bonds are now much better positioned to add both income and diversification benefits to portfolios, in our view. We believe investors can look for opportunities to complement their shorter-duration bond positions with longer-duration investment-grade bonds.

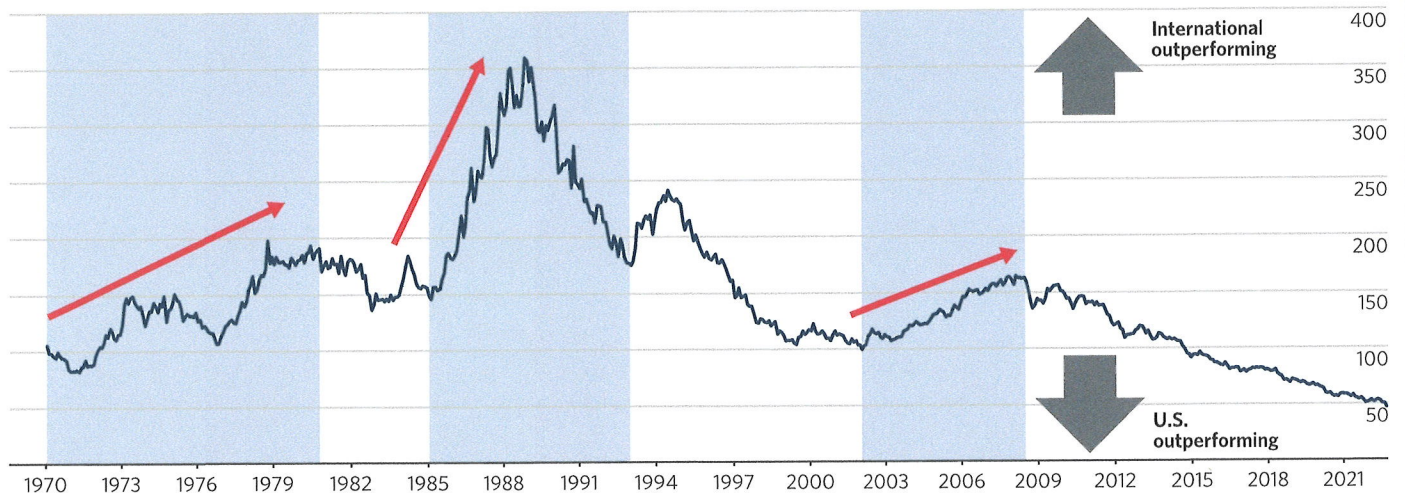
► Action for investors

We recommend a neutral allocation to fixed income but see attractive opportunities across bond maturities as higher yields enhance return potential. Higher-quality bonds can offer stability, and longer-duration investments may benefit if yields begin to move lower.

Before investing in bonds, you should understand the risks involved, including credit risk and market risk. Bond investments are also subject to interest rate risk such that when interest rates rise, the prices of bonds can decrease, and the investor can lose principal value if the investment is sold prior to maturity.

Quarterly market outlook: **First quarter 2023****International investments should see a boost from a softer U.S. dollar**

● International relative to U.S. performance ● U.S. dollar bear cycles



Source: Bloomberg, Edward Jones calculations. Past performance is not a guarantee of future results.

International outlook

International equities have lagged amid a rising U.S. dollar and economic and geopolitical headwinds. We think global challenges (the war in Ukraine in particular) will persist, but possibly become less acute as inflation pressures recede, China's economy stabilizes and the U.S. dollar softens, supporting the case for global investment exposure.

Diverging central bank policies reflect evolving cycles — While much of the globe is dealing with elevated inflation, we anticipate economic cycles will be less synchronized in the year ahead. The energy crisis and Russia-Ukraine War may temper the decline in Europe's inflation, slightly delaying the European Central Bank's ability to slow its rate hikes this year. That said, labor markets in Europe have shown improvement, policy rates are not as restrictive as in the U.S., and international valuations are at a sizable discount to historical averages and U.S. stocks.

A weaker dollar could boost international returns — We think the dollar could soften as improving inflation trends allow the Fed to pause its aggressive rate hikes in 2023. Also, global growth could start to recover in the back half of the year. Historically, international equities tend to perform well during periods of a weakening dollar, while U.S.-based investments typically outperform during periods of a strengthening dollar. Even a modest shift lower in the dollar could be a catalyst for international equity performance to improve.

China's reopening helps the global growth outlook — We think emerging-market equities have the potential to outperform as the easing of China's zero-COVID policies offer a boost to growth. An increase in the spread of COVID-19 in the region will complicate the reopening process, but we think China's policymakers will be committed to an economic rebound, offering the prospects of a tailwind at a time when much of the world is experiencing restrictive policy conditions.

► **Action for investors**

We recommend a neutral allocation to international developed-market equities, and a slight overweight to emerging-market equity allocations.

Investing in equities involves risks. The value of your shares will fluctuate and you may lose principal. Special risks are inherent to international investing, including those related to currency fluctuations and foreign political and economic events.

Quarterly market outlook: **First quarter 2023**

ESG leader stocks track broader market performance over time



S&P 500 index performance, total return %

	2020	2021	2022
S&P 500	18.4%	28.7%	-18.1%
S&P 500 ESG	19.8%	31.8%	-17.7%
S&P Energy Sector	-32.8%	53.4%	64.6%
S&P 500 Paris-aligned climate	22%	31.6%	-21.6%

Source: Morningstar Direct, Edward Jones. Note: ESG investment performance has been in line with benchmarks over the long term. In 2022, climate-focused thematic funds underperformed broader indices. Past performance is not a guarantee of future returns. Indexes are unmanaged and cannot be invested in directly.

Sustainable investing: Key questions for 2023

With sustainable investing, investors may align investments with their personal values or support companies that are focused on improving ESG (environmental, social and governance) practices. There are two broad approaches to sustainable investing: ESG investing and values-based investing.¹ ESG investments consider ESG factors as risks or opportunities in addition to traditional financial metrics and returns. These investments tend to perform in line with their asset classes, as the ESG focus should have a neutral impact on performance. Values-based investments, which include thematic and faith-based funds, place a higher priority on select ESG factors and may have potential risks and performance trade-offs.

How did sustainable investments perform in 2022? ESG investment strategies generally performed in line with their relative asset classes in 2022, while climate-focused thematic investing fared worse (see chart). ESG intentional funds prioritize both ESG considerations and investment fundamentals and may, for example, allow managers to own energy companies that are focused on policies around emissions and drilling. Climate-focused thematic funds, however, typically exclude traditional energy companies, which were among the best-performing sector last year.

How might increased scrutiny and regulation impact sustainable investing? Last year was marked by increased concern from investors and regulators around potential ESG greenwashing practices, those that may mislead or overstate ESG principles. Some critics are pressing the asset management industry for more support of environmental initiatives, while others accuse it of boycotting traditional energy companies. Shareholders and regulators are now calling for more transparency, with the Securities and Exchange Commission (SEC) proposing rule changes on ESG disclosures and other mandates.² We believe increased regulation and enhanced ESG disclosures could help investors make better-informed decisions.

► **Action for investors**

Sustainable investing is an investor preference and may help address your financial and nonfinancial goals. For those interested, we provide advice and offer investment choices to help you invest in a sustainable way.

¹ ESG investing can further be broken into ESG integrated (using ESG factors as one part of the analysis) and ESG intentional (prioritizing ESG alongside traditional financial metrics). Full details can be found here: edwardjones.com/us-en/market-news-insights/guidance-perspective/sustainable-investing

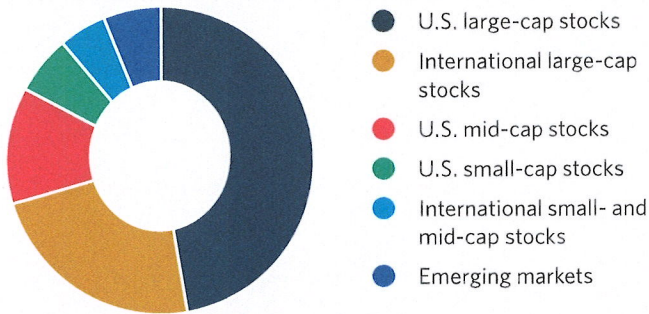
² The SEC proposed rule changes that would require registrants to include certain climate-related disclosures in their registration statements and periodic reports. Full details can be found here: sec.gov/news/press-release/2022-46

Quarterly market outlook: **First quarter 2023**

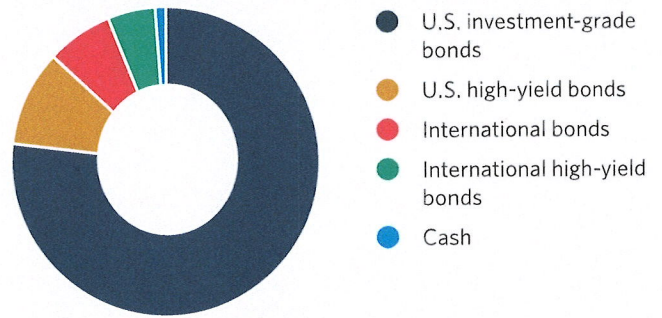
Strategic asset allocation guidance

Our **strategic asset allocation** represents our view of balanced diversification for the fixed-income and equity portions of a well-diversified portfolio, based on our outlook for the economy and markets over the next 30 years. The exact weightings (neutral weights) to each asset class depend on the broad allocation to equity and fixed-income investments that most closely aligns with your comfort with risk and financial goals.

Equity diversification



Fixed-income diversification



Opportunistic asset allocation guidance

Our **opportunistic asset allocation** represents our timely investment advice based on current market conditions and our outlook over the next one to three years. We believe incorporating this guidance into your portfolio may enhance your potential for greater returns without taking on unintentional risk.

	Underweight	Neutral	Overweight
Equity	•	•	•
U.S. large-cap stocks	•	•	•
International large-cap stocks	•	•	•
U.S. mid-cap stocks	•	•	•
U.S. small-cap stocks	•	•	•
International small- and mid-cap stocks	•	•	•
Emerging markets	•	•	•
Fixed income	•	•	•
U.S. investment-grade bonds	•	•	•
U.S. high-yield bonds	•	•	•
International bonds	•	•	•
International high-yield bonds	•	•	•
Cash	•	•	•

Diversification does not ensure a profit or protect against loss in a declining market.

Cash Flow Report

Fund	Cash Flow Beginning Cash	Cash Flow Revenue During Month	Cash Flow Expenses During Month	Cash Flow Ending Cash
01 GENERAL	(3,692,238.96)	2,464,783.34	(1,703,496.78)	(2,930,304.85)
02 DEPRECIATION FUND	1,025,405.67	1.75	0.00	1,025,407.42
03 EMPLOYEE BENEFITS FUND	27,967.23	5,245.30	(5,578.30)	27,634.23
06 CAFETERIA	519,003.31	80,917.53	(107,820.32)	492,100.52
07 BOND FUND	6,483.70	71,785.41	0.00	78,269.11
08 SPECIAL BLDG FUND	315,662.57	749.54	(3,103.65)	313,308.46
09 QUALIFIED CAPITAL PURPOSE UNDERTAKING FU	79,776.06	26,041.87	0.00	105,817.93
Grand Total:	(1,717,940.42)	2,649,524.74	(1,819,999.05)	(887,767.18)

General Fund	January
Petty Cash	\$ 2,482.50
Accounts Payable	\$ (131,045.12)
Payroll	\$ 1,969,892.26
Total of bank accounts	\$ 1,841,329.64
Plus	
Head Start Fund	\$ 5,151.39
NLAF	\$ 98,499.20
Total	\$ 1,944,980.23
Less	
Line of Credit	\$ 2,500,000.00
Cafeteria Fund	\$ 492,100.52
Additional loan	\$ 800,000.00
Loan from Depreciation	\$ 999,500.00
Loan from Special Building	\$ 83,684.56
End of Month Fund Total	\$ (2,930,304.85)

**Note - Actual Depreciation Account balance is \$25,907.42

EXPENDITURE BY FUNCTION SUMMARY
01/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
01	GENERAL						
1100	REGULAR INSTRUCTIONAL PROGRAMS	\$7,556,750.00	\$593,538.80	\$3,035,792.61	40.26	\$4,520,957.39	\$4,514,704.67
1125	SA FLEX FUNDING	\$178,300.00	\$16,820.95	\$79,891.34	44.81	\$98,408.66	\$98,408.66
1150	LIMITED ENGLISH PROFICIENCY	\$78,250.00	\$7,114.81	\$37,801.49	48.31	\$40,448.51	\$40,448.51
1160	POVERTY PROGRAMS	\$895,450.00	\$63,905.84	\$326,029.58	36.41	\$569,420.42	\$569,420.42
1190	EARLY CHILDHOOD EDUC PROGRAMS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
1195	BAF FLEX FUNDING	\$24,300.00	\$2,799.44	\$12,711.36	52.31	\$11,588.64	\$11,588.64
1200	SPECIAL EDUCATION PROGRAMS	\$3,087,900.00	\$289,466.90	\$1,303,746.83	42.23	\$1,784,153.17	\$1,783,867.12
1291	SPED INSTRUCTIONAL PROGRAMS 3-5	\$383,110.00	\$25,495.95	\$133,208.15	35.09	\$249,901.85	\$248,675.50
1300	SUMMER SCHOOL	\$36,270.00	\$0.00	\$0.00	0.00	\$36,270.00	\$36,270.00
2110	SOCIAL WORK SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2120	GUIDANCE SERVICES	\$304,100.00	\$24,762.55	\$123,812.75	40.71	\$180,287.25	\$180,287.25
2130	HEALTH SERVICES	\$100,900.00	\$12,339.15	\$57,914.72	57.49	\$42,985.28	\$42,892.17
2141	SCHOOL PSYCHOLOGY SERVICES	\$187,200.00	\$15,422.04	\$81,539.58	43.56	\$105,660.42	\$105,660.42
2151	SA SPEECH PATHOLOGY	\$200,000.00	\$6,687.21	\$30,391.45	15.20	\$169,608.55	\$169,608.55
2152	PK 3-5 SPEECH PATHOLOGY	\$120,000.00	\$0.00	\$0.00	0.00	\$120,000.00	\$120,000.00
2161	SA OCCUPATIONAL THERAPY	\$35,000.00	\$2,709.00	\$12,804.75	36.59	\$22,195.25	\$22,195.25
2162	PK OCCUPATIONAL THERAPY	\$35,000.00	\$1,953.00	\$16,254.00	46.44	\$18,746.00	\$18,746.00
2171	SA PHYSICAL THERAPY	\$20,000.00	\$976.50	\$6,552.00	32.76	\$13,448.00	\$13,448.00
2172	PK PHYSICAL THERAPY	\$18,000.00	\$1,748.25	\$8,079.75	44.89	\$9,920.25	\$9,920.25
2181	SA VISION	\$23,200.00	\$4,600.00	\$13,800.00	59.48	\$9,400.00	\$9,400.00
2212	INSTR AND CURRICULUM DEVELOPMENT	\$121,700.00	\$5,745.56	\$30,491.00	27.04	\$91,209.00	\$88,792.20
2213	INSTRUCTIONAL STAFF TRAINING	\$4,200.00	\$190.00	\$3,349.35	79.75	\$850.65	\$850.65
2214	IMPLEMENTATION OF STANDARDS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2220	LIBRARY/MEDIA SERVICES	\$177,308.00	\$13,078.11	\$59,714.86	33.68	\$117,593.14	\$117,593.14

EXPENDITURE BY FUNCTION SUMMARY
01/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
2230	INSTRUCTION RELATED TECHNOLOGY	\$23,500.00	\$0.00	\$1,396.99	6.79	\$22,103.01	\$21,904.01
2310	BOARD OF EDUCATION	\$297,300.00	\$3,734.04	\$244,669.35	82.30	\$52,630.65	\$52,630.65
2320	EXECUTIVE ADMIN. SERVICES	\$244,000.00	\$20,004.05	\$98,385.53	40.32	\$145,614.47	\$145,614.47
2330	DISTRICT LEGAL SERVICES	\$10,000.00	\$185.60	\$948.10	9.48	\$9,051.90	\$9,051.90
2410	OFFICE OF THE PRINCIPAL SERV.	\$1,353,750.00	\$120,403.98	\$601,772.22	44.45	\$751,977.78	\$751,977.78
2510	GENERAL BUSINESS SUPPORT	\$447,115.00	\$64,482.08	\$157,689.82	35.44	\$289,425.18	\$288,676.18
2530	DUPLICATNG SERVICES	\$88,000.00	\$8,493.54	\$66,450.96	76.18	\$21,549.04	\$20,959.63
2540	EVALUATION SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2580	ADMIN TECHNOLOGY SERVICES	\$332,350.00	\$42,410.91	\$228,019.30	92.16	\$104,330.70	\$26,050.94
2610	OPERATION OF PLANT	\$923,350.00	\$67,277.00	\$369,652.76	40.03	\$553,697.24	\$553,697.24
2620	MAINTENANCE OF PLANT	\$545,000.00	\$49,049.99	\$276,385.39	51.62	\$268,614.61	\$263,679.71
2630	UPKEEP OF GROUNDS	\$51,000.00	\$3,000.00	\$71,611.10	140.42	(\$20,611.10)	(\$20,613.86)
2650	VEHICLE OPERATION/MAINTENANCE	\$14,000.00	\$381.12	\$8,568.34	61.20	\$5,431.66	\$5,431.66
2660	SECURITY SERVICES	\$70,000.00	\$0.00	\$31,640.00	45.20	\$38,360.00	\$38,360.00
2670	SAFETY SERVICES	\$6,000.00	\$456.00	\$2,298.00	38.30	\$3,702.00	\$3,702.00
2710	REGULAR STUDENT TRANSPORTATION	\$431,300.00	\$32,566.19	\$157,205.57	36.45	\$274,094.43	\$274,094.43
2712	SA SPED VEHICLE OPERATION	\$203,500.00	\$29,406.00	\$124,367.61	61.11	\$79,132.39	\$79,132.39
2713	PK VEHICLE OPERATION	\$20,000.00	\$0.00	\$2,298.86	11.49	\$17,701.14	\$17,701.14
3300	COMMUNITY SERVICE OPERATIONS	\$41,550.00	\$1,906.42	\$8,344.15	20.08	\$33,205.85	\$33,205.85
3400	GRANTS FR PRIVATE INTERESTS/EDQUEST	\$2,650.00	\$153.79	\$646.28	30.80	\$2,003.72	\$1,833.72
3500	STATE CATEGORICAL PROGRAMS/RULE 82	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
3535	HIGH ABILITY LEARNERS	\$9,500.00	\$257.46	\$6,561.43	73.31	\$2,938.57	\$2,535.13
3541	BIRTH TO 3 ENDOWMENT	\$85,150.00	\$6,027.46	\$41,288.43	48.72	\$43,861.57	\$43,661.58
3550	OTHER STATE CATEGORICAL/RULE 4	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
3575	NEBR INNOVATION GRANT PROGRAM	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00

EXPENDITURE BY FUNCTION SUMMARY
01/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
3599	OTHER STATE CATEGORICAL PROGRAMS	\$10,000.00	\$0.00	\$0.00	0.00	\$10,000.00	\$10,000.00
6200	TITLE I PART A	\$304,900.00	\$25,081.39	\$115,676.07	37.94	\$189,223.93	\$189,223.93
6210	TITLE I PART A ACCOUNTABILITY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6310	TITLE II PART A	\$57,000.00	\$5,127.35	\$19,803.37	34.74	\$37,196.63	\$37,196.63
6406	IDEA PRESCHOOL (619) BASE	\$13,220.00	\$1,078.56	\$5,392.80	40.79	\$7,827.20	\$7,827.20
6408	IDEA BASE/EP	\$432,000.00	\$34,168.72	\$207,145.20	47.95	\$224,854.80	\$224,854.80
6412	IDEA PART B PROPORTIONATE SHARE	\$31,800.00	\$1,175.56	\$5,877.80	18.48	\$25,922.20	\$25,922.20
6421	IDEA 611 ARP	\$60,000.00	\$0.00	\$61,261.00	102.10	(\$1,261.00)	(\$1,261.00)
6422	IDEA NON PUBLIC ARP	\$5,000.00	\$1,149.43	\$2,298.86	45.98	\$2,701.14	\$2,701.14
6423	IDEA 619 ARP	\$6,000.00	\$0.00	\$0.00	0.00	\$6,000.00	\$6,000.00
6690	OTHER NON CATEGORICAL EXP/MEDICAID	\$200.00	\$0.00	\$295.00	147.50	(\$95.00)	(\$95.00)
6700	PERKINS REVISION GRANT	\$35,430.00	\$2,305.06	\$17,810.64	50.27	\$17,619.36	\$17,619.36
6940	HEAD START	\$1,432,850.00	\$93,056.12	\$466,145.05	33.10	\$966,704.95	\$958,565.95
6968	TITLE IV PART B 21ST CENTURY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6969	TITLE IVA STU SUPPORT & ACADEMIC ENRICH	\$10,000.00	\$0.00	\$8,623.01	86.23	\$1,376.99	\$1,376.99
6980	ADULT BASIC EDUCATION	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6990	OTHER FED CATEGORICAL SOURCES	\$190,000.00	\$0.00	\$0.00	0.00	\$190,000.00	\$190,000.00
6993	AMERICAN RESCUE PLAN HOMELESS HCY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	(\$2,225.00)
6996	ESSERS (EMERGENCY RELIEF)	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
6997	ESSERS II	\$405,000.00	\$0.00	\$0.00	0.00	\$405,000.00	\$405,000.00
6998	ESSERS III	\$1,225,576.00	\$804.90	\$322,122.88	26.33	\$903,453.12	\$902,853.12
8000	TRANSFERS	\$26,000.00	\$0.00	\$0.00	0.00	\$26,000.00	\$26,000.00
9000	NON PROGRAM EXPENDITURES	\$1,112,981.00	\$0.00	\$8,968.21	0.81	\$1,104,012.79	\$1,104,012.79
01	GENERAL	\$24,143,910.00	\$1,703,496.78	\$9,115,505.65	38.20	\$15,028,404.35	\$14,921,637.06

EXPENDITURE BY FUNCTION SUMMARY
01/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
02	DEPRECIATION FUND						
2900	OTHER SUPPORT SERVICES	\$1,075,379.00	\$0.00	\$0.00	0.00	\$1,075,379.00	\$1,075,379.00
8000	TRANSFERS	\$1,000.00	\$0.00	\$0.00	0.00	\$1,000.00	\$1,000.00
02	DEPRECIATION FUND	<u>\$1,076,379.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00</u>	<u>\$1,076,379.00</u>	<u>\$1,076,379.00</u>

EXPENDITURE BY FUNCTION SUMMARY
01/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
03	EMPLOYEE BENEFITS FUND						
2900	OTHER SUPPORT SERVICES	\$75,359.00	\$5,578.30	\$23,915.59	31.74	\$51,443.41	\$51,443.41
8000	TRANSFERS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
03	EMPLOYEE BENEFITS FUND	<u>\$75,359.00</u>	<u>\$5,578.30</u>	<u>\$23,915.59</u>	<u>31.74</u>	<u>\$51,443.41</u>	<u>\$51,443.41</u>

EXPENDITURE BY FUNCTION SUMMARY
01/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
06	CAFETERIA						
3100	FOOD SERVICE OPERATIONS	\$945,977.00	\$107,820.32	\$283,630.45	30.12	\$662,346.55	\$661,003.77
06	CAFETERIA	\$945,977.00	\$107,820.32	\$283,630.45	30.12	\$662,346.55	\$661,003.77

EXPENDITURE BY FUNCTION SUMMARY
01/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
07	BOND FUND						
5000	DEBT SERVICES	\$1,418,705.00	\$0.00	\$481,348.13	33.93	\$937,356.87	\$937,356.87
07	BOND FUND	\$1,418,705.00	\$0.00	\$481,348.13	33.93	\$937,356.87	\$937,356.87

EXPENDITURE BY FUNCTION SUMMARY
01/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
08	SPECIAL BLDG FUND						
2610	OPERATION OF PLANT	\$11,135.00	\$0.00	\$6,628.27	59.53	\$4,506.73	\$4,506.73
2660	SECURITY SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2670	SAFETY SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
4100	BOND RELATED EXPENDITURES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
4300	FACILITY ACQ/ARCHITEC AND ENGINEERING	\$100,000.00	\$213.17	\$213.17	0.21	\$99,786.83	\$99,786.83
4500	BUILDING CONSTRUCTION	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
4700	BUILDING IMPROVEMENTS	\$200,000.00	\$2,890.48	\$123,826.13	61.91	\$76,173.87	\$76,173.87
5000	DEBT SERVICES	\$0.00	\$0.00	\$205,000.00	0.00	(\$205,000.00)	(\$205,000.00)
08	SPECIAL BLDG FUND	\$311,135.00	\$3,103.65	\$335,667.57	107.88	(\$24,532.57)	(\$24,532.57)

EXPENDITURE BY FUNCTION SUMMARY
01/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
09	QUALIFIED CAPITAL PURPOSE UNDERTAKING FU						
2515	CENTRAL SERVICES/BLDGS AND SITES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
2610	OPERATION OF PLANT	\$400,000.00	\$0.00	\$0.00	0.00	\$400,000.00	\$400,000.00
5000	DEBT SERVICES	\$453,480.00	\$0.00	\$428,208.75	94.43	\$25,271.25	\$25,271.25
09	QUALIFIED CAPITAL PURPOSE UNDERTAKING FU	\$853,480.00	\$0.00	\$428,208.75	50.17	\$425,271.25	\$425,271.25

EXPENDITURE BY FUNCTION SUMMARY
01/2023

Account Number	Account Description	Revised Budget	During Month	To Date	% of Budget	Balance at EOM	Unencumbered Balance
12	STUDENT FEES						
2190	OTHER PUPIL SUPPORT SERVICES	\$132,908.00	\$0.00	\$9,236.99	7.18	\$123,671.01	\$123,370.96
12	STUDENT FEES	\$132,908.00	\$0.00	\$9,236.99	7.18	\$123,671.01	\$123,370.96

Fund: 01 GENERAL

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	TAXED LEVIED BY SCHOOL DISTRICT	9,200,000.00	665,833.96	4,014,172.51	43.63	5,185,827.49
01 1115	CARLINE TAXES	9,000.00	0.00	1,136.62	12.63	7,863.38
01 1120	PUBLIC POWER DIST SALES TAX	160,000.00	0.00	0.00	0.00	160,000.00
01 1125	MOTOR VEHICLE TAX	900,000.00	76,182.97	388,193.41	43.13	511,806.59
01 1370	PRESCHOOL TUITION	60,000.00	12,114.00	41,668.00	69.45	18,332.00
01 1510	INTEREST ON INVESTMENTS	1,200.00	2,672.81	7,719.34	643.28	(6,519.34)
01 1510 0003	INTEREST ON INVESTMENTS/HD ST	0.00	0.23	0.23	0.00	(0.23)
01 1510 0004	INTEREST ON INVESTMENTS/HD ST	0.00	0.00	1.93	0.00	(1.93)
01 1800	REVENUE FR COMM SERVICE/GED/BDA	4,000.00	0.00	179.88	4.50	3,820.12
01 1910	RENTAL OF SCHOOL FACILITIES/PROPERTY	1,000.00	450.00	450.00	45.00	550.00
01 1911	LOCAL LICENSE FEES	5,000.00	0.00	3,925.00	78.50	1,075.00
01 1920	CONTRIB FR PRIVATE SOURCES	0.00	0.00	0.00	0.00	0.00
01 1921	CITY POLICE COURT FINES	5,000.00	28,619.99	58,796.73	1,175.93	(53,796.73)
01 1990	MISCELLANEOUS LOCAL REVENUE	23,000.00	0.00	30,978.92	134.69	(7,978.92)
01 1990 0003	MISC LOCAL REVENUE/HD ST	5,000.00	0.00	0.00	0.00	5,000.00
01 1990 0004	MISCELLANEOUS LOCAL REVENUE/HD ST	0.00	0.00	0.00	0.00	0.00
Subtotal: 1000		10,373,200.00	785,873.96	4,547,222.57	43.84	5,825,977.43
01 2110	COUNTY FINE & LICENSE FEES	90,000.00	0.00	0.00	0.00	90,000.00
01 2210	ESU RECEIPTS	4,500.00	0.00	0.00	0.00	4,500.00
Subtotal: 2000		94,500.00	0.00	0.00	0.00	94,500.00
01 3110	STATE AID TO DISTRICTS	4,661,377.00	466,138.00	2,330,690.00	50.00	2,330,687.00
01 3120	SPECIAL ED PROGRAMS	1,400,000.00	185,599.00	371,198.00	26.51	1,028,802.00
01 3125	SPECIAL ED TRANSPORTATION	100,000.00	0.00	0.00	0.00	100,000.00
01 3130	HOMESTEAD EXEMPTION	400,000.00	9,633.42	9,633.42	2.41	390,366.58
01 3131	RELIEF TO PROPERTY TAXPAYERS	410,000.00	0.00	0.00	0.00	410,000.00
01 3132	PERSONAL PROPERTY TAX CREDIT	200,000.00	0.00	0.00	0.00	200,000.00
01 3134	RAILROAD TAX/PUBLIC SERVICE ENTITIES	7,500.00	0.00	0.00	0.00	7,500.00
01 3155	RULE 4 TEXTBOOK LOAN	0.00	0.00	0.00	0.00	0.00
01 3165	PRESCHOOL FLEX FUNDING	4,000.00	0.00	0.00	0.00	4,000.00
01 3166	SCHOOL AGE FLEX	85,000.00	0.00	0.00	0.00	85,000.00
01 3175	ABE/STATE GRANT	1,500.00	0.00	0.00	0.00	1,500.00
01 3180	PRO-RATA MOTOR VEHICLE	21,000.00	2,523.71	5,411.40	25.77	15,588.60
01 3400	STATE APPORTIONMENT	205,000.00	0.00	0.00	0.00	205,000.00
01 3535	HIGH ABILITY LEARNERS	12,100.00	0.00	11,533.00	95.31	567.00
01 3541	BIRTH TO 3 ENDOWMENT	75,000.00	28,151.00	63,916.00	85.22	11,084.00
01 3575	NEBR INNOVATION GRANT	0.00	0.00	0.00	0.00	0.00
01 3990	OTHER STATE SOURCES	10,000.00	0.00	0.00	0.00	10,000.00
Subtotal: 3000		7,592,477.00	692,045.13	2,792,381.82	36.78	4,800,095.18
01 4105	USF - E RATE	0.00	0.00	0.00	0.00	0.00
01 4305	IMPACT AID PL 874	0.00	0.00	0.00	0.00	0.00
01 4307	AMERICAN INDIAN EDUCATION	0.00	0.00	0.00	0.00	0.00
01 4309 0003	HEAD START	500,000.00	93,056.12	93,056.12	18.61	406,943.88
01 4309 0004	HEAD START	500,000.00	0.00	462,891.16	92.58	37,108.84
01 4505	TITLE I ESEA	220,000.00	0.00	149,524.00	67.97	70,476.00
01 4506	TITLE I ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00
01 4509	TITLE II PART A	50,000.00	0.00	20,799.00	41.60	29,201.00
01 4512	IDEA POVERTY/BASE	5,000.00	0.00	0.00	0.00	5,000.00
01 4515	IDEA PART B SUPPLEMENTAL	0.00	0.00	61,261.00	0.00	(61,261.00)
01 4516	IDEA PART B (619) PRESCHOOL	14,000.00	0.00	0.00	0.00	14,000.00
01 4518	IDEA BASE AND E/P	419,000.00	0.00	376,095.00	89.76	42,905.00
01 4519	IDEA PART B E/POVERTY	0.00	0.00	0.00	0.00	0.00
01 4521	IDEA NON PUBLIC	20,000.00	0.00	9,211.00	46.06	10,789.00
01 4524	ROTC REIMBURSEMENT FROM DOD	75,000.00	7,498.13	39,970.23	53.29	35,029.77
01 4529	ADULT BASIC EDUCATION	500.00	0.00	0.00	0.00	500.00

Fund: 01 GENERAL

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 4530	OTHER FEDERAL RECEIPTS	100,000.00	0.00	0.00	0.00	100,000.00
01 4531	21ST CENTURY LEARNING GRANT/MS	10,000.00	0.00	0.00	0.00	10,000.00
01 4708	MEDICAID IN PUBLIC SCHOOLS	10,000.00	0.00	947.66	9.48	9,052.34
01 4709	MEDICAID ADM ACTIVITIES	20,000.00	0.00	20,861.52	104.31	(861.52)
01 4969	TITLE IV STUDENT SUPPORT	20,000.00	9,428.00	11,919.00	59.60	8,081.00
01 4995	PRESIDENTIAL DISASTER AID/ESSERS	0.00	0.00	0.00	0.00	0.00
01 4997	ESSER II	300,000.00	0.00	0.00	0.00	300,000.00
01 4998	ESSERS III	100,000.00	876,882.00	876,882.00	876.88	(776,882.00)
Subtotal: 4000		2,363,500.00	986,864.25	2,123,417.69	89.84	240,082.31
01 5200	FUND TRANSFERS IN	100,000.00	0.00	0.00	0.00	100,000.00
01 5300	SALE OF PROPERTY	1,000.00	0.00	0.00	0.00	1,000.00
01 5690	OTHER NON-REVENUE RECEIPTS	1,000.00	0.00	269.50	26.95	730.50
Subtotal: 5000		102,000.00	0.00	269.50	0.26	101,730.50
Fund Total:		20,525,677.00	2,464,783.34	9,463,291.58	46.10	11,062,385.42

Fund: 02 DEPRECIATION FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
02 1510	INVESTMENT INCOME	1,000.00	1.75	8.65	0.87	991.35
	Subtotal: 1000	1,000.00	1.75	8.65	0.87	991.35
02 5200	FUND TRANFERS IN	50,000.00	0.00	0.00	0.00	50,000.00
	Subtotal: 5000	50,000.00	0.00	0.00	0.00	50,000.00
	Fund Total:	51,000.00	1.75	8.65	0.02	50,991.35

Fund: 03 EMPLOYEE BENEFITS FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
03 5200	FUND TRANSFERS IN	43,000.00	5,245.30	21,173.62	49.24	21,826.38
	Subtotal: 5000	43,000.00	5,245.30	21,173.62	49.24	21,826.38
	Fund Total:	43,000.00	5,245.30	21,173.62	49.24	21,826.38

Fund: 06 CAFETERIA

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1611	DAILY SALES	45,000.00	24,990.65	114,930.63	255.40	(69,930.63)
06 1650	SUMMER MEAL PROGRAM	0.00	0.00	0.00	0.00	0.00
06 1990 0005	MISCELLANEOUS LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00
	Subtotal: 1000	45,000.00	24,990.65	114,930.63	255.40	(69,930.63)
06 3150	STATE REIMBURSEMENT	5,000.00	0.00	33,304.72	666.09	(28,304.72)
	Subtotal: 3000	5,000.00	0.00	33,304.72	666.09	(28,304.72)
06 4210	FEDERAL REIMBURSEMENT	900,000.00	40,810.21	161,844.91	17.98	738,155.09
06 4211 0005	FED REIMB/CACFP	0.00	15,116.67	38,649.97	0.00	(38,649.97)
	Subtotal: 4000	900,000.00	55,926.88	200,494.88	22.28	699,505.12
06 5200	FUND TRANSFERS	35,000.00	0.00	0.00	0.00	35,000.00
	Subtotal: 5000	35,000.00	0.00	0.00	0.00	35,000.00
	Fund Total:	985,000.00	80,917.53	348,730.23	35.40	636,269.77

Fund: 07 BOND FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
07 1100	LOCAL TAXES	900,000.00	70,459.47	458,344.02	50.93	441,655.98
07 1115	CARLINE TAXES	1,500.00	0.00	131.65	8.78	1,368.35
07 1120	PUBLIC POWER DIST SALES TAX	20,000.00	0.00	0.00	0.00	20,000.00
07 1510	INVESTMENT INCOME	100.00	7.08	85.08	85.08	14.92
Subtotal: 1000		921,600.00	70,466.55	458,560.75	49.76	463,039.25
07 3130	HOMESTEAD EXEMPTION	50,000.00	1,026.55	1,026.55	2.05	48,973.45
07 3131	RELIEF TO PROPERTY TAXPAYERS	30,000.00	0.00	0.00	0.00	30,000.00
07 3132	PERSONAL PROPERTY TAX CREDIT	20,000.00	0.00	0.00	0.00	20,000.00
07 3134	RAILROAD TAX/PUBLIC SERVICE ENTITIES	0.00	0.00	0.00	0.00	0.00
07 3180	PRO-RATA MOTOR VEHICLE	3,000.00	292.31	626.78	20.89	2,373.22
Subtotal: 3000		103,000.00	1,318.86	1,653.33	1.61	101,346.67
Fund Total:		1,024,600.00	71,785.41	460,214.08	44.92	564,385.92

Fund: 08 SPECIAL BLDG FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
08 1100	LOCAL TAXES	0.00	0.00	3.41	0.00	(3.41)
08 1115	CARLINE TAXES	0.00	0.00	0.00	0.00	0.00
08 1510	INTEREST ON LOCAL RECEIPTS	0.00	749.54	3,489.04	0.00	(3,489.04)
08 1990	OTHER LOCAL RECEIPTS	0.00	0.00	0.00	0.00	0.00
Subtotal: 1000		0.00	749.54	3,492.45	0.00	(3,492.45)
08 3130	HOMESTEAD EXEMPTION	0.00	0.00	0.00	0.00	0.00
08 3131	RELIEF TO PROPERTY TAXPAYERS	0.00	0.00	0.00	0.00	0.00
08 3180	PRO-RATA MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00
Subtotal: 3000		0.00	0.00	0.00	0.00	0.00
08 5100	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
08 5120	PREMIUM ON ISSUANCE OF BONDS	0.00	0.00	0.00	0.00	0.00
08 5300	SALE OF PROPERTY	0.00	0.00	0.00	0.00	0.00
08 5690	OTHER NON REVENUE RECEIPTS	0.00	0.00	0.00	0.00	0.00
Subtotal: 5000		0.00	0.00	0.00	0.00	0.00
Fund Total:		0.00	749.54	3,492.45	0.00	(3,492.45)

Fund: 09 QUALIFIED CAPITAL PURPOSE UNDERTAKING FU

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
09 1100	TAXES LEVIED BY SCHOOL DISTRICT	300,000.00	25,570.78	161,560.18	53.85	138,439.82
09 1115	CARLINE TAXES	500.00	0.00	46.17	9.23	453.83
09 1120	PUBLIC POWER DIST SALES TAX	5,000.00	0.00	0.00	0.00	5,000.00
09 1510	INVESTMENT INCOME	100.00	0.00	68.24	68.24	31.76
09 1990	OTHER LOCAL RECEIPTS	100.00	0.00	0.00	0.00	100.00
Subtotal: 1000		305,700.00	25,570.78	161,674.59	52.89	144,025.41
09 3130	HOMESTEAD EXEMPTION	15,000.00	368.58	368.58	2.46	14,631.42
09 3131	RELIEF TO PROPERTY TAXPAYERS	10,000.00	0.00	0.00	0.00	10,000.00
09 3132	PERSONAL PROPERTY TAX CREDIT	500.00	0.00	0.00	0.00	500.00
09 3134	RAILROAD TAX/PUBLIC SERVICE ENTITIES	500.00	0.00	0.00	0.00	500.00
09 3180	PRO-RATA MOTOR VEHICLE	1,000.00	102.51	219.81	21.98	780.19
Subtotal: 3000		27,000.00	471.09	588.39	2.18	26,411.61
09 5100	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
09 5103	QUALIFIED SCHOOL CONSTRUCTION BONDS	0.00	0.00	0.00	0.00	0.00
Subtotal: 5000		0.00	0.00	0.00	0.00	0.00
Fund Total:		332,700.00	26,041.87	162,262.98	48.77	170,437.02

Fund: 12 STUDENT FEES

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
12 1741 1696	H.S. PARTICIPATION FEES	0.00	85.00	3,920.00	0.00	(3,920.00)
12 1741 1697	M.S. PARTICIPATION FEES	0.00	310.00	2,050.00	0.00	(2,050.00)
12 1741 1698	H.S. BAND RENTALS	0.00	0.00	575.00	0.00	(575.00)
12 1741 1706	M.S. BAND RENTALS	0.00	150.00	450.00	0.00	(450.00)
12 1741 1708	HEALTH FEES	0.00	105.00	360.00	0.00	(360.00)
12 1741 1710	H.S. ART FEES	0.00	0.00	450.00	0.00	(450.00)
12 1741 1723	HS LAPTOP INS FEE	0.00	155.00	977.49	0.00	(977.49)
Subtotal: 1000		0.00	805.00	8,782.49	0.00	(8,782.49)
Fund Total:		0.00	805.00	8,782.49	0.00	(8,782.49)

Revenue Summary Report
Processing Month: 01/2023

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	22,961,977.00	2,650,329.74	10,467,956.08	45.59	12,494,020.92

<u>Vendor Name</u>		<u>Vendor Description</u>	<u>Amount</u>
<u>Checking</u>	1		
Checking	1	Fund: 01 GENERAL	
FASTENAL COMPANY		SUPPLIES	965.50
FIRST NATIONAL BANK OF OMAHA		EXPENSES	2,487.43
HEARTLAND FOUNDATION		TUITION	8,460.00
HY-VEE STORES		FUEL/SUPPLIES	1,617.30
		Fund Total:	13,530.23
		Checking Account Total:	13,530.23

<u>Vendor Name</u>		<u>Vendor Description</u>	<u>Amount</u>
Checking	1		
Checking	1	Fund: 01 GENERAL	
3 ARE ONE, INC		ADVERTIZING	20.24
ABSOLUTE HEALTHCARE URGENT CARE		SERVICE	75.00
ACTION BATTERIES UNLIMITED INC		SUPPLIES	463.90
ADVANCED CLEANING EQUIPMENT INC		SERVICE	303.58
AGRIVISION GROUP LLC		SERVICE/SUPPLIES	485.31
AVERY RENTS INC		SERVICE	26.53
BLACKWELL, KATHRYN		MILEAGE REIMBURSEMENT	825.30
BOMGAARS		SUPPLIES	283.75
BORN TO RUN LLC		SERVICE	1,667.00
BOUND TO STAY BOUND BOOKS		SUPPLIES	34.71
CANON FINANCIAL SERVICES, INC		COPIER LEASES	5,487.75
CAPITAL BUSINESS SYSTEMS INC		COPIER SUPPLIES/SERVICE	1,032.48
CASS COUNTY EMERGENCY MANAGEMENT AGENCY		CPR CARDS	25.00
CASS COUNTY TREASURER		REFUND	325.79
CENGAGE LEARNING		SUPPLIES	144.72
CITY OF PLATTSMOUTH		WATER & SEWER	1,492.42
CITY OF PLATTSMOUTH		SUPPLIES/SERVICES	700.00
COLUMBUS TELEGRAM		SUPPLIES/ADVERTISING	215.25
COUNCIL BLUFFS WINNELSON		SUPPLIES	3,009.00
CRICK, RYAN		MUSIC ACCOMPANIST SERVICES	640.00
DEMCO INC		SUPPLIES	67.19
DIGGINS, JUSTIN		MILEAGE REIMBURSEMENT	901.28
DOLLAR GENERAL		SUPPLIES	87.20
DUECHTING, CYNTHIA		LEP SERVICES	3,089.23
EDUCATIONAL SERVICE UNIT #3		SERVICE	26,150.72
FASTENAL COMPANY		SUPPLIES	5,088.56
FIBER PLATFORM LLC		EDUC VIDEO BUNDLE	625.27

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
FIREGUARD INC	SUPPLIES/SERVICE	2,030.00
FIRST STUDENT INC	TRANSPORTATION	56,256.86
GOODWILL INDUSTRIES INC	WORK EXPERIENCE TUITION	3,096.00
GREGG YOUNG CHEVROLET OF PLATTSMOUTH LLC	SUPPLIES/SERVICE	160.17
HEARTLAND ACADEMIC COMPETITIONS	REGISTRATION	200.00
HEARTLAND FAMILY SERVICE	TUITION	5,206.00
HERBAN COFFEE AND BLOOMS	FLOWERS	280.40
HILLER ELECTRIC COMPANY	SERVICE	863.42
HY-VEE STORES	FUEL/SUPPLIES	1,368.20
J.W. PEPPER & SON INC	SUPPLIES	754.46
JUST FOR KIDS THERAPY INC	SERVICES	8,867.25
KERNS EXCAVATING	SERVICE/SUPPLIES	1,360.55
MATHESON TRI-GAS INC	SUPPLIES	882.44
MENARDS BELLEVUE	SUPPLIES	110.05
MIDWEST PRODUCTS II LLC	SUPPLIES	960.00
MOSS, DONNA	SPEECH LANGUAGE SERVICES	11,139.00
MULLENAX AUTO SUPPLY	SUPPLIES	195.86
NATIONAL AUTISM RESOURCES, LLC	SUPPLIER	4,424.00
NCECBVI	VISION SERVICES	4,600.00
NCSA	REGISTRATIONS/DUES	390.00
NEBR ASSOC OF SCHOOL BOARDS	INSERVICE/FEES	1,355.00
NEBRASKA AIR FILTER INC	FURNACE FILTERS	3,643.42
NEBRASKA DEPARTMENT OF EDUCATION		85.00
NEBRASKA EDUCATION TECHNOLOGY SERVICES	SERVICE	189.00
NEBRASKA PUBLIC POWER DISTRICT	ELECTRICITY	33,295.60
NEBRASKA STRENGTH COACHES ORGANIZATION	CONTINUING EDUCATION	100.00
NEW DIRECTIONS SOLUTIONS LLC	SERVICES	15,050.50
O'REILLY AUTOMOTIVE INC	SUPPLIES	102.83

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
OMAHA PUBLIC POWER DISTRICT	UPS/SERVICE	45.80
OMAHA WINLECTRIC CO	SUPPLIES	336.76
ONE SOURCE THE BACKGROUND CHECK COMPANY	SERVICE	26.00
PAINTIN PLACE CERAMICS	SUPPLIES	246.00
PAT'S PIANO SERVICE	TUNING	90.00
PERMITE LLC	SERVICE	500.00
PHILLIPS, LAURA	REIMBURSEMENT	513.00
PLATTSMOUTH CHAMBER OF COMMERCE	DUES	100.00
POPPLER'S MUSIC INC	MUSIC	29.99
PRIME COMMUNICATIONS	REPAIRS	7,533.43
PRIME HOME DEVELOPMENTAL DISABILITIES SERVICES INC	SERVICES	6,190.00
PROFESSIONAL HEATING AND AIR	SERVICE	4,305.00
PROFESSIONAL LOCK AND SAFE LLC	SERVICES	615.00
PSYCHEMEDICS CORPORATION	SERVICE/SUPPLIES	1,628.00
QUADIENT FINANCE USA INC	POSTAGE	1,300.00
QUALITY SIGNS	SIGNS	1,651.50
RALSTON PUBLIC SCHOOLS	HEARING IMPAIRED SERVICES	15,066.47
READ TO THEM INC	SUPPLIES/SERVICE	3,029.25
RGS REPAIR INC	SERVICES	2,145.53
RIVERSIDE ASSESSMENTS LLC	SUPPLIES	75.90
SCHOOL SPECIALTY LLC	SUPPLIES	347.30
SHRED IT US JV LLC	SHREDDING	307.16
SIMPLE SOLUTIONS LEARNING, INC	SUPPLIES	1,784.75
SPARQ DATA SOLUTIONS INC	SERVICE	5,270.00
SPRACKLIN, JULIA		135.00
STAUB - MULLER, LACEY	MILEAGE REIMBURSEMENT	1,647.72
TIME MANAGEMENT SYSTEMS	TIMEKEEPING SYSTEM SERVICE	331.00
TK ELEVATOR CORPORATION	SERVICE	864.93

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>		
UNIVERSITY OF NEBR. - LINCOLN	SCHOLARSHIP	1,200.00		
US BANK NA	FUEL PURCHASES	522.14		
VERIZON WIRELESS	CELL SERVICE	526.60		
VOICE & DATA SYSTEMS INC	SERVICE	3,072.00		
WARGA, STEVE	ADVERTISING	40.00		
WASTE MANAGEMENT OF NEBRASKA INC	TRASH SERVICE	2,797.80		
WHEELHOUSE SOLUTIONS LLC	SUPPLIER	202.51		
WINDSTREAM	TELEPHONE SERVICE	5,437.53		
WITTE PHYSICAL THERAPY	SERVICES/SUPPLIES	4,583.34		
WOODRIVER ENERGY LLC	FUEL	10,776.90		
			Fund Total:	295,507.50
Checking	1	Fund: 06	CAFETERIA	
AGRIVISION GROUP LLC			SERVICE/SUPPLIES	99.01
CONESTOGA SCHOOLS			LUNCHES	3,062.64
MENARDS BELLEVUE			SUPPLIES	46.99
PERRY, GUTHERY, HAASE & GESSFORD PC LLO			SERVICES	4,448.00
			Fund Total:	7,656.64
Checking	1	Fund: 08	SPECIAL BLDG FUND	
PERRY, GUTHERY, HAASE & GESSFORD PC LLO			SERVICES	288.00
			Fund Total:	288.00
Checking	1	Fund: 12	STUDENT FEES	
HY-VEE STORES			FUEL/SUPPLIES	353.84
			Fund Total:	353.84
			Checking Account Total:	303,805.98
<u>Checking</u>	3			
Checking	3	Fund: 05	ACTIVITY FUND	
DIETZE MUSIC HOUSE			SUPPLIES	172.25
FIRST STUDENT INC			TRANSPORTATION	300.10
HY-VEE STORES			FUEL/SUPPLIES	901.38
			Fund Total:	1,373.73
			Checking Account Total:	1,373.73



*From the
Superintendent's desk*

Superintendent Dr. Richard E. Hasty

*Working together to achieve Academic success, respectful Behavior,
and Career readiness in a **Safe** environment.*

**PCS Superintendent Weekly Update
Feb. 10, 2023**



NEBRASKA SCHOOL ACTIVITIES ASSOCIATION

Good luck to our boys that are wrestling in district competition. Go Big Blue!



We have a lot to celebrate at PCS! Click [HERE](#) to see the many *Celebrations of Excellence* for students and staff members that are on our February 2023 Board of Education agenda.



PCS is hiring! Click [HERE](#) to view our open positions.



The Plattsburgh Community School District will use program-based budgeting to plan for the 2023-2024 fiscal year. The process provides a mechanism for establishing and funding the highest priorities for our district.

Click [HERE](#) for more information about how to provide input into our budget.

Our Board of Education held some special meetings related to the budget in December 2022 and January 2023. Here is an update on those items.

PCS had a pre-existing \$2.5 mil. line of credit. If you are wondering why PCS is experiencing challenges with our revenues, please click [HERE](#) to read a document that I prepared in Sept. 2022.

Dec. 17, 2022 - Our Board approved borrowing an additional \$1,000,000 to meet payroll and expense obligations due to pending revenues. Ultimately, the First State Bank approved loaning PCS an additional \$800,000 and not \$1,000,000.

Jan. 21, 2023 - Our Board approved issuing \$4.9 mil. in tax anticipation notes (TANs).

Feb. 10, 2023 -PCS used ESSER III reimbursement funds to pay back the \$800,000 loan and interest related to the Board action on Dec. 17, 2022. PCS used TANs funds to pay back \$1.5 mil. on our \$2.5 mil. line of credit plus interest.

The Finance Committee and Board will continue exploring ways for reducing our debt including program-based budgeting and ongoing efforts to fund payroll and expenses with TANs funds that are at a much lower interest rate than our line of credit.



Menus for the month of February 2023 are available at <https://www.pcsd.org/Page/4163>.

WINTER STORMS

What Can I Do?

Prepare Your Home

Make your home winter ready. Buy needed supplies before the storm arrives. Have a plan in case you lose power or are unable to leave your home.



Monitor Your Forecast

Stay up to date with the latest forecast information as the storm approaches, monitor your favorite source for weather information.



Prepare Your Vehicle

Make your vehicle weather ready. Be sure to include a safety kit, cold weather gear, and all the necessities you may need to deal with the storm ahead.



Have A Plan

Before weather threatens, be sure to have a communications plan, change travel plans, and prepare for the impacts to your routine.



Know The Terms

Winter Storm Watch: There is potential of a significant winter weather event. Conditions are possible but not imminent.

Winter Weather Advisory: Winter weather is imminent and may cause inconveniences.

Winter Storm Warning: A significant winter storm is imminent and is a danger to life and property.

Blizzard Warning: A significant winter storm with strong winds, snow, and low visibility is imminent and is a danger to life and property.

Ice Storm Warning: Dangerous ice accumulations are imminent.



www.weather.gov/winter

Winter storms are still in the forecast. Check out the tips above from the National Weather Service.



As we continue through the winter season, two sources of current weather information are included below.

1. National Weather Service (NWS) <https://www.weather.gov/>
2. The Weather Channel (TWC) <https://weather.com/>

Plan ahead. Stay safe!

FOOD RESOURCES

for Nebraskans and Iowans

Food Bank for the Heartland works with 544 Network Partners, including pantries, schools, churches, emergency shelters and other non-profit organizations to ensure consistent access to healthy foods.

USE THE RESOURCES BELOW TO GET CONNECTED WITH FOOD IN YOUR COMMUNITY:

VISIT THE FOOD BANK WEBSITE

Scan the QR code or go to www.FoodBankHeartland.org and click on "FIND FOOD" for an interactive map showing our partner food providers and mobile pantries.

Scan me!



CALL THE SNAP/FOOD RESOURCE HOTLINE

Food Bank for the Heartland's SNAP Outreach team can help you find a pantry, walk you through the SNAP (formerly Food Stamps) application process, and access additional community resources. Se habla español.

NEBRASKA

1-855-444-5556

Mon-Fri: 8am-6pm

IOWA

1-855-944-3663

Mon-Fri: 8am-5pm

11.14.22

For additional support, including non-food resources, please call 211.

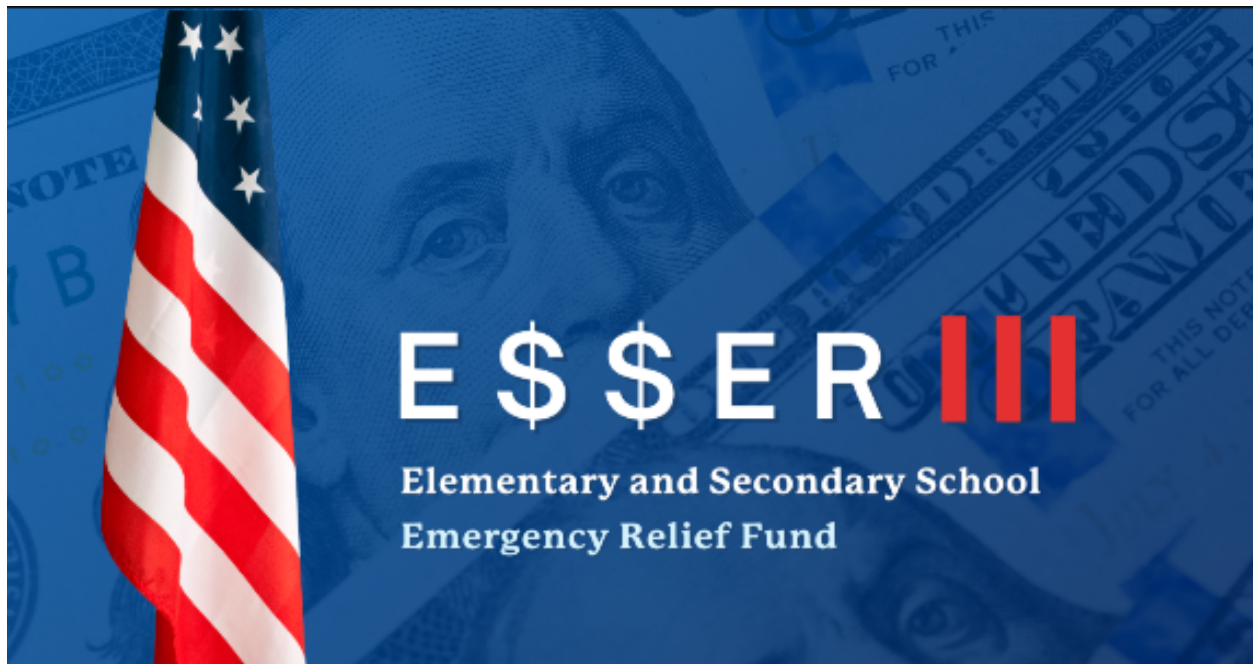


As we continue through the holiday season, please check out the flyer from the Food Bank for the Heartland that includes information about food resources. A website and QR code are available to find food using an interactive map that shows partner food providers and mobile pantries. Click [HERE](#) for a PDF version of the document.

Board Meeting Minutes

Draft minutes from our Board of Education meeting on Jan. 9, 2023 are available by clicking [HERE](#).

Draft minutes from our Board of Education meeting on Jan. 21, 2023 are available by clicking [HERE](#).



On March 11, 2021, President Biden signed the American Rescue Plan (ARP) Act of 2021. The ARP Act includes nearly \$122 billion for the Elementary and Secondary School Emergency Relief (ESSER) III Fund that allows state and local education agencies (LEAs) to take additional steps for continued safe in-person instruction and to address unfinished teaching and learning to mitigate the pandemic. The ESSER III funding enables Nebraska school districts to promote safe school operations and equity-driven, sustainable, evidence-based programs to serve students – especially those who are the furthest from opportunity – and to continue to strengthen teaching and learning. PCS was eligible for \$1,505,865 of ESSER III funds.

In order to be eligible for ESSER III funding, Nebraska school districts had to submit an amendment to our ARP application by Sept. 15, 2021. Prior to

submitting the application, we requested your input relative to the potential uses of the funds.

Thank you to everyone that provided input regarding the potential uses of ESSER III funds at PCS. I am pleased to inform you that we were able to incorporate many of the items in our amendment including updated curriculum materials, professional development for staff members, Clifton Strengths training and support for staff members, bleachers on the east side of the high school stadium, new activity buses and sport utility vehicles, staff dependent care, staff COVID-19 emergency leave (many districts no longer offer this to employees), renovation of the outdoor middle school concession stand to include restrooms, personal protective equipment, interactive technological devices, furniture and equipment, music risers, and musical instruments. If you do not see a specific item, it might be included in one of these broad categories or it might be obtained through other available funding sources

Business manager Jenni Serkiz and I will continue meeting with the Board of Education's Finance Committee to develop a plan and timeline for spending the funds. Unfortunately, we must pay for the items and wait for reimbursement to arrive later. With other ARP funds, it has taken up to eight months for NDE to process the reimbursement request and transfer funding to our district.

Since we are already accessing a line of credit for our usual general fund expenses, we will have to be very strategic about spreading our ESSER III expenditures over the next two fiscal years. For instance, we plan to expend approximately \$1 mil. in the 2021-2022 fiscal year from Sept. 1 to Aug. 31, with the additional amount of about \$505,865 being spent in the 2022-2023 fiscal year.

Our plan for the expenditure of ESSER III funds is available by clicking [HERE](#). There were other requests submitted for ESSER III that are not included here, but many of them are being addressed with other funding sources available in the district.

Thank you, again, for providing your input for our amendment.

THANK YOU

WE APPRECIATE YOUR INPUT

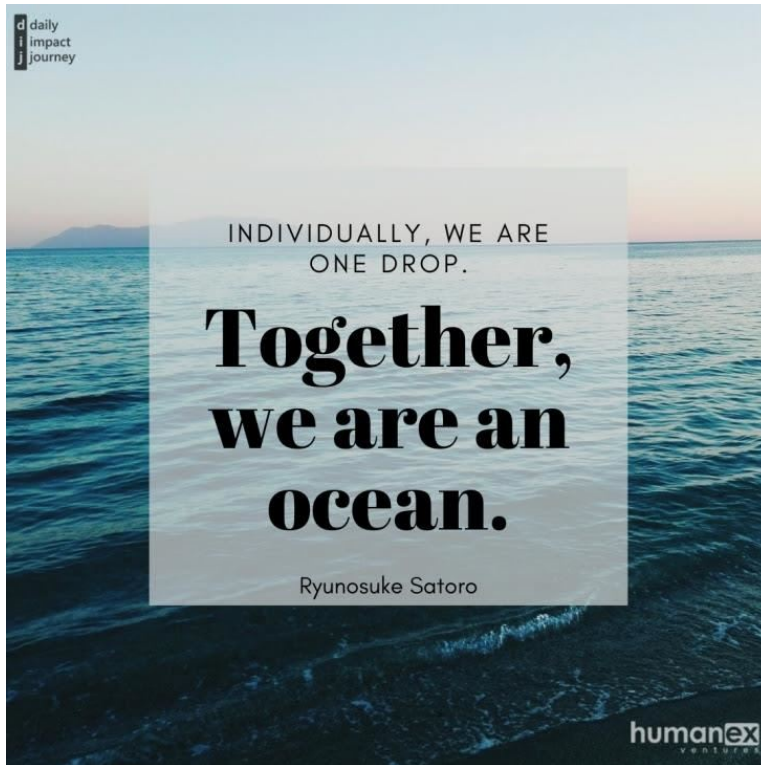
Thank you to everyone that provided input relative to our 2020-2021 COVID-19 protocols and items for consideration in the development of our *2021-2022 PCS Plan for Safe Return to School* which is available by clicking the link below. As part of our ESSER funding, we are required to post and periodically review our plan. Our plan is included below.

[PCS Plan for Safe Return to School](#)

Our safety team includes certified and non-certified staff members from our early childhood center, elementary school, middle school, and high school, including administrators, nurses, school social workers/licensed mental health practitioners, school psychologists, Plattsmouth Education Association representatives, before and after school program directors, our nutrition services director, our transportation location manager, maintenance, and our school resource officer(s).

At this time, our safety team plans to resume quarterly meetings in the 2022-2023 school year. If there is a significant change in COVID-19 or related guidance, we might return to monthly meetings.

Click **[HERE](#)** to provide feedback relative to our 2021-2022 PCS Plan for Safe Return to School. Thank you for your support of the Plattsmouth Community Schools!



Thank you for your support of the Plattsmouth Community Schools. **#PLATTSMOUTHSTRONG**

Best regards,

Superintendent Dr. Richard E. Hasty

**Plattsmouth High School
Principal's Report
Todd Halvorsen
February 13, 2023**

Helping students find their path in a **Positive Respectful Intentional Determined and Engaged** learning environment.

Plattsmouth High School Enrollment

Freshman- 136
Sophomores-122
Juniors- 121
Seniors- 107
Other- 11
Total- 494

High Academic Achievement and Professional Learning Communities (PLC)

All the Juniors are now working on ACT Prep. They will continue to prepare in advisory on Tuesday and Thursday until the ACT Test on April 4.

Guidance Counselors and administrators have met with the departments to review the electives from each department and update elective offerings for each department.

Students and Staff of The Week:

Staff -

Mark Schuette - 1.9.23
Mazsarai Silvestry - 1.16.23
Lara Day - 1.23.23
Megan Poppen - 1.30.23
Christine Knust - 2.6.23

9th Grade -

Haylie Briggs - 1.9.23
Braylin Gehrke - 1.16.23
Kaleb Scherlie - 1.23.23
Lee (Hank) Adkins - 1.30.23
Rusty Helsley - 2.6.23

10th Grade -

Mason Durow - 1.9.23
Jeremy Campbell - 1.16.23
Mila Wehrbein - 1.23.23
Claire Laney - 1.30.23
Sydney Barnes - 2.6.23

11th Grade -

Hayden Coleman - 1.9.23
Ciara Whitley - 1.16.23
Ireland Todd - 1.23.23
Kenzie Ostrander - 1.30.23
Seth Thompson - 2.6.23

12th Grade -

Peyton Blankman - 1.9.23

Julianna Hamilton - 1.16.23

Ian Crom - 1.23.23

TJ Fitzpatrick - 1.30.23

Jadyn Hamilton - 2.6.23

Academy Report

Second semester started with the Academy Kick-Off 2.0 on January 13, 2023. This day included a Positive Assembly to celebrate the many successes that occurred in 1st semester. In the afternoon, students from the Academy Core Leaders, Student Council and the Student Activities Leadership Team participated in Leadership Training with Mike Donahue of ValueUp. Next, we had an All-Academy Assembly also facilitated by ValueUp that spoke to students knowing their worth and the value of their dreams and aspirations. The day ended with a special session with Mike Donahue designed for students who are academically at-risk. There were also Academy challenges in the gym that were organized by Mr. Kevin Tilson. Funding for this event was provided by Plattsmouth Education Foundation through the Jeff Wiles Leadership Fund and a grant from the Plattsmouth Community Foundation Fund.

The Career Mentor Program started again on January 17, 2023. In this program, each Advisory is matched with a member of the community who is aligned with their Academy. The Mentor visits their Advisory each month and discusses a variety of topics with the students pertaining to college and career experiences. A large focus is being placed on the Nebraska Standards for Career Readiness and how the Mentors can reinforce the skills that are needed in their various careers. At this time we have 30 Career Mentors working with our students.

On February 6, 2023 the new Career Academies at PHS website was launched! This project began in March 2022 with Fruitful Design and included a branding campaign and website design. After months of working with various graphic designers, photographers, videographers and our own students and staff, the website has been completed. We are excited to have this presence online for prospective and current families to learn more about what is available through the Career Academies and PHS!

Also on February 6, 2023 we held Career Academy Night in conjunction with the Varsity Basketball games versus Conestoga. In between the girls and boys varsity games, we took time to recognize the Career Academy Sponsors, Mentors and Advisory Board members. Each of these people that were recognized received a Career Academies travel mug. We are grateful for their contributions to the success of the Career Academies at PHS.

Activities Report

Winter sports are winding down. Girls district wrestling was last week. We did not have any girls qualify for State. Boys district wrestling is this weekend at Grand Island Northwest (Feb. 10 & 11). The girls final regular season game is tonight (2/9) at Wahoo and the boys will be next Friday at Gross. We will host the first round of Sub-district basketball for the girls on 2/20 and the boys on 2/22, both vs Nebraska City at 6:00pm. The winner will then play the following night at Waverly. The Show Choir will be in full swing beginning on 2/18. Speech has had a few meets thus far and district Speech will be on March 4th. Spring practice begins on February 27th with the first games being March 16th.

The 2022-2023 school year will focus on the following points:

1. Continuing the growth of Wall to Wall Academies and expanding internship opportunities
2. Continue to develop a culture of respect, inclusion, encouragement, and celebration of students and staff.
3. Advancing civic engagement.

Plattsmouth High School staff continually seek to improve upon the processes of our curriculum and academy teams. That effort is focused upon data interpretation, identifying student needs, and responding with collective efficacy.

Educationally yours,
Todd Halvorsen

Middle School Board Report
John Campin-Principal
February 13, 2023
Current Enrollment Numbers for 2022-23

5th-96
6th-97
7th-94
8th-96
Total-383

I want to recognize Julie Little this month. Julie has put in a ton of hours to make the library her own this past year. Julie has and is taking classes to learn how to enhance the library and make it the hub of the school. Numerous students choose to go to the library daily on their own time as well. Thank you, Mrs. Little, for your effort!!!!

A shout out to Madeleine Harvey and Petyon Coulon for making it to the Cass County Spelling Bee!!!!

Check out our school Facebook page. You will see our weekly newsletter where we share students of the week in each grade and extra curricular updates.

Plattsmouth Elementary School

Board of Education Report
Dr. Amber Johnson, Elementary Principal
February 13, 2023

1. 2022-2023 Student Enrollment: *As of February 1, 2023*

Grade	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.
Kdg.	85	73	80	80	78	79	82	81
1st	100	98	98	96	96	96	95	94
2nd	95	98	94	94	95	95	96	95
3rd	94	91	96	96	96	96	96	96
4th	85	80	81	82	81	81	79	80
Total	459	441	449	448	446	447	448	446

2. Winter 2023 - Percentage of Student Growth (NWEA MAP Reading)

As we continue to focus on student achievement, it is equally important to observe percent of student proficiency growth according to our Winter 2022 NWEA MAP Reading assessment results. Below is the percentage of students who met their growth projection within each grade level. We are very proud of our educators as we continue to focus our combined efforts on student growth and achievement as it relates to our overall continuous improvement process. Spring 2023 NWEA MAP Reading - Percentage of students who met their growth projection will be shared in the June 2023 Plattsmouth Elementary School Principal report.

Percentage of Students Who Met Growth Projection - NWEA MAP Reading:

Kindergarten - 59%

1st - 44%

2nd - 51%

3rd - 55%

4th - 60%

3. Coming Soon - 3rd & 4th Grade Nebraska Student Center Assessment System (NSCAS):

This upcoming April, our 3rd and 4th grade students will be taking the Nebraska Student Center Assessment System (NSCAS) in the area of Reading and Math. Our educators are in the process of planning and preparing our students for this upcoming summative assessment. Please note, students will be provided ample opportunity to practice sample questions before the testing season. Student assessment results will be embargoed until Fall 2023.

4. February 20, 2023 - Professional Development Agenda:

On Monday, February 20, 2023, our certificated teachers will take part in the following professional development:

- a. Reading fluency and accuracy training
- b. Professional Growth Goal & Grade Level check-in
- c. Small group instruction planning based on grade level data (DRA, STAR, and MAP)
- d. Specials - Cross-curricular planning
- e. Special Education meeting with Mrs. Wright - A.M.
- f. ELA Curriculum Committee - P.M.

5. PES January Blue Devils of the Month:

Congratulations to our January 2023 PES Blue Devils of the Month:

Kindergarten - Alex LaRiviere, Danilo Urbina Gonzalez, Jax Newman, Ollie Clark, Wesley Negrete

1st - Genesis Garcia, Kenai Henrichs, Lilly Hamernnick, Griffin Wimer, Peyton Lane

2nd - Lillian Helmick, Kenna Hamilton, Suria Stuart, Cain Sylvester

3rd - John Whitmore, Alex Pearson, Teagan Betts, Blake Penke

4th - Lillian Helmick, Lily Crum, Daxton Hamilton, Liam Nissen



**CASS COUNTY HEAD START & EARLY HEAD START
PLATTSMOUTH EARLY CHILDHOOD CENTER**

Main office: 902 Main Street, Plattsmouth, NE 68048 Mailing address: 1912
Old Highway 34 Plattsmouth, Nebraska 68048 402-296-5250



**Head Start Director's Report
February, 2023**

Early Childhood Numbers as of: 2/01/2023

Enrollment:

Accepted for Tuition/Head Start for 2022-2023:

PECC	69
Conestoga Head Start	16
Total for Head Start	85 out of 100
Tuition at PECC	29
<i>Total Enrollment for PECC/Conestoga</i>	<i>114</i>

Birth to Three Program Enrollment Report:

Sixpence	12
Birth to 5 Special Education Home/Community Based/Speech	49
Early Head Start	10 out of 10

Attendance (2022-2023)

Week Of:	Head Start Only	Tuition Only	Combined
1/2/2023	91.95%	90.80%	91.64%
1/9/2023	91.34%	94.48%	92.17%
1/16/2023	87.45%	86.21%	87.13%
1/23/2023	88.75%	88.28%	88.63%
1/30/2023	89.05%	91.38%	90.22%

Head Start Grant Information:

The Fiscal Year (FY) 2023 continuation grant application was due on Oct. 1st, 2022. The grant was submitted on 9/29/2022. The chart below outlines the funding amounts for the grant for fiscal year 2023.

Funding Type	Projected Funding	Funded Federal Enrollment
Head Start Program Operations & Training and Technical Assistance	\$1,026,018	100
Early Head Start program Operations & Trainings and Technical Assistance	\$161,172	10
Total Grand Funding	\$1,187,190	110
In-Kind (non-federal share) for HS & EHS	\$296,948	
Total Grant Amount	\$1,484,738	

The American Rescue Plan (COVID-19) non-competing new one-time grant was submitted on May 17, 2021.

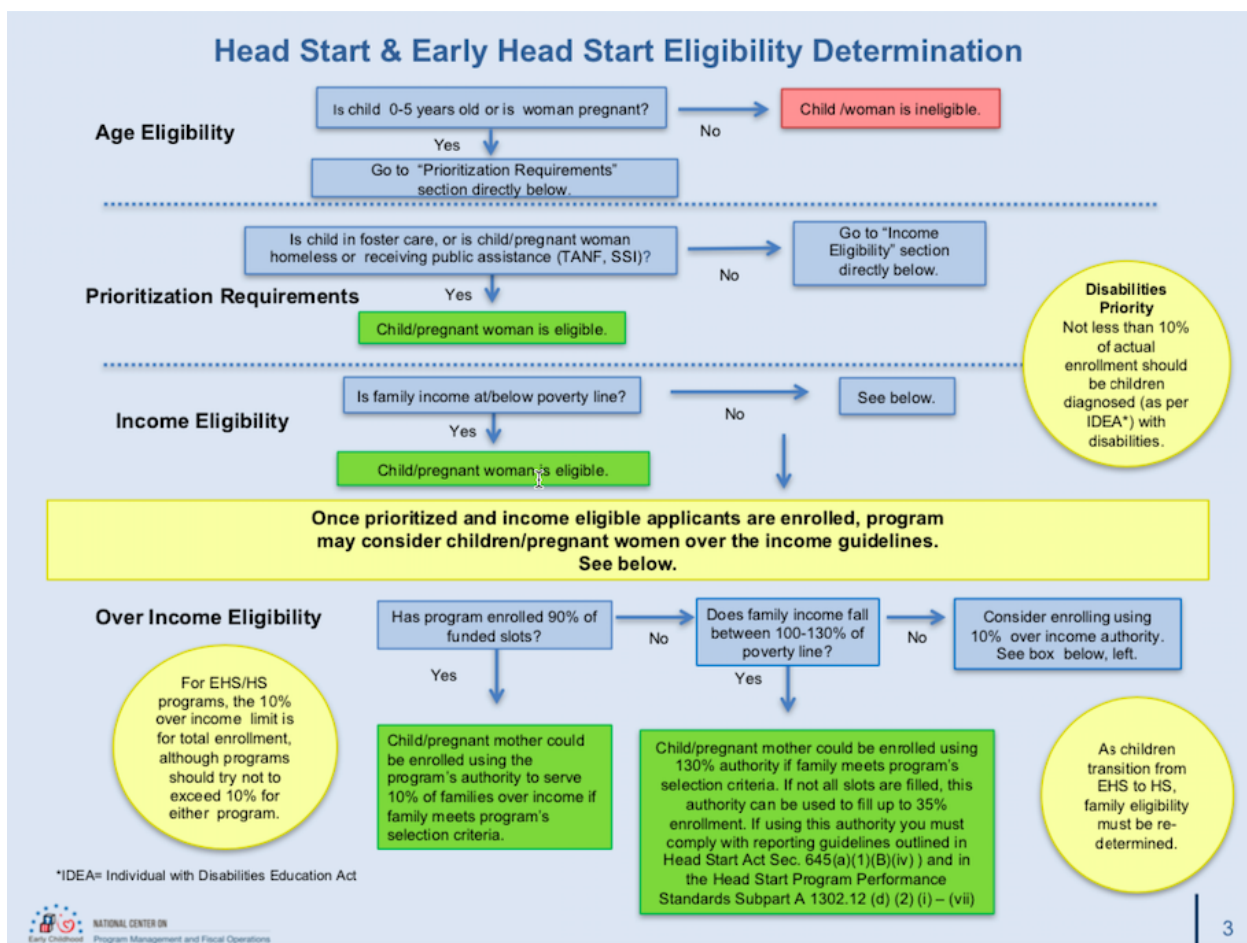
Funding Type	Head Start	Early Head Start
American Rescue Plan (COVID-19) Non-Competing New One-Time Grant #07HE001040		\$131,615
In-Kind (non-federal share) for HS & EHS -- Waiver		\$0
TOTAL GRANT AMOUNT		\$131,615

Office of Head Start Communications:

- ACF-PI-HS-23-01: [Supplementary Information on Establishing an Evidence-based COVID-19 Mitigation Policy](#)

Trainings:

- Eligibility, Recruitment, Selection, Enrollment and Attendance (ERSEA)
 - Board of Education Overview
- Head Start’s mission is to serve the neediest children and families, promote school readiness and foster self-sufficiency of low income families. At Cass County Head Start we have developed ERSEA policies and procedures to accomplish this.
- Cass County Head Start is made up of 2 programs. We serve 10 students in home-based Early Head Start. This program can serve pregnant moms, infants and children until they are 3 years old and can transition into a preschool program. Our Head Start preschool program is funded to serve 100, 3 and 4 year old children until they are age eligible for kindergarten.
- Children can be eligible for our program in 4 ways. The largest part of our enrollment comes from families that fall below the federal poverty guidelines. Children can automatically qualify by being in foster care. Families that are homeless, receiving public assistance, SNAP or SSI also automatically qualify. 35% of our enrollment can come from families between 100% and 130% of federal poverty guidelines and 10% of our enrollment can be over income. The flowchart below can be helpful to understand factors involved with determinations including a child’s age, a family’s income or their receipt of public assistance.



- Recruitment for the 2023-2024 school year will begin very soon. Recruitment plans to find the neediest families are in place for the Conestoga and Plattsburgh Head Start sites and Early Head Start. Once we find these families they must go through a verification process. They first need to fill out an application. Then an interview with a Family Support Advocate will take place. We use the Intake Interview Worksheet to make sure we are getting all the information needed. We ask that each family submit documents that verify they are eligible for the program. We accept tax returns, W-2's and check stubs. They also can submit legal documents such as foster care, TANF, SSI or SNAP paperwork. We also accept written statements to verify eligibility. Families are treated with dignity and strict confidentiality is kept with all information that is being shared and documents they provide to us.
- Each application is given points to be used for selection consideration using our Priority Points Sheet. Points are awarded for things like income, age of the student, family risk factors, family crisis situations and disability. The areas that points are awarded are determined by things we track and report in our PIR (Program Information Report) and the needs in our community. A guidance document was developed so all applications will be scored the same no matter which Family Support Advocate is verifying it. A blind

enrollment process based on points is used. Head Start then asks us to maintain a ranked viable waitlist to draw from.

- The last area of ERSEA is Attendance. Head Start Performance Standards asks that we maintain a monthly average attendance rate above 85%. To make this happen we support families that have children that are chronically absent. If a child is unexpectedly absent, staff will attempt to contact the parents to ensure the child's well being. Home visits will be made when a child is absent 2 days in a row with no family contact. We develop attendance plans and offer referrals for families that may need assistance getting their child to school.

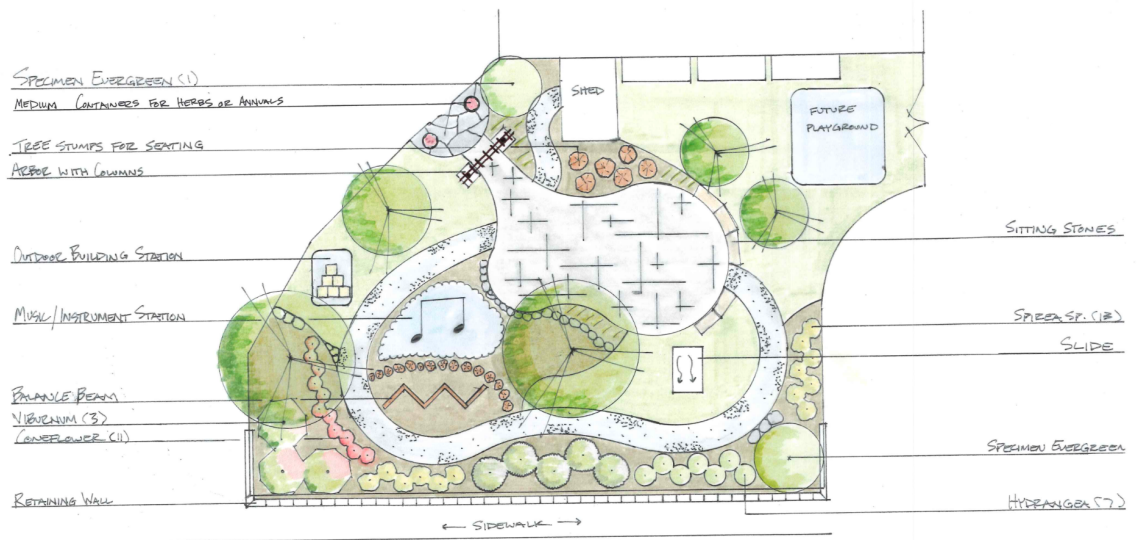
Personnel:

- Welcome- 1.Kaylee Brink a paraeducator in Ms. Megan's classroom.

Policy Council:

At the regular meeting on Tuesday, February 6th at 6pm and conducted the following business:

- Reviewed Early Childhood Grant application
- Reviewed 2021-2022 Head Start Annual Report
- Covid-19 Mitigation Policy
- Reviewed reports: Directors, Health, Education, and Family
- Reviewed Bids for the outdoor Classroom
 - GreenLife
 - Budget breakout is attached



- Jensen Gardens, walk through visual video is the link
- [Jensen Garden Bid](#)

Next meeting is scheduled for Monday, April 3rd 2023

Respectfully submitted,

Mrs. Juli Beck, Cass County Head Start Director



**CASS COUNTY HEAD START & EARLY HEAD START
PLATTSMOUTH EARLY CHILDHOOD CENTER**

Main office: 902 Main Street, Plattsmouth, NE 68048 Mailing address: 1912
Old Highway 34 Plattsmouth, Nebraska 68048 402-296-5250



**Head Start Treasurer's Report
February, 2023**

Continuation Grant from 1/1/2023 to 12/31/2023 **\$ 1,484,738**

Total Head Start Grant Funds from 1/1/2023 to 12/31/2023 \$ 1,282,523

Total Early Head Start Grant Funds from 1/1/2023 to 12/31/2023 \$ 202,215

American Rescue Plan (COVID-19) Non-Competing One-Time Grant
March 2023) \$ 131,615 (use by

Head Start Expenditures for the Month of: January 2023 \$ 86,154

Early Head Start Expenditures for the Month of: January 2023 \$ 6,902

Total Grant Period Expenditures 1/1/2023 to 12/31/2023

Head Start \$ 86,154

Early Head Start \$ 6,902

Percent of Budget 1/1/2023 to 12/31/2023

Head Start 15 %

Early Head Start 29 %

In-Kind for the Month of: December, 2022 \$20,756

In-Kind Credited to Date:

Head Start 1/1/2023 to 12/31/2023 \$22,086

Early Head Start 1/1/2023 to 12/31/2023 \$2,749

Total 1/1/2023 to 12/31/2023 \$25,154

Percent of Required In-Kind For Fiscal Year 2023

Head Start (\$256,505 total required) 12%

Early Head (\$40,443 total required) 15%

Total Required (\$296,948) 12%

Head Start Nutrition Expenditures for the Months of: January 2023

\$19,099

Meals Served in the month of Jan. 2023

Conestoga: Breakfast:200 Lunch:200 **Plattsmouth:** Breakfast: 1,084 Lunch: 1,097



Supplementary Information on Establishing an Evidence-based COVID-19 Mitigation Policy

 eclkc.ohs.acf.hhs.gov/policy/pi/acf-pi-hs-23-01

[View the Latest COVID-19 Updates from the Office of Head Start](#)

Supplementary Information on Establishing an Evidence-based COVID-19 Mitigation Policy ACF-PI-HS-23-01

U.S. (United States) Department
of Health and Human Services

ACF
Administration for Children and Families

- 1. Log Number:** ACF-PI-HS-23-01
- 2. Issuance Date:** 01/06/2023
- 3. Originating Office:** Office of Head Start
- 4. Key Words:** COVID-19; Health Services Management; Safety Practices; Head Start Program Performance Standards; Safe Environments; Program Planning

Program Instruction

To: Head Start and Early Head Start Grant Recipients and Delegate Agencies

Subject: Supplementary Information on Establishing an Evidence-based COVID-19 Mitigation Policy

Instruction:

In January 2023, the Administration for Children and Families (ACF) published its Final Rule, [Mitigating the Spread of COVID-19 \(Coronavirus Disease 2019\) in Head Start Programs](#). This Final Rule removes the universal masking requirement for individuals 2 years and older. It does not address the vaccination requirement from the [Interim Final Rule with Comment Period \(IFC\)](#), so the Head Start Program Performance Standards (HSPPS) at 45 CFR

§§[1302.93](#) and [1302.94](#) remain in effect. The Final Rule requires Head Start programs to have an evidence-based COVID-19 (Coronavirus Disease 2019) mitigation policy, developed in consultation with their Health Services Advisory Committee (HSAC).

This Program Instruction (PI) provides supplementary information to support grant recipients in developing the required evidence-based COVID-19 (Coronavirus Disease 2019) mitigation policy.

HSPPS (Head Start Program Performance Standards) Requirements

To protect children, families, and staff from infection and illness, [45 CFR §1302.47\(b\)\(9\)](#) requires Head Start programs to have an evidence-based COVID-19 (Coronavirus Disease 2019) mitigation policy developed in consultation with their HSAC (Health Services Advisory Committee) that can be scaled up or down based on the impacts or risks of COVID-19 (Coronavirus Disease 2019) in the community.

All Head Start and Early Head Start programs are required to establish and maintain an HSAC (Health Services Advisory Committee) ([45 CFR §1302.40\(b\)](#)). The HSAC is an advisory group usually composed of local health providers, like pediatricians, nurses, nurse practitioners, dentists, nutritionists, and mental health providers. Head Start staff and parents also serve on the HSAC (Health Services Advisory Committee).

This Final Rule requires programs to have established an evidence-based COVID-19 (Coronavirus Disease 2019) mitigation policy in consultation with their HSAC (Health Services Advisory Committee) by March 7, 2023.

Evidence-based Policy

As stated in the Final Rule, *evidence-based* is an umbrella term that refers to using the best research evidence (e.g., found in health sciences literature) and clinical expertise (e.g., what health care providers know) in content development.^[1] Integrating the best available science with the knowledge and considered judgements from stakeholders and experts benefits Head Start children, families, and staff.^[2]

The COVID-19 (Coronavirus Disease 2019) mitigation policy should be informed by objective evidence and findings from research and expert recommendations from public health authorities such as the U.S. Centers for Disease Control and Prevention (CDC) and state, tribal, local, and territorial health departments. Head Start programs have various sources to consider, including but not limited to:

- CDC (Centers for Disease Control) guidance, including [general COVID-19 \(Coronavirus Disease 2019\) information](#) and early care and education (ECE) program-specific guidance, such as [Operational Guidance for K-12 Schools and Early Care and Education Programs to Support Safe In-Person Learning](#).

- State, tribal, local, and territorial health departments, universities, and professional health organizations
- Caring for Our Children health and safety standards
 - [9.2.3.2: Policy Development for Care of Children and Staff Who Are Ill](#)
 - [9.2.4.4: Written Plan for Seasonal and Pandemic Influenza](#)

The Early Childhood Learning and Knowledge Center features an interactive module to support Head Start programs in learning how to find and use up-to-date, trustworthy, and consistent health information. Programs may access [How to Find Science-informed and Evidence-based Health Information](#) to explore five steps to help determine if information is current and accurate when developing an evidence-based policy.

Grant recipients are not limited to the considerations outlined below when developing their evidence-based policy.

Considerations for an Evidence-based COVID-19 (Coronavirus Disease 2019) Mitigation Policy

Mitigation Strategies

As stated in the Final Rule, in the context of COVID-19 (Coronavirus Disease 2019), *mitigation* refers to measures taken to reduce or lower SARS-CoV-2 transmission, infection, or disease severity. Other terms used for this same concept are "risk reduction strategies" or "prevention strategies."

An evidence-based COVID-19 (Coronavirus Disease 2019) mitigation policy should use multiple strategies at the same time, such as masking, ventilation, and staying at home when sick. Current evidence suggests the importance of a layered approach whereby one strategy is "layered" upon another because they are more effective in minimizing the impact of SARS-CoV-2 than when using one strategy alone.^[3] When developing their policy, Head Start programs should consider the [risk factors](#) for their staff and the families served, strategies to be used when the impact of COVID-19 (Coronavirus Disease 2019) changes in the community, and how the risk of exposure could change depending on the Head Start services provided.

COVID-19 (Coronavirus Disease 2019) Community Levels

CDC (Centers for Disease Control) developed the [COVID-19 \(Coronavirus Disease 2019\) Community Levels](#) to help individuals, agencies, and organizations make choices on what precautions to take based on the level of disease burden in their community. It provides county-level data for each U.S. state and territory, determined by a combination of three metrics that are updated weekly — new COVID-19 (Coronavirus Disease 2019) hospital admissions per 100,000 population in the past seven days, the percent of staffed inpatient beds occupied by COVID-19 (Coronavirus Disease 2019) patients (seven-day average), and

new COVID-19 (Coronavirus Disease 2019) cases per 100,000 population in the past seven days. Using these data, the COVID-19 (Coronavirus Disease 2019) Community Level is classified as low, medium, or high. Grant recipients should consider using this data and guidance to inform their evidence-based COVID-19 (Coronavirus Disease 2019) mitigation policy. Layered prevention strategies should also be able to be increased when community risk is higher (e.g., when COVID-19 (Coronavirus Disease 2019) Community Level has increased).

COVID-19 (Coronavirus Disease 2019) Vaccination

At this time, the national vaccination requirements at 45 CFR §§[1302.93](#) and [1302.94](#) remain in effect for staff, certain contractors, and volunteers in Head Start programs in states that are not subject to permanent^[4] or preliminary^[5] court injunctions. There is no federal requirement to go further. However, all programs still have the discretion to require, promote, and encourage COVID-19 (Coronavirus Disease 2019) vaccines for staff, subject to tribal, state, and local laws. ACF strongly encourages that all staff, contractors, and volunteers be up-to-date on their [COVID-19 \(Coronavirus Disease 2019\) vaccinations](#) given the proven benefits for individual and community safety, including reduced incidences of severe illness, hospitalization, and death.

OHS (Office of Head Start) also wants to make sure all families can obtain accurate information about the [COVID-19 \(Coronavirus Disease 2019\) vaccine](#) and encourages programs to address in their mitigation policy how they can help families and children access the vaccines. Programs may still consider COVID-19 (Coronavirus Disease 2019) vaccination in their evidence-based policy, including ways to provide access and increase uptake of vaccines among Head Start staff, contractors, volunteers, and children and families.

Prioritizing Strategies

Per CDC (Centers for Disease Control), Head Start programs should consider local context when developing and implementing a response to COVID-19 (Coronavirus Disease 2019) conditions. Factors to consider include:

- Age of population served
- People with disabilities
- People at risk of getting very sick
- Equity
- Availability of resources
- Communities served
- Pediatric-specific considerations

A fuller discussion of each of these factors can be found in [CDC \(Centers for Disease Control\)'s Operational Guidance for K-12 Schools and Early Childhood Programs to Support Safe In-person Learning](#).

Responsive to Changing Conditions

The intent of this policy is to make sure programs can adapt to changing circumstances and conditions of [COVID-19 \(Coronavirus Disease 2019\)](#) while still protecting the health of children, families, and staff. The requirement for having an evidence-based [COVID-19 \(Coronavirus Disease 2019\)](#) mitigation policy specifies that it needs to allow for programs' response to be scaled up or down based on the impact of [COVID-19 \(Coronavirus Disease 2019\)](#) in the community. It gives Head Start programs more flexibility to adapt to the changing circumstances and conditions of the virus and be responsive to the unique challenges and needs of their communities.

Given the unpredictable and evolving nature of [COVID-19 \(Coronavirus Disease 2019\)](#), Head Start programs may go through periods where the impact of [COVID-19 \(Coronavirus Disease 2019\)](#) is low, medium, or high. Programs' [COVID-19 \(Coronavirus Disease 2019\)](#) mitigation policy should specify what prevention strategies or combination of strategies will be used when the impacts or risks of [COVID-19 \(Coronavirus Disease 2019\)](#) increases or decreases, and how the policy is communicated to children, families, and staff. Programs can also decide to place requirements related to [COVID-19 \(Coronavirus Disease 2019\)](#) mitigation policies as needed. For example, a program may choose to require universal masking when there are higher levels of transmission or burden in the community, consistent with [CDC \(Centers for Disease Control\)](#) guidance. We include additional considerations for the communication of the policy below.

Additional Precautions

While local context is critical, Head Start programs may also want to consider additional precautions regardless of the level of impact from [COVID-19 \(Coronavirus Disease 2019\)](#) at that time and in consideration of the needs of the communities that programs serve. As noted in [CDC \(Centers for Disease Control\)](#)'s guidance to K-12 schools and [ECE \(Early Care and Education\)](#) settings, program administrators should work with health departments in their jurisdiction to consider other local conditions and factors when deciding to implement prevention measures. Pediatric-specific indicators, such as vaccination rates among children, pediatric-specific health care capacity, pediatric hospitalizations, and pediatric emergency visits, can help with deciding on which mitigation strategies to use. Head Start programs may consider the extent to which children or staff are at increased risk for severe disease from [COVID-19 \(Coronavirus Disease 2019\)](#) or have family members at increased risk for [severe disease](#). [ECE \(Early Care and Education\)](#) programs may choose to implement universal indoor mask use, for example, to meet the needs of the families they serve, which could include people at risk for getting very sick with [COVID-19 \(Coronavirus Disease 2019\)](#).

Programs should also consider how their COVID-19 (Coronavirus Disease 2019) mitigation policy protects children with disabilities, children who are immunocompromised, and children at higher risk of severe complications, as well as layered mitigation strategies to make sure children can safely continue to attend the program in person. For example, programs may consider additional mitigation measures, such as more extensive mask use or increasing ventilation, if there are children who cannot safely wear a mask because of their disability, as defined by Section 504 of the Rehabilitation Act of 1973. The U.S. Department of Education's [Disability Rights](#) webpage provides guidance and resources for schools and ECE (Early Care and Education) programs to make sure students with disabilities continue to receive the services and supports they are entitled to so they have successful in-person educational experiences.

Communication Plan

COVID-19 (Coronavirus Disease 2019) mitigation policies should include a strong communication plan consistent with [45 CFR §1302.41\(b\)\(2\)](#) to make sure staff and families are prepared to navigate the ongoing conditions of COVID-19 (Coronavirus Disease 2019). Programs should consider:

- Who communicates to staff and families?
- What should be communicated?
- When are communications shared and with what frequency? How does the timing for communications relate to changing COVID-19 (Coronavirus Disease 2019) conditions in the community?
- How will it be communicated? For example, programs may have signs outside classrooms and the building if masks are required or recommended.
- Is the communication accessible to individuals with disabilities?

Evolving guidance comes from various federal, state, tribal, local, and territorial authorities, in addition to CDC (Centers for Disease Control). Employers should be prepared to communicate changes in protocols as far in advance as possible to staff and families.

Please direct any questions regarding this P.I. (Program Instruction) or the requirement that Head Start programs have an evidence-based COVID-19 (Coronavirus Disease 2019) mitigation policy to your regional office.

Thank you for your work on behalf of children and families.

/ Tala Hooban /

Tala Hooban
Acting Director
Office of Head Start

See PDF Version of Program Instruction:

[Supplementary Information on Establishing an Evidence-based COVID-19 Mitigation Policy](#) [PDF, 100KB]

[1] Adapted from Office of Disease Prevention. Evidence-based practices and programs. National Institutes of Health <https://prevention.nih.gov/research-priorities/dissemination-implementation/evidence-based-practices-programs>

[2] Adapted from European Centre for Disease Control and Prevention. European Centre for Disease Prevention and Control. Evidence-based methodologies for public health – How to assess the best available evidence when time is limited and there is lack of sound evidence. Stockholm: ECDC; 2011.

https://www.ecdc.europa.eu/sites/default/files/media/en/publications/Publications/1109_TER_evidence_based_methods_for_public_health.pdf

[3] Center for Disease Control and Prevention. “*Science Brief: Indicators for Monitoring COVID-19 (Coronavirus Disease 2019) Community Levels and Making Public Health Recommendations.*” August, 2022. Retrieved from: <https://www.cdc.gov/coronavirus/2019-ncov/science/science-briefs/indicators-monitoring-community-levels.html>

[4] The U.S. Department of Health and Human Services (HHS) received notice that as of Sept. 21, 2022, following a decision by the United States District Court for the Western District of Louisiana, implementation and enforcement of [Vaccine and Mask Requirements to Mitigate the Spread of COVID-19 \(Coronavirus Disease 2019\) in Head Start Programs](#), 86 Fed. Reg. 68052 (Nov. 30, 2021) (the “Interim Final Rule” or “IFC”), is permanently enjoined in the following 24 states: Alabama, Alaska, Arizona, Arkansas, Florida, Georgia, Indiana, Iowa, Kansas, Kentucky, Louisiana, Mississippi, Missouri, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Carolina, South Dakota, Tennessee, Utah, West Virginia, and Wyoming. Head Start, Early Head Start, and Early Head Start-Child Care Partnership grant recipients in those 24 states are not required to comply with the IFC. (Interim.Final.Rule.with.Comment).

[5] As of Dec. 31, 2021, following a decision by the United States District Court for the Northern District of Texas, implementation and enforcement of the IFC. (Interim.Final.Rule.with.Comment) is preliminarily enjoined in Texas.

Historical Document



CASS COUNTY HEAD START/EARLY HEAD START
PLATTSMOUTH EARLY CHILDHOOD CENTER
Main office: 902 Main Street, Plattsmouth, NE 68048
Mailing address: 1912 East Highway 34
Plattsmouth, Nebraska 68048
402-296-5250



COVID-19 Mitigation Policy

- Vaccines and face coverings
 - Face coverings are optional for all students, staff and visitors inside school buildings and offices.
 - Staff and families should continuously monitor their health. If a student or staff member feels ill, they are encouraged to stay home.
 - Staff and families are encouraged as eligible to be vaccinated against Covid-19 in consultation with their doctor.

- Enhanced disinfecting measures
 - School buildings will undergo cleaning and sanitization procedures at least daily.
 - Frequently touched surfaces will be sanitized with an EPA-approved disinfectant or sprayed with an ionizer at least daily.
 - Shared materials should be disinfected between uses. The Zonos machine used to disinfect classroom materials.
 - Classroom tables regularly wiped down with an EPA-approved disinfectant or sprayed with an ionizer. Disinfectant available in each classroom.
 - Hygiene
 - Staff will work with students to teach and reinforce proper hand washing.
 - Hand sanitizer will be available throughout schools, where permitted by the fire marshal.
 - Staff will work with students on properly covering coughs and sneezes.
 - Hand washing or sanitizing will be part of the routine when moving throughout the school, before and after mealtimes and more.

- 💡 Mealtimes
 - Staff and students will wash or sanitize hands before and after every meal.
 - Staff will follow public health recommendations and food safety will be prioritized at all levels.
 - Tables sanitized with EPA approved disinfectant between classes.

- 💡 Visitors to school
 - Visits to schools will be planned in advance with school administrators.
 - Hand sanitizer will be available near the main entrance.

- 💡 Isolation with symptoms or following a positive test
 - Each school will have a designated, isolated location for students who show symptoms of COVID-19. Any staff working in the area will have appropriate personal protective equipment (PPE).
 - Families will be contacted immediately to pick up their student.
 - Students or staff who test positive for COVID-19 will isolate at home for at least five days from the onset of symptoms.

- 💡 Communication about changes in our Covid Mitigation practices will be posted at front door, as well as our parent communication app See Saw. We will follow Sarpy/Cass Health Department covid cases and guidelines. CDC guidelines will also be followed.

Thank you for doing your part to help mitigate the spread of Covid-19!

Plattsmouth Community Schools
Board of Education Report
Amanda Wright
Special Education Administrator
February 13, 2023

Special Education Student Numbers

- Elementary: 93
- Middle School: 64
- High School: 78
- Non-Public: 12
- Total K-12: 247

Indicator 13

Indicator 13 measures the percent of youth ages 14 and above with an IEP that includes all federally required areas of transition as well ensuring that the student is invited to the IEP meeting and if applicable, an outside service agency is invited to the IEP meeting with prior consent from parents.

NDE is piloting the Indicator 13 Self-Assessment with all Nebraska school districts in the hope of gaining information from Districts on the ease of the self-assessment process as well as an understanding of the compliance needed within transition.

NDE has requested the following information for six student files from Plattsmouth:

- self-assessment on transition indicators
- Current IEP
- IEP meeting invitation
- Consent to invite participating service agency
- Any other relevant transition information

The Indicator 13 Self-Assessment is due on April 15, 2023. NDE will then conduct a review of the Self-Assessments. On August 1, 2023, NDE will send a close out letter to the District with Corrective Action Requirements if applicable. Corrective Action Plans are due September 15, 2023.

Parent Surveys

The Nebraska Department of Education is requiring each Nebraska school district to collect information from parents as a part of Indicator 8 - Parent Involvement on the State Performance Plan. This measures the percent of parents who report that the school facilitated parent involvement. Data is collected from parents of children with special needs ages 3-21. The survey closes on March 31, 2023.

Case Managers of students with disabilities ages 3-21 are sharing the link with parents so they can complete the survey. All responses are confidential and are filtered through the Nebraska Department of Education.

Students**School Wellness Policy**

A mission of the Plattsmouth Community Schools is to provide curriculum, instruction, and experiences in a health-promoting school environment to instill habits of lifelong learning and health. Therefore, the Board adopts the following School Wellness Policy.

1. District Wellness Committee**Committee Role and Membership**

The District will convene a representative District Wellness Committee (“DWC”) or work within an existing school health committee that meets at least four times per year to establish goals for and oversee school health and safety policies and programs, including development, implementation and periodic review and update of this District wellness policy.

The DWC membership will represent all school levels and include (to the extent possible), but not be limited to: parents and caregivers; students; representatives of the school nutrition program; physical education teachers; health education teachers; school health professionals or staff; mental health and social services staff; school administrators; school board members; and the general public. When possible, membership will also include Supplemental Nutrition Assistance Program Education coordinators. To the extent possible, the DWC will include representatives from each school building and reflect the diversity of the community.

Leadership

The Superintendent or designee(s) will convene the DWC and facilitate development of and updates to the wellness policy, and will ensure each school’s compliance with the policy.

Each school will designate a school wellness policy coordinator, who will ensure compliance with the policy.

2. Wellness Policy Implementation, Monitoring, Accountability and Community Engagement***Implementation Plan***

The District will develop and maintain a plan for implementation to manage and coordinate the execution of this wellness policy. The plan delineates roles, responsibilities, actions and timelines specific to each school; and includes information about who will be responsible to make what change, by how much, where and when; as well as specific goals and objectives for nutrition standards for all foods and beverages available on the school campus, food and beverage marketing, nutrition promotion and education, physical activity, physical education and other school-based activities that promote student wellness. It is recommended that the school use the Healthy Schools Program online tools to complete a school-level assessment based on the Centers for Disease Control and Prevention’s School Health Index, create an action plan that fosters implementation and generate an annual progress report.

This wellness policy and the progress reports can be found at the District’s website.

Recordkeeping

The District will retain records to document compliance with the requirements of the wellness policy at the Superintendent's office and/or on the District's computer network. Documentation maintained in this location will include but will not be limited to:

- The written wellness policy;
- Documentation demonstrating that the policy has been made available to the public;
- Documentation of efforts to review and update the Local Schools Wellness Policy; including an indication of who is involved in the update and methods the district uses to make stakeholders aware of their ability to participate on the DWC;
- Documentation to demonstrate compliance with the annual public notification requirements;
- The most recent assessment on the implementation of the local school wellness policy;
- Documentation demonstrating the most recent assessment on the implementation of the Local School Wellness Policy has been made available to the public.

Annual Notification of Policy

The District will actively inform families and the public each year of basic information about this policy, including its content, any updates to the policy and implementation status. The District will make this information available via the District website and/or district-wide communications. The District will provide as much information as possible about the school nutrition environment. This will include a summary of the District's events or activities related to wellness policy implementation. Annually, the District will also publicize the name and contact information of the District officials leading and coordinating the committee, as well as information on how the public can get involved with the school wellness committee.

Triennial Progress Assessments

At least once every three years, the District will evaluate compliance with the wellness policy to assess the implementation of the policy and include:

- The extent to which the District's schools are in compliance with the wellness policy;
- The extent to which the District's wellness policy compares to the Alliance for a Healthier Generation's model wellness policy; and
- A description of the progress made in attaining the goals of the District's wellness policy.

The position/person responsible for managing the triennial assessment and contact information is the Superintendent or the Superintendent's designee.

The DWC, in collaboration with individual schools, will monitor schools' compliance with this wellness policy.

The District will actively notify households/families of the availability of the triennial progress report.

Revisions and Updating the Policy

The DWC will update or modify the wellness policy based on the results of the annual School Health Index and triennial assessments and/or as District priorities change; community needs

change; wellness goals are met; new health science, information, and technology emerges; and new Federal or state guidance or standards are issued. The wellness policy will be assessed and updated as indicated at least every three years, following the triennial assessment.

Community Involvement, Outreach and Communications

The District is committed to being responsive to community input, which begins with awareness of the wellness policy. The District will actively communicate ways in which representatives of DWC and others can participate in the development, implementation and periodic review and update of the wellness policy through a variety of means appropriate for that district. The District will also inform parents of the improvements that have been made to school meals and compliance with school meal standards, availability of child nutrition programs and how to apply, and a description of and compliance with Smart Snacks in School nutrition standards. The District will use electronic mechanisms, such as email or displaying notices on the District's website, as well as non-electronic mechanisms, such as newsletters, presentations to parents, or sending information home to parents, to ensure that all families are actively notified of the content of, implementation of, and updates to the wellness policy, as well as how to get involved and support the policy. The District will ensure that communications are culturally and linguistically appropriate to the community, and accomplished through means similar to other ways that the District and individual schools are communicating important school information with parents.

The District will actively notify the public about the content of or any updates to the wellness policy annually, at a minimum. The District will also use these mechanisms to inform the community about the availability of the annual and triennial reports.

3. Nutrition

School Meals

The District is committed to serving healthy meals to children, with plenty of fruits, vegetables, whole grains, and fat-free and low-fat milk; that are moderate in sodium, low in saturated fat, and have zero grams *trans* fat per serving (nutrition label or manufacturer's specification); and to meeting the nutrition needs of school children within their calorie requirements. The school meal programs aim to improve the diet and health of school children, help mitigate childhood obesity, model healthy eating to support the development of lifelong healthy eating patterns and support healthy choices while accommodating cultural food preferences and special dietary needs.

All schools within the District that participate in USDA child nutrition programs, including the National School Lunch Program (NSLP), the School Breakfast Program (SBP), and any additional Federal child nutrition programs will meet the nutrition requirements of such programs. The District may also operate additional nutrition-related programs and activities. All schools within the District are committed to offering school meals through the NSLP and SBP programs, and other applicable Federal child nutrition programs, that:

- Are accessible to all students;
- Are appealing and attractive to children;
- Are served in clean and pleasant settings;

- Meet or exceed current nutrition requirements established by local, state, and Federal statutes and regulations. (The District offers reimbursable school meals that meet USDA nutrition standards.)
- Promote healthy food and beverage choices using at least ten of the following Smarter Lunchroom techniques:
 - Whole fruit options are displayed in attractive bowls or baskets (instead of chaffing dishes or hotel pans).
 - Sliced or cut fruit is available daily.
 - Daily fruit options are displayed in a location in the line of sight and reach of students.
 - All available vegetable options have been given creative or descriptive names.
 - Daily vegetable options are bundled into all grab-and-go meals available to students.
 - All staff members, especially those serving, have been trained to politely prompt students to select and consume the daily vegetable options with their meal.
 - White milk is placed in front of other beverages in all coolers.
 - Alternative entrée options (e.g., salad bar, yogurt parfaits, etc.) are highlighted on posters or signs within all service and dining areas.
 - A reimbursable meal can be created in any service area available to students (e.g., salad bars, snack rooms, etc.).
 - Student surveys and taste testing opportunities are used to inform menu development, dining space decor and promotional ideas.
 - Student artwork is displayed in the service and/or dining areas.
 - Daily announcements are used to promote and market menu options.

Staff Qualifications and Professional Development

All school nutrition program directors, managers and staff will meet or exceed hiring and annual continuing education/training requirements in the USDA professional standards for child nutrition professionals. These school nutrition personnel will refer to USDA's Professional Standards for School Nutrition Standards website to search for training that meets their learning needs.

Water

To promote hydration, free, safe, unflavored drinking water will be available to all students throughout the school day and throughout every school campus ("school campus" and "school day" are defined in the glossary). The District will make drinking water available where school meals are served during mealtimes.

Competitive Foods and Beverages

The District is committed to ensuring that all foods and beverages available to students on the school campus during the school day support healthy eating. The foods and beverages sold and served outside of the school meal programs (e.g., "competitive" foods and beverages) will meet the USDA Smart Snacks in School nutrition standards, at a minimum. Smart Snacks aim to improve student health and well-being, increase consumption of healthful foods during the school day and create an environment that reinforces the development of healthy eating habits. A summary of the standards and information, as well as a Guide to Smart Snacks in Schools are available at: <http://www.fns.usda.gov/healthierschoolday/tools-schools-smart-snacks>. The

Alliance for a Healthier Generation provides a set of tools to assist with implementation of Smart Snacks available at www.foodplanner.healthiergeneration.org.

To support healthy food choices and improve student health and well-being, all foods and beverages outside the reimbursable school meal programs that are sold to students on the school campus during the school day will meet or exceed the USDA Smart Snacks nutrition standards or, if the state policy is stronger, will meet or exceed state nutrition standards. These standards will apply in all locations and through all services where foods and beverages are sold, which may include, but are not limited to, à la carte options in cafeterias, vending machines, school stores and snack or food carts.

Celebrations and Rewards

All foods offered on the school campus will meet or exceed the USDA Smart Snacks in School nutrition standards or, if the state policy is stronger, will meet or exceed state nutrition standards, including through:

1. Celebrations and parties. The District will provide a list of healthy party ideas to parents and teachers, including non-food celebration ideas.
2. Classroom snacks brought by parents. The District will provide or make available to parents a list of foods and beverages that meet Smart Snacks nutrition standards.
3. Rewards and incentives. The District will provide teachers and other relevant school staff a list of alternative ways to reward children or other comparable resources. Foods and beverages will not be used as a reward, or withheld as punishment for any reason, such as for performance or behavior.

Fundraising

Foods and beverages that meet or exceed the USDA Smart Snacks in Schools nutrition standards may be sold through fundraisers on the school campus during the school day. The District will make available to parents and teachers a list of healthy fundraising ideas or comparable resources.

Nutrition Promotion

Nutrition promotion and education positively influence lifelong eating behaviors by using evidence-based techniques and nutrition messages, and by creating food environments that encourage healthy nutrition choices and encourage participation in school meal programs. Students and staff will receive consistent nutrition messages throughout schools, classrooms, gymnasiums, and cafeterias. Nutrition promotion also includes marketing and advertising nutritious foods and beverages to students and is most effective when implemented consistently through a comprehensive and multi-channel approach by school staff, teachers, parents, students and the community.

The District will promote healthy food and beverage choices for all students throughout the school campus, as well as encourage participation in school meal programs. This promotion will occur through:

- Implementing at least ten or more evidence-based healthy food promotion techniques through the school meal programs using Smarter Lunchroom techniques; and
- Ensuring 100% of foods and beverages promoted to students meet the USDA Smart Snacks in School nutrition standards.

Nutrition Education

The District will teach, model, encourage and support healthy eating by all students. Schools will provide nutrition education and engage in nutrition promotion that:

- Is designed to provide students with the knowledge and skills necessary to promote and protect their health;
- Is part of not only health education classes, but also integrated into other classroom instruction through subjects such as math, science, language arts, social sciences and elective subjects;
- Includes enjoyable, developmentally-appropriate, culturally-relevant and participatory activities, such as cooking demonstrations or lessons, promotions, taste-testing, farm visits and school gardens;
- Promotes fruits, vegetables, whole-grain products, low-fat and fat-free dairy products and healthy food preparation methods;
- Emphasizes caloric balance between food intake and energy expenditure (promotes physical activity/exercise);
- Links with school meal programs, cafeteria nutrition promotion activities, school gardens, Farm to School programs, other school foods and nutrition-related community services;
- Teaches media literacy with an emphasis on food and beverage marketing; and
- Includes nutrition education training for teachers and other staff.

Essential Healthy Eating Topics in Health Education

The District will include in the health education curriculum a minimum of 12 of the following essential topics on healthy eating:

- Relationship between healthy eating and personal health and disease prevention
- Food guidance from MyPlate
- Reading and using FDA's nutrition fact labels
- Eating a variety of foods every day
- Balancing food intake and physical activity
- Eating more fruits, vegetables and whole grain products
- Choosing foods that are low in fat, saturated fat, and cholesterol and do not contain *trans* fat
- Choosing foods and beverages with little added sugars
- Eating more calcium-rich foods
- Preparing healthy meals and snacks
- Risks of unhealthy weight control practices
- Accepting body size differences
- Food safety
- Importance of water consumption
- Importance of eating breakfast
- Making healthy choices when eating at restaurants

- Eating disorders
- The Dietary Guidelines for Americans
- Reducing sodium intake
- Social influences on healthy eating, including media, family, peers and culture
- How to find valid information or services related to nutrition and dietary behavior
- How to develop a plan and track progress toward achieving a personal goal to eat healthfully
- Resisting peer pressure related to unhealthy dietary behavior
- Influencing, supporting, or advocating for others' healthy dietary behavior

Food and Beverage Marketing in Schools

The District is committed to providing a school environment that ensures opportunities for all students to practice healthy eating and physical activity behaviors throughout the school day while minimizing commercial distractions. The District strives to teach students how to make informed choices about nutrition, health and physical activity. These efforts will be weakened if students are subjected to advertising on District property that contains messages inconsistent with the health information the District is imparting through nutrition education and health promotion efforts. It is the intent of the District to protect and promote student's health by permitting advertising and marketing for only those foods and beverages that are permitted to be sold on the school campus, consistent with the District's wellness policy.

Any foods and beverages marketed or promoted to students on the school campus during the school day will meet or exceed the USDA Smart Snacks in School nutrition standards or, if stronger, state nutrition standards, such that only those foods that comply with or exceed those nutrition standards are permitted to be marketed or promoted to students.

Food and beverage marketing is defined as advertising and other promotions in schools. Food and beverage marketing often includes oral, written, or graphic statements made for the purpose of promoting the sale of a food or beverage product made by the producer, manufacturer, seller or any other entity with a commercial interest in the product. This term includes, but is not limited to the following:

- Brand names, trademarks, logos or tags, except when placed on a physically present food or beverage product or its container.
- Displays, such as on vending machine exteriors
- Corporate brand, logo, name or trademark on school equipment, such as marquees, message boards, scoreboards or backboards (Note: immediate replacement of these items are not required; however, districts will replace or update scoreboards or other durable equipment when existing contracts are up for renewal or to the extent that it is financially possible over time so that items are in compliance with the marketing policy.)
- Corporate brand, logo, name or trademark on cups used for beverage dispensing, menu boards, coolers, trash cans and other food service equipment; as well as on posters, book covers, pupil assignment books or school supplies displayed, distributed, offered or sold by the District.
- Advertisements in school publications or school mailings.
- Free product samples, taste tests or coupons of a product, or free samples displaying advertising of a product.

As the District/school nutrition services/Athletics Department/PTA/PTO reviews existing contracts and considers new contracts, equipment and product purchasing (and replacement) decisions should reflect the applicable marketing guidelines established by the District wellness policy.

4. Physical Activity

Children and adolescents should participate in at least 60 minutes of physical activity every day. A substantial percentage of students' physical activity can be provided through a comprehensive school physical activity program (CSPAP). A CSPAP reflects strong coordination and synergy across all of the components: quality physical education as the foundation; physical activity before, during and after school; staff involvement and family and community engagement and the District is committed to providing these opportunities. Schools will ensure that these varied physical activity opportunities are in addition to, and not as a substitute for, physical education (addressed in "Physical Education" subsection). All schools in the District will be encouraged to participate in *Let's Move! Active Schools* (www.letsmoveschools.org), or comparable program, in order to successfully address all CSPAP areas.

Physical activity during the school day (including but not limited to recess, classroom physical activity breaks or physical education) will not be withheld as punishment. The District will provide teachers and other school staff with a list of ideas or resources for alternative ways to discipline students.

To the extent practicable, the District will ensure that its grounds and facilities are safe and that equipment is available to students to be active. The District will conduct necessary inspections and repairs.

Physical Education

The District will provide students with physical education, using an age-appropriate, sequential physical education curriculum consistent with national and state standards for physical education. The physical education curriculum will promote the benefits of a physically active lifestyle and will help students develop skills to engage in lifelong healthy habits, as well as incorporate essential health education concepts (discussed in the "*Essential Physical Activity Topics in Health Education*" subsection). The curriculum will support the essential components of physical education.

All students will be provided equal opportunity to participate in physical education classes. The District will make appropriate accommodations to allow for equitable participation for all students and will adapt physical education classes and equipment as necessary.

All elementary students in each grade will receive physical education for at least 60-89 minutes per week throughout the school year.

All secondary students (middle and high school) are required to take the equivalent of one academic year of physical education.

The District's physical education program will promote student physical fitness through individualized fitness and activity assessments (via the Presidential Youth Fitness Program or other appropriate assessment tool) and will use criterion-based reporting for each student.

Essential Physical Activity Topics in Health Education

Health education will be required in all elementary grades and the District will require middle and high school students to take and pass at least one health education course. The District will include in the health education curriculum a minimum of 12 of the following essential topics on physical activity:

- The physical, psychological, or social benefits of physical activity
- How physical activity can contribute to a healthy weight
- How physical activity can contribute to the academic learning process
- How an inactive lifestyle contributes to chronic disease
- Health-related fitness, that is, cardiovascular endurance, muscular endurance, muscular strength, flexibility, and body composition
- Differences between physical activity, exercise and fitness
- Phases of an exercise session, that is, warm up, workout and cool down
- Overcoming barriers to physical activity
- Decreasing sedentary activities, such as TV watching
- Opportunities for physical activity in the community
- Preventing injury during physical activity
- Weather-related safety, for example, avoiding heat stroke, hypothermia and sunburn while being physically active
- How much physical activity is enough, that is, determining frequency, intensity, time and type of physical activity
- Developing an individualized physical activity and fitness plan
- Monitoring progress toward reaching goals in an individualized physical activity plan
- Dangers of using performance-enhancing drugs, such as steroids
- Social influences on physical activity, including media, family, peers and culture
- How to find valid information or services related to physical activity and fitness
- How to influence, support, or advocate for others to engage in physical activity
- How to resist peer pressure that discourages physical activity.

Recess (Elementary)

All elementary schools will offer at least 20 minutes of recess on all days during the school year. Exceptions may be made as appropriate, such as on early dismissal or late arrival days. If recess is offered before lunch, schools will have appropriate hand-washing facilities and/or hand-sanitizing mechanisms located just inside/outside the cafeteria to ensure proper hygiene prior to eating and students are required to use these mechanisms before eating. Hand-washing time, as well as time to put away coats/hats/gloves, will be built in to the recess transition period/timeframe before students enter the cafeteria.

Outdoor recess will be offered when weather and other conditions make it feasible for outdoor play.

In the event that recess must be held indoors, teachers and staff will follow the indoor recess guidelines that promote physical activity for students, to the extent practicable.

Recess will complement, not substitute, physical education class. Recess monitors or teachers will encourage students to be active, and will serve as role models by being physically active alongside the students whenever feasible.

Classroom Physical Activity Breaks (Elementary and Secondary)

Students will be offered periodic opportunities to be active or to stretch throughout the day on all or most days during a typical school week. The District recommends teachers provide short (3-5-minute) physical activity breaks to students during and between classroom time at least three days per week. These physical activity breaks will complement, not substitute, for physical education class, recess, and class transition periods.

The District will provide resources and links to resources, tools, and technology with ideas for classroom physical activity breaks. Resources and ideas are available through the USDA and the Alliance for a Healthier Generation.

Active Academics

Teachers will incorporate movement and kinesthetic learning approaches into “core” subject instruction when possible (e.g., science, math, language arts, social studies and others) and do their part to limit sedentary behavior during the school day.

The District will support classroom teachers incorporating physical activity and employing kinesthetic learning approaches into core subjects by providing annual professional development opportunities and resources, including information on leading activities, activity options, as well as making available background material on the connections between learning and movement.

Teachers will serve as role models by being physically active alongside the students whenever feasible.

Before and After School Activities

The District offers opportunities for students to participate in physical activity either before and/or after the school day through a variety of methods. The District will encourage students to be physically active before and after school by sponsoring or permitting: physical activity clubs and physical activity in aftercare, intramurals or interscholastic sports.

Active Transport

The District will support active transport to and from school, such as walking or biking. The District will encourage this behavior by requiring that its schools engage in six or more of the activities below, to be selected by each school administration; including but not limited to:

- Designate safe or preferred routes to school
- Promote activities such as participation in International Walk to School Week and National Walk and Bike to School Week
- Secure storage facilities for bicycles and helmets (e.g., shed, cage, fenced area)

- Instruction on walking/bicycling safety provided to students
- Promote safe routes program to students, staff, and parents via newsletters, websites, local newspaper
- Use crossing guards
- Use crosswalks on streets leading to schools
- Use walking school buses
- Document the number of children walking and or biking to and from school
- Create and distribute maps of school environment (e.g., sidewalks, crosswalks, roads, pathways, bike racks, etc.)

5. Other Activities that Promote Student Wellness

The District will integrate wellness activities across the entire school setting, not just in the cafeteria, other food and beverage venues and physical activity facilities. The District will coordinate and integrate other initiatives related to physical activity, physical education, nutrition and other wellness components so all efforts are complementary, not duplicative, and work towards the same set of goals and objectives promoting student well-being, optimal development and strong educational outcomes.

Schools in the District are encouraged to coordinate content across curricular areas that promote student health, such as teaching nutrition concepts in mathematics, with consultation provided by either the school or the District's curriculum experts.

All efforts related to obtaining federal, state or association recognition for efforts, or grants/funding opportunities for healthy school environments will be coordinated with and complementary of the wellness policy, including but not limited to ensuring the involvement of the DWC.

All school-sponsored events will adhere to the wellness policy guidelines. All school-sponsored wellness events will include physical activity and healthy eating opportunities when appropriate.

Community Partnerships

The District will develop, enhance, or continue relationships with community partners (e.g., hospitals, universities/colleges, local businesses, SNAP-Ed providers and coordinators, etc.) in support of this wellness policy's implementation. Existing and new community partnerships and sponsorships will be evaluated to ensure that they are consistent with the wellness policy and its goals.

Community Health Promotion and Family Engagement

The District will promote to parents/caregivers, families, and the general community the benefits of and approaches for healthy eating and physical activity throughout the school year. Families will be informed and invited to participate in school-sponsored activities and will receive information about health promotion efforts.

As described in the "Community Involvement, Outreach, and Communications" subsection, the District will use electronic mechanisms (e.g., email or displaying notices on the District's website), as well as non-electronic mechanisms, (e.g., newsletters, presentations to parents or

sending information home to parents), to ensure that all families are actively notified of opportunities to participate in school-sponsored activities and receive information about health promotion efforts.

Staff Wellness and Health Promotion

The DWC will have a staff wellness subcommittee that focuses on staff wellness issues, identifies and disseminates wellness resources and performs other functions that support staff wellness in coordination with human resources staff.

Schools in the District will implement strategies to support staff in actively promoting and modeling healthy eating and physical activity behaviors. The District promotes staff member participation in health promotion programs and will support programs for staff members on healthy eating/weight management that are accessible and free or low-cost.

Professional Learning

When feasible, the District will offer annual professional learning opportunities and resources for staff to increase knowledge and skills about promoting healthy behaviors in the classroom and school (e.g., increasing the use of kinesthetic teaching approaches or incorporating nutrition lessons into math class). Professional learning will help District staff understand the connections between academics and health and the ways in which health and wellness are integrated into ongoing district reform or academic improvement plans/efforts.

Glossary

School Campus: areas that are owned or leased by the school and used at any time for school-related activities, including on the outside of the school building, school buses or other vehicles used to transport students, athletic fields and stadiums (e.g., on scoreboards, coolers, cups, and water bottles), or parking lots.

School Day: the time between midnight the night before to 30 minutes after the end of the instructional day.

Triennial – recurring every three years.

Legal Reference: Healthy, Hunger-Free Kids Act of 2010, 42 U.S.C. Section 1758b; 7 CFR Sections 210.11 and 210.30; National School Lunch Program, 42 U.S.C Sections 1751-1760, 1770; Regulations and Procedures for Accreditation of Schools, NDE Rule 10

Date of Adoption: [Insert Date]

Administrative Regulation for School Wellness Policy

Additional Wellness Goals, Nutrition Guidelines and Implementation Plan

The School Wellness Policy establishes a mission of providing a curriculum, instruction, and experiences in the environment of a health-promoting school community, to instill habits of lifelong learning and health. The School Wellness Policy authorizes the Superintendent to establish such further goals and nutrition guidelines as are determined appropriate to meet the stated mission. This regulation sets forth additional goals and nutrition guidelines as appropriate to meet the District's school wellness mission and implement the School Wellness Policy.

Nutrition Education Activities to Promote Student Wellness

The base goal is to implement a curriculum that meets or exceeds the health and nutrition education objectives established by the Nebraska Department of Education. The administration establishes the following additional goals and actions to achieve such goals:

1. Curriculum: Nutrition education will be integrated into other subjects to complement, but not replace, the health and nutrition education curriculum that is provided in accordance with NDE Rule 10. Educators are to incorporate the promotion of healthy eating nutrition lifestyles in all subject areas as appropriate.
2. Display Nutrition Education Materials: The cafeteria shall display posters or other communications suitable to the ages of students served that promote healthy nutrition choices (e.g., display food pyramid). Educators are encouraged to incorporate such communications in their classrooms as well.
3. Nutrition Health Events: Educators are encouraged to search for and take advantage of events that promote nutrition education. Activities may include:
 - a. health fairs
 - b. traveling health exhibits
 - c. field trips to farm or food production facilities
 - d. school gardens
 - e. health speakers (school assemblies or class speakers on nutrition)
4. Family:
 - a. Parents are to be welcomed to join their children at school lunch as appropriate.
 - b. School communications to parents will include information about healthy nutrition; such as by including information about healthy snacks for children.
5. Staff: Our employees are encouraged to be healthy role models for students. It is important for students to receive consistent messages. Staff is discouraged from eating foods or drinking beverages of minimal nutritional value during the school day in the presence of students.

Physical Activities to Promote Student Wellness

The established goal is to implement a curriculum that meets or exceeds the health and physical education objectives established by the Nebraska Department of Education. The administration establishes the following additional goals and actions to achieve such goals:

1. Curriculum: Health and physical education will be integrated into other subjects to complement, but not replace, the health and physical education curriculum provided in accordance with NDE Rule 10. Educators are to incorporate physical activity promotion and non-sedentary lifestyles in all subject areas as appropriate.
2. Physical Activity During the School Day:
 - a. Recess:
 - i. Elementary students will have the opportunity for daily recess. Weather and other conditions permitting, recess will be outdoors. Students who are idle during recess are to be encouraged by supervising staff to engage in physical activity. Daily minimums are as follows: Pre-school: 30 minutes; Grades K-3: 50 minutes (15 for ½ day Kindergarten); Grades 4-6: 35 minutes. Minimums include lunch recess. Minimums are set for “ordinary” days and are subject to modification in the judgment of the educator when events such as field trips, testing, etc. occur during the day.
 - ii. Middle School and High School students will have the opportunity for physical activity during their lunch period. The gym or outside facilities will be open to use during lunch when possible.
 - b. Class Time: Physical activity within class periods (e.g. stretching breaks when students are at task for more than 50 minutes) will be encouraged.
3. Physical Activity To/From School:
 - a. To encourage biking or walking to school, the administration will work with law enforcement and as appropriate volunteer parent safety monitors to provide safe routes to school. Bike racks will be established commensurate with need.
 - b. In establishing bus pick up/drop off sites, the fact that students will have to walk farther from a particular site will not necessarily be considered as a negative factor.
4. As Punishment: Physical activity will not be used as punishment and will not be withheld as punishment. This guideline shall not apply to extra-curricular activities. Educators may use appropriate professional discretion to make exceptions to this guideline. In no event, however, will physical activity be used as a form of corporal punishment.
5. Display Physical Activity Educational Materials: The cafeteria, gym and health classrooms shall display posters or other communications suitable to the ages of students served that promote physical activity and non-sedentary lifestyles (e.g., display sports posters, walking fitness posters). Educators are encouraged to incorporate such communications in their classrooms as well.

6. Physical Activity Health Events: Educators are encouraged to search for and take advantage of events that promote physical activity education. Activities may include:
 - a. health fairs
 - b. traveling health exhibits
 - c. field trips to physical activity centers
 - d. physical activity speakers (school assemblies or class speakers representing sports figures, medical people)
7. Family:
 - a. The school's physical activity facilities (playground, gym) will be made available to use by parents with their children outside the normal school day, subject to priority use being for children and subject to other competing uses and safety and risk management considerations.
 - b. School communications to parents will include information that promotes physical activity. Such communications may include information about the benefits of physical activity to children and the distribution of information about youth sports programs.
8. Staff: Our employees are encouraged to be healthy role models for students. It is important for students to receive consistent messages. Staff is encouraged to be seen engaging in non-sedentary lifestyles. For example, staff is encouraged to walk or bike to work; use stairs even if an elevator is available; and share as appropriate personal information about physical activities they engage in to remain fit.

Other School Activities to Promote Student Wellness

The established goal is to offer other suitable opportunities to students to engage in health-promoting activities. The administration establishes the following additional goals and actions to achieve such goals:

1. Extracurricular Programs: The District will offer athletic and other activity programs subject to and in compliance with the bylaws of the Nebraska School Activities Association. Secondary school students will be offered the opportunity to participate in intramural sports activities commensurate with their interests and school resources.
2. After-School Facility Uses: The school's physical activity facilities (playground, gym) will be made available to use by students outside the normal school day, subject to other competing uses and safety and risk management considerations.
3. Advertising: The administration will monitor advertising that occurs in the school and endeavor to limit messages that promote foods of minimal nutritional value.
4. Staff Development:
 - a. Professional staff members will be provided with professional development and guidance on appropriate practices and procedures to

implement the school wellness goals and recommendations. Professional development activities will include activities each year related to the integration of physical activities and nutrition education into the academic curriculum, use of food as rewards and denial of physical activities as a disciplinary consequence, and other wellness goals and activities.

- b. The District will provide ongoing training and development for food service staff related to nutrition and wellness goals and activities.

5. Community Resources: The administration will coordinate the school wellness program efforts with those available from medical and other community organizations.

Nutrition Guidelines

The established nutrition guidelines for foods available in each school building during the school day are as follows: (1) school breakfast and lunch programs will be offered which meet or exceed the requirements of federal and state law and regulatory authorities and (2) no foods in competition with the school lunch or breakfast program shall be sold or otherwise made available to students anywhere on school premises during the period of one-half hour prior to the serving period for breakfast and lunch and lasting until one-half hour after the serving of breakfast and lunch.

The administration establishes the following additional nutrition guidelines and actions to meet the guidelines:

1. Conditions for School Meals:
 - a. Scheduling meals. Lunch periods will be scheduled at times when students are in need of nutrition (e.g., in the middle of their school day). Students will be provided adequate time to eat. In general students will, upon arrival in the cafeteria, have at least 10 minutes to eat breakfast and 15 minutes to eat lunch.
 - b. Conditions for meals. Efforts shall be made to establish comfortable and relaxed eating conditions. The factors to promote these conditions will be a clean, orderly environment, pleasant food services staff, adequate seating, enforcement of student conduct rules and adequate supervision.
2. Selection of School Meals:
 - a. School Meals: School meals shall at a minimum meet nutrition requirements established by state and federal law. The school food service staff is to offer meals that are of a nutritional value higher than that required. Emphasis is to be on good menu planning principles that offer healthy food choices including lean meats, a variety of fruits and non-fried vegetables daily, whole grains once each week, and low-fat or nonfat milk daily. Locate these choices where they are readily accessible to students. Limit portion sizes of desserts and fried foods.
 - b. Ala carte selections: Elementary students are to be offered balanced meals. Elementary students are not to be sold individual food or beverage selections except for limited portions of low-fat foods, no-fat milk, fruits, and non-fried vegetables. Middle School and High School students may

be sold foods and beverage ala carte provided the ala carte items not include foods of minimal nutritional value and that the offerings include fruits, non-fried vegetables, and healthy beverages (waters and 100% fruit juices).

3. Student's Meals From Home: Students will be discouraged from sharing food and be prohibited from sharing foods brought from home. Parents will be encouraged via health promotional materials to make healthy choices for student lunches.
4. Closed Campus. To encourage students to eat a nutritious lunch, students will not be permitted to leave school during the school day for the purpose of lunch. Exceptions: Students may leave at lunch time if they will be eating lunch at home, with parent permission. Juniors and Seniors may leave campus for lunch, even if they will not be eating lunch at home, with parent permission. Students who leave campus for lunch may not bring any purchased meals or other food back to school. The administration may grant special exceptions to the closed campus rule as needed (e.g., for students with special dietary needs).
5. Vending machines:
 - a. Vending machines will not be available for student use at any school for the period of ½ hour before and ½ hour after breakfast and lunch periods.
 - b. Elementary school students: Vending machines with foods of minimal nutritional value will not be available to use by elementary school students at any time during the school day.
 - c. Middle school students: Vending machines with foods of minimal nutritional value will not be available to use by middle school students for the period of 1 hour before and 1 hour after breakfast and lunch periods.
 - d. High school students: Vending machines with foods of minimal nutritional value will not be available to use by high school students for the period of 1 hour before and 1 hour after breakfast and lunch periods.
 - e. Promotion of Healthy Choices: At least one vending machine in each school building shall include healthy choices (e.g., water, 100% fruit juices, low-fat/non-fat milk, animal crackers, granola bars, whole-grain fruit bars, pretzels, nuts, plain trail mix).
6. Foods available during the school day:
 - a. Water: Students will be allowed access to water during the school day. Water fountains are available. Educators may in their discretion allow students to bring water bottles to classes. Students will not be permitted to bring soda pop or other drinks or food to class.
 - b. Food rewards. Food will not be used as rewards. No foods are to be provided by the school or school staff during instructional time except: healthy foods, foods provided for instructional purposes (e.g., cultural programs, FCS classes, and foods given in accordance with a special education student's IEP).

- c. Classroom Celebrations:
 - i. Staff is not to offer students foods of minimal nutritional value for classroom celebrations.
 - ii. Parents are to be encouraged to bring healthy foods for classroom celebrations.
7. Fund-raising:
 - a. School clubs are not to sell food for the period of ½ hour before and ½ hour after breakfast and lunch periods.
 - b. Student clubs are encouraged to not sell foods of minimal nutritional value as part of fund-raising efforts.
 - c. Each activity sponsor shall report to the Principal the percentage of total fund-raising receipts from sales of foods of minimal nutritional value as of the end of the each school year.
8. School activities/events:
 - a. Athletes: Student athletes serve as role models. Coaches are to encourage healthy eating by student athletes. The coaches' conduct rules may limit consumption of foods of minimal nutritional value by their athletes during their sport season.
 - b. Concessions: Concession stands will include healthy food choices. Efforts will be made to reduce offerings of foods of minimal nutritional value.
9. Definition of Foods of Minimal Nutritional Value: For purposes of this regulation, "foods of minimal nutritional value" has the same meaning as in the federal regulations for the National School Lunch program. Foods of minimal nutritional value are as follows:

Food of minimal nutritional value means: (i) In the case of artificially sweetened foods, a food which provides less than five percent of the Reference Daily Intakes (RDI) for each of eight specified nutrients per serving; and (ii) in the case of all other foods, a food which provides less than five percent of the RDI for each of 8 specified nutrients per 100 calories and less than 5% of the RDI for each of eight specified nutrients per serving. The 8 nutrients to be assessed for this purpose are -- protein, vitamin A, vitamin C, niacin, riboflavin, thiamine, calcium, and iron.

Specific foods of minimal nutritional value are:

- (1) Soda Water.
- (2) Water Ices (except those which contain fruit or fruit juices).
- (3) Chewing Gum.
- (4) Certain Candies -- Processed foods made predominantly from sweeteners or artificial sweeteners with a variety of minor ingredients which characterize the following types:
 - (i) Hard Candy -- A product made predominantly from sugar (sucrose) and corn syrup which may be flavored and colored, is characterized by a hard, brittle texture, and includes such items as

sour balls, fruit balls, candy sticks, lollipops, starlight mints, after dinner mints, sugar wafers, rock candy, cinnamon candies, breath mints, jaw breakers and cough drops.

- (ii) Jellies and Gums -- A mixture of carbohydrates which are combined to form a stable gelatinous system of jelly-like character, and are generally flavored and colored, and include gum drops, jelly beans, jellied and fruit-flavored slices.
 - (iii) Marshmallow Candies -- An aerated confection composed as sugar, corn syrup, invert sugar, 20 percent water and gelatin or egg white to which flavors and colors may be added.
 - (iv) Fondant -- A product consisting of microscopic-sized sugar crystals which are separated by thin film of sugar and/or invert sugar in solution such as candy corn, soft mints.
 - (v) Licorice -- A product made predominantly from sugar and corn syrup which is flavored with an extract made from the licorice root.
 - (vi) Spun Candy -- A product that is made from sugar that has been boiled at high temperature and spun at a high speed in a special machine.
 - (vii) Candy Coated Popcorn. -- Popcorn which is coated with a mixture made predominantly from sugar and corn syrup.
10. Definition of Healthy Foods: For purposes of this regulation, “healthy foods” means foods that are not foods of minimal nutritional value, and that are low in fats, sodium and sugars, and high per serving in the nutrients which are needed to meet Reference Daily Intakes.

StudentsHomeless StudentsA. General Policy Statement

The District shall ensure that homeless children and youths shall have equal access to the same free, appropriate public education, including public preschool education, as provided to other children and youths.

B. Definitions

“School of Origin” shall mean the school that a child or youth attended when permanently housed or the school in which the child or youth was last enrolled, including preschool. School of origin shall also include any designated receiving school for the next grade level for all feeder schools when a student completes the final grade level served by the school of origin.

“Homeless children and youths” shall mean any individuals who lack a fixed, regular, and adequate nighttime residence; and includes:

1. Children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;
2. Children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings;
3. Children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
4. Migratory children who qualify as homeless because they are living in circumstances described in (1-3).

“Unaccompanied youth” shall mean a homeless child or youth not in the physical custody of a parent or guardian.

C. School Stability

1. School Selection: Each school shall presume that keeping a homeless child or youth enrolled in the child’s or youth’s school of origin is in the child’s or youth’s best interest, except when doing so is contrary to the request of the child’s or youth’s parent or guardian or, in the case of an unaccompanied youth, the youth.

To overcome the presumption that a child or youth should remain in his/her school of origin, the school shall consider student-centered factors including: the impact of mobility on achievement, education, health, and safety of homeless children and youth, giving priority to the request of the child's or youth's parent or guardian or, in the case of an unaccompanied youth, the youth.

2. Enrollment: Once the school is selected in accordance with the child's or youth's best interest, that child or youth shall be immediately enrolled even if the child or youth is unable to produce records normally required for enrollment including, but not limited to, previous academic records, immunization or other health records, proof of residency or has missed any application or enrollment deadlines during any period of homelessness.
3. Transportation: If the child or youth continues to attend his or her school of origin, transportation shall be provided promptly even if there is a dispute pending regarding which school is in the child's or youth's best interest to attend. Transportation will continue to be provided to and from the school of origin for the remainder of any academic year during which the child or youth becomes permanently housed.

D. Records

Any record ordinarily kept by the school, including immunization or medical records, academic records, birth certificates, guardianship records, and evaluations for special services or programs, regarding each homeless child or youth shall be maintained:

1. Such that all records are available, in a timely fashion, when a child or youth enrolls in a new school or school district;
2. Any information about a homeless child's or youth's living situation shall be treated as a confidential student education record, and shall not be deemed to be directory information; and
3. In a manner consistent with the Federal Education Rights and Privacy Act.

E. Services

The Local Education Agency Liaison shall identify an appropriate staff person to be the Local Educational Liaison (LEL) for all homeless children and youth attending school in the District. The LEL responsibilities shall include, but are not limited to:

1. Ensure homeless children and youth are identified through outreach and coordination activities including coordination with the Nebraska Department of Education Homeless Education Liaison, community, and school personnel responsible for education and related services to homeless children and youths;

2. Receive appropriate time and training in order to carry out the duties required by law and this policy;
3. Ensure homeless families and homeless children and youths are referred to health care, dental, mental health, substance abuse, housing and any other appropriate services;
4. Ensure that homeless children and youths:
 - a. Are enrolled in school which includes attending classes and participating fully in school activities;
 - b. Have a full and equal opportunity to meet the same challenging State academic standards as other children and youths;
 - c. Receive individualized counseling from counselors to prepare and improve their readiness for college, including college selection, application, financial aid, and on-campus supports.
 - d. Unaccompanied youths are informed of their status as independent students under the Higher Education Act of 1965 and may obtain assistance from the LEL to receive verification of such status for purposes of the Free Application for Federal Student Aid.
5. Ensure that public notice of the educational rights and available transportation services of the homeless children and youths is disseminated in locations frequented by parents or guardians of such youths and unaccompanied homeless youths, including schools, shelters, public libraries, and soup kitchens, in a manner and form that is easily understandable.
6. Ensure the dispute resolution process identified below is carried out in accordance with the law and district policy.

F. Dispute Resolution

1. The dispute procedure must be available for disputes over eligibility, as well as school selection or enrollment.
2. In the event of a dispute regarding where a child or youth should enroll, the child or youth shall be immediately enrolled in the school in which enrollment is sought pending final resolution of the dispute, including all available appeals. The district shall immediately provide the child's parent or guardian or, in the case of an unaccompanied youth, the youth a written explanation of the decision made regarding the school selection including the right to appeal such decision. Said writing shall be provided in a manner and form understandable to such parent, guardian, or unaccompanied youth and also include the LEL contact information.

The LEL shall carry out the dispute resolution process within 30 calendar days from the date of said writing pursuant to 92 Nebraska Administrative Code 19-005.02.

3. Appeals: Any parent, guardian or other person having legal or actual charge of a homeless child or youth that is dissatisfied with the decision of a school district after the dispute resolution process may file an appeal with the Commissioner within thirty calendar days of receipt of the decision by following the process in 92 Nebraska Administrative Code 19-005.03 and 19-005.03C.

A party may appeal the decision of the Commissioner or designee by filing a Petition with the State Board of Education within thirty (30) calendar days of the receipt of the decision. Refer to NDE, Rule 19, Section 005.03C for further details. https://www.education.ne.gov/legal/webrulespdf/CLEAN19_2016.pdf

Legal Reference: Neb. Rev. Stat. Sec. 79-215
 Nebraska Department of Education Rule 19
 McKinney-Vento Homeless Assistance Act, 42 USC Sections 11431, et
 seq.
 Every Student Succeeds Act

Adopted: June 13, 2005

Revised: August 13, 2007

Reviewed: July 14, 2008, July 13, 2009, July 12, 2010, July 11, 2011, Jan. 9, 2012, Apr. 8, 2013,
Apr. 14, 2014, Apr. 13, 2015

Revised: Aug. 10, 2015

Reviewed: Apr. 11, 2016

Revised: Aug. 8, 2016

Reviewed: Apr. 10, 2017

Revised: July 10, 2017

Reviewed: July 9, 2018, June 10, 2019, August 10, 2020, May 10, 2021, May 9, 2022

Revised: Feb. 16, 2023 (Policy # changed from 5417 to 5418)

-CONFIDENTIAL-

Homeless Education Program

**HOMELESS STUDENT ENROLLMENT INFORMATION
& PLACEMENT REQUEST**

Child's Name: _____ Birth Date: _____ Grade _____
(Last Name) (First Name) (M.I.)

Parent/Guardian Name _____ Unaccompanied Youth _____
(Last Name) (First Name) (M.I.) ("Yes" or "No")

Current Address _____

Telephone Number: _____
(If phone # not available, phone number of someone who can be contacted and their relationship, if any).

Information provided on this form is confidential.

1. Homeless Status

a. Do you live in any of these following situations?

- _____ sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason (example: evicted from home, cannot afford housing, etc.)
- _____ in a motel, hotel, campground or similar setting due to lack of alternative adequate accommodations
- _____ in emergency or transitional shelters such as domestic violence or homeless shelters or transitional housing shelter or agency
- _____ have a primary nighttime residence that is a place not designed for or ordinarily used as a regular sleeping accommodation for humans
- _____ in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings
- _____ None of the above.

b. How long do you anticipate living in current location? _____

2. School Most Recently Attended

School: _____
(School Name) (City) (State)

Dates of Attendance: _____ to _____

Grade level when last attended: _____

3. Eligible for any of these educational and school related activities and services?
 Special Education (IDEA) If yes, please identify disability and special education services previously provided : _____

- English Language Learners (ELL) Gifted Vocational Education
 Other _____

4. Possible Barriers to Education

- No Birth Certificate No immunizations or other medical records
 No School Records Transportation School Selection
 Other issues/barriers _____

5. Requested Services and Activities to be Provided by Homeless Student Program

- Obtaining or transferring records necessary for enrollment
 Emergency assistance related to school attendance
 Expedited evaluations
 Transportation Clothing to meet a school requirement School supplies
 Early childhood program Tutoring or other instructional support
 Before/after-school, mentoring, summer programs
 Referrals for medical, dental, or other health services
 Referral to other programs/services
 Assistance with participation in school programs
 Parent education related to rights/resources
 Coordination between schools and agencies
 Counseling Addressing needs related to domestic violence
 Staff professional development/awareness
 Other _____

6. Placement

a. School placement requested by parent/guardian or unaccompanied youth:

b. Reason(s) for Request: _____

c. Name of "School of Origin" _____

(School of Origin means the school that the child attended when permanently housed or the school in which the child was last enrolled).

Enrollment Date _____

Has student been withdrawn? _____

If so, what was the withdraw date? _____

d. Distance from:

i. Residence to the school of origin (miles): _____

ii. Residence to the school requested (if not school of origin): _____

 Parent or Guardian or Unaccompanied Youth's signature

 Date

Children living in homeless situations have certain rights under the McKinney-Vento Homeless Assistance Act. Please contact the Homeless Coordinator with any questions.

WRITTEN NOTIFICATION OF ENROLLMENT/PLACEMENT DECISION FOR HOMELESS STUDENT

Child's Name: _____

In compliance with the McKinney-Vento Homeless Assistance Act, the following written notification is provided to:

Parent/Guardian _____ Unaccompanied Youth _____
(Name) (Name)

After reviewing your request to enroll the child, the determinations are as follows:

Homeless student program eligibility:

_____ Child does not qualify under the homeless student program.
_____ Child qualifies under the homeless student program. This determination was based upon: _____

Placement (if enrolled under the homeless student program) was made based on best interest of the student. The placement will be at: _____
(Name)

Explanation for this determination (if not school of origin or the choice of parent/guardian or unaccompanied youth, give detail): _____

If you are not satisfied with the determinations, you have the right to use the dispute resolution process. Contact the Homeless Coordinator and complete a Dispute Resolution Form.

Notices:

- The student has the right to be immediately admitted in the school in which enrollment is sought pending resolution of the dispute.
- You may contact the Nebraska Commissioner of Education
Nebraska Department of Education
matt.blomstedt@nebraska.gov
Telephone: (402) 471-5020
- You may seek the assistance of advocates or attorneys.

Administrator

Date

Written Notification Form was given to parent/guardian or unaccompanied youth on _____ (Date).

Homeless Education Program

DISPUTE RESOLUTION FORM

This form should be completed when a dispute arises over school enrollment/placement.

Child's Name: _____

Person completing form: _____
(Name) (Relation to Student)

I may be contacted at (address/phone/e-mail): _____

I wish to dispute the following decision: _____

The decision I am disputing was wrong because (give detailed information in support of your position and use an attachment if necessary): _____

Persons who have information to support my position (include contact information): _____

I request that the following action be taken on this dispute: _____

Parent or Guardian or Unaccompanied Youth's signature

Date

For School Use

Date received by Homeless Coordinator _____

Determination of Homeless Coordinator

In compliance with the McKinney-Vento Homeless Assistance Act, the following written notification is provided to:

Parent/Guardian _____ Unaccompanied Youth _____
(Name) (Name)

After reviewing the information relevant to your dispute my determination is as follows:

Explanation for this determination: _____

Notice of Right to Appeal: If you are not satisfied with the determination on this dispute, you have the right to appeal as provided for in the Nebraska Department of Education Rule 19. The appeal is to be filed with the Commissioner of Education within 30 calendar days of receipt of this decision. For information about an appeal you may contact:

Nebraska Commissioner of Education
Nebraska Department of Education
matt.blomstedt@nebraska.gov
Telephone: (402) 471-5020

Administrator

Date

The Determination of the Homeless Coordinator on this dispute was given to parent/guardian or unaccompanied youth on _____ (Date).

**CASS COUNTY SCHOOL DISTRICT NO. 1
PLATTSMOUTH, NEBRASKA**

FINANCIAL STATEMENTS

AUGUST 31, 2022

(WITH INDEPENDENT AUDITOR'S REPORTS)



FrankelZacharia^{LLC}

Certified Public Accountants

CASS COUNTY SCHOOL DISTRICT NO. 1

TABLE OF CONTENTS

AUGUST 31, 2022

	<u>Page</u>
Independent Auditor's Report	1 - 4
Management's Discussion and Analysis (Unaudited)	5 - 8
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position – Cash Basis	9
Statement of Activities – Cash Basis	10 - 12
Fund Financial Statements:	
Statement of Assets and Fund Balances – Cash Basis – Governmental Funds	13
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis - Governmental Funds	14 - 15
Statement of Net Position – Cash Basis – Proprietary Fund	16
Statement of Receipts, Disbursements and Changes in Fund Net Position – Cash Basis - Proprietary Fund	17
Statement of Net Position – Cash Basis – Fiduciary Funds	18
Statement of Changes in Net Position – Cash Basis – Fiduciary Funds	19
Notes to Financial Statements – Cash Basis	20 - 36
Supplemental Schedules:	
Schedule of Expenditures of Federal Awards and Notes	37 – 38
Combined Schedule of Cash Receipts, Disbursements and Fund Balances	39
General Fund Components - Combining Schedule of Receipts, Disbursements and Changes in Fund Balances – Cash Basis	40 - 43
Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual (Unaudited)	
General Fund	44 - 48
Depreciation Fund	49
Qualified Capital Purpose Undertaking Fund	50
Bond Fund	51
Special Building Fund	52
Employee Benefit Fund	53
School Nutrition Fund	54
Student Fee Fund	55
Notes to Budgetary Schedules	56

Continued

CASS COUNTY SCHOOL DISTRICT NO. 1

TABLE OF CONTENTS - CONTINUED

AUGUST 31, 2022

	<u>Page</u>
Supplemental Schedules Continued:	
Fiduciary Fund Supplemental Schedule of Changes in Cash and Investment Balances	57
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 <i>Government Auditing Standards</i>	58 - 59
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	60 - 62
Schedule of Findings and Questioned Costs	63- 65
Summary Schedule of Prior Year Audit Findings	66
Management's Corrective Action Plan	67

INDEPENDENT AUDITOR'S REPORT

Board of Education
Cass County School District No. 1
Plattsmouth, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cass County School District No. 1 (the District), as of and for the year ended August 31, 2022 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of August 31, 2022, and the related receipts, disbursements, and activities arising from cash transactions, for the year then ended in conformity with the cash basis of accounting described in Note 1.D.

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

Responsibilities of Management for the Financial Statements

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

Auditor's 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 consolidated 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 consolidated 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 consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Combined Schedule of Cash Receipts, Disbursements, and Fund Balances, the General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balances, and the Fiduciary Fund Supplemental Schedule of Changes in Cash and Investment Balances are presented for purposes of additional analysis and are not required parts of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is 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 Management's Discussion and Analysis and Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual, 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 provide any assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

FRANKEL ZACHARIA LLC

Omaha, Nebraska
November 4, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS
CASS COUNTY SCHOOL DISTRICT NO. 1
(Unaudited)

The Management's Discussion and Analysis (MD&A) of the Cass County School District No. 1 provides an overview and analysis of the District's financial activities for the fiscal year ended August 31, 2022. The intent of the MD&A is to look at the District's financial performance as a whole. Readers should also review the financial statements found in the Financial Section, and the notes thereto to enhance their understanding of the District's financial performance.

OVERVIEW AND BACKGROUND FOR FINANCIAL STATEMENTS

This annual report consists of three parts: (1) Management's Discussion and Analysis (this section); (2) the Basic Financial Statements; and (3) Supplemental and Other Information and the Single Audit (Federal Funds).

The accompanying basic financial statements have been prepared on the cash basis of accounting. Therefore, no capital assets are reported in this analysis. The government-wide financial statements report information on all the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities that rely on fees, charges and donations for support.

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

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

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

FINANCIAL HIGHLIGHTS

The District's total net position as of August 31, 2022, was \$1,156,017, down from the 2020-21 net position of \$3,287,865. This decline is due to the improvements made from proceeds from bond lettings in 2019 and 2020.

The fund balance of the General Fund on 8-31-22 was (\$1,630,493), down from (\$600,970) in 20-21.

The Bond Fund had an ending balance of \$279,165. The District made principal and interest payments on its bond issues totaling \$950,291.

Total outstanding principal bond debt (bond fund and QCPUF fund) at the end of the 21-22 fiscal year was \$15,560,000.

The Qualified Capital Purpose Undertaking Fund (QCPUF) ended the year with a fund balance of \$434,871. Principal payments paid during the 21-22 fiscal year total \$322,017.

The School Nutrition Fund balance on August 31, 2022, was \$427,001. Federal reimbursement to the district for food was \$960,362, up \$319,039 from 20-21, due primarily to enhanced Federal assistance due to the pandemic.

The net position of the Fiduciary Funds, though not considered material for purposes of reporting the financial condition of the District's assets, are of interest to management. Fiduciary Funds include the Activities Account, the Student Fee Fund, the Wiley Memorial Scholarship, the Wiles Scholarship and the Duda Scholarship. The activities account, exclusive of the scholarship funds, increased in value by \$56,506, with an ending balance of \$241,192. The Student Fee Fund decreased in value by \$41,161, with an ending balance of \$46,247. The Wiley Memorial Scholarship Fund decreased in value by \$47,321, with an ending balance of \$1,008,879. The Wiles Scholarship increased in value by \$1,920, with an ending balance of \$23,906. The Duda Scholarship increased in value by \$2,772, with an ending balance of \$548,771.

Financial Analysis of the District as a Whole

Total Governmental Funds - The District's revenue was \$19,540,739 for the fiscal year 2021-22. Local sources of revenue accounted for 44.67% of the District's revenue, 42.62% of the revenue was from state sources and 11.43% came from federal sources.

The District disbursed \$20,569,559 in 2021-22. The District expended 63.46% of its total funds on instruction, 5.30% on support services related to instruction. Business and administrative services, buildings and grounds, and pupil transportation contributed to 19.87% of expenditures. These figures include the bond payments construction related expenses of \$2,638,810, or 11.37%.

**Plattsmouth Community School District
Levies 2020-21 and 2021-22**

	<u>2020-21</u>	<u>2021-22</u>
General Fund	1.0469	1.0496
Bond Fund	.1376	.1104
Special Building Fund	.0000	.0000
QCPUF	<u>.0469</u>	<u>.0402</u>
Total	<u>1.2314</u>	<u>1.2002</u>

**Plattsmouth Community School District
General Fund Receipts
Comparison of 2018-19 to 2021-22**

<u>Revenue Source</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Local	\$ 8,561,278	8,525,149	9,470,395	8,728,788
State	8,761,838	9,313,477	8,557,949	8,327,712
Federal	923,670	1,622,364	2,562,220	2,474,579
Other	<u>18,423</u>	<u>6,042</u>	<u>79,504</u>	<u>9,660</u>
	\$ <u>18,265,209</u>	<u>19,467,032</u>	<u>20,670,068</u>	<u>19,540,739</u>

**Plattsmouth Community School District
General Fund Disbursements
Comparison 2018-19 to 2021-22**

Numbers below were adjusted based on the Depreciation Fund and Employee Benefit Fund components and reclassifications.

	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Disbursements				
Regular instruction	\$ 9,407,766	9,099,924	8,821,858	8,534,981
Special education	3,609,476	3,780,677	3,801,294	3,735,038
Pupil support	160,693	348,766	316,017	139,169
Gifted program	12,047	13,026	12,284	6,154
Guidance services	306,426	311,030	317,011	291,289
Health services	95,542	97,877	91,433	97,820
Building maintenance and Operations	1,242,603	1,449,692	1,379,600	1,454,078
Vehicle maintenance	67,835	22,144	11,940	12,917
Pupil transportation	695,100	522,317	583,873	512,206
Board of Education	320,447	289,723	289,116	300,114
Executive administration	206,416	210,339	212,654	235,805
Office of the Principal	1,226,131	1,267,010	1,288,748	1,307,576
Business services	716,058	828,588	561,309	755,703
Library services	253,802	266,678	228,712	226,410

**Plattsmouth Community School District
General Fund 2018-19 to 2021-2022**

	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Disbursements (Continued)				
Community Service/ Fitness Center	39,303	27,389	15,640	33,622
Federal programs	727,379	1,759,560	2,598,854	2,923,804
Other programs	<u>133,624</u>	<u>123,773</u>	<u>18,248</u>	<u>3,576</u>
Total disbursements	\$ <u>19,220,648</u>	<u>20,418,513</u>	<u>20,548,591</u>	<u>20,570,262</u>

**Plattsmouth Community School District
General Fund Cash Position
Change from 2020-2021 to 2021-2022**

Cash Carryover 2020-2021	\$ (600,970)
General Fund Receipts	19,540,739
General Fund Expenditures	<u>(20,570,262)</u>
Cash Carryover 2021-2022	\$ <u>(1,630,493)</u>

DEBT ADMINISTRATION

Despite the financial pressure on school districts in Nebraska, Plattsmouth Community School District continues to maintain excellent bond ratings. Currently, Standard and Poor's rates the District "A-." Total outstanding bonds at the end of the 2021-22 year were \$18,911,262, including interest obligations.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide patrons, students, and bond buyers a general overview of the District's finances and to demonstrate accountability for the money entrusted to the District for the education of the community's youth. If you have questions or need additional financial information contact the Office of the Superintendent, Plattsmouth Community School District, 1912 Old Highway 34, Plattsmouth, Nebraska 68048. The telephone number is (402) 296-3361.

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF NET POSITION - CASH BASIS

AUGUST 31, 2022

	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
ASSETS			
Cash in Bank	\$ 728,336	427,001	1,155,337
Cash at County Treasurer	1,890,440	--	1,890,440
TOTAL ASSETS	\$ 2,618,776	427,001	3,045,777
LIABILITIES			
Line of credit	\$ 1,833,971	--	1,833,971
NET POSITION			
Restricted for:			
Debt service	714,036	--	714,036
Unrestricted	70,769	427,001	497,770
TOTAL NET POSITION	784,805	427,001	1,211,806
TOTAL LIABILITIES			
AND NET POSITION	\$ 2,618,776	427,001	3,045,777

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF ACTIVITIES - CASH BASIS

YEAR ENDED AUGUST 31, 2022

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipt and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
Primary government						
Governmental Activities						
Instruction	\$ 11,651,832	113,600	1,406,706	(10,131,526)	--	(10,131,526)
Support services						
Students	863,380	--	--	(863,380)	--	(863,380)
Instruction	365,578	--	--	(365,578)	--	(365,578)
General administration	535,919	--	--	(535,919)	--	(535,919)
Office of the principal	1,307,576	--	--	(1,307,576)	--	(1,307,576)
Central services	755,703	--	--	(755,703)	--	(755,703)
Operations and maintenance of plant	1,466,995	--	--	(1,466,995)	--	(1,466,995)
Student transportation	512,206	--	89,186	(423,020)	--	(423,020)
Operation of non-instructional services	33,623	--	--	(33,623)	--	(33,623)
Private and state categorical programs	88,370	--	--	(88,370)	--	(88,370)
Federal programs	2,923,804	--	2,419,651	(504,153)	--	(504,153)
Transfers (outgoing)	125	--	--	(125)	--	(125)
Non-program expenditures	65,134	--	--	(65,134)	--	(65,134)
Capital outlay	1,364,902	--	--	(1,364,902)	--	(1,364,902)
Subtotal of governmental activities carried forward	\$ 21,935,147	113,600	3,915,543	(17,906,004)	--	(17,906,004)

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF ACTIVITIES - CASH BASIS - CONTINUED

YEAR ENDED AUGUST 31, 2022

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipt and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental Activities (continued)						
Balances carried forward	\$ 21,935,147	113,600	3,915,543	(17,906,004)	--	(17,906,004)
Debt service						
Principal	895,000	--	--	(895,000)	--	(895,000)
Interest	377,308	--	--	(377,308)	--	(377,308)
Wire fees	1,600	--	--	(1,600)	--	(1,600)
Total governmental activities	23,209,055	113,600	3,915,543	(19,179,912)	--	(19,179,912)
Business-type activities						
Food program services	807,820	45,982	960,362	--	198,524	198,524
Total business-type activities	807,820	45,982	960,362	--	198,524	198,524
Total primary government	\$ 24,016,875	159,582	4,875,905	(19,179,912)	198,524	(18,981,388)

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF ACTIVITIES - CASH BASIS - CONTINUED

YEAR ENDED AUGUST 31, 2022

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipt and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
General receipts						
Taxes						
Property taxes - general purpose				\$ 7,447,486	--	7,447,486
Property taxes - debt service				1,170,793	--	1,170,793
Motor vehicle tax				862,595	--	862,595
Carline taxes				9,558	--	9,558
Public Power District sales tax				185,915	--	185,915
In-lieu-of tax - Housing Authority				6,768	--	6,768
Local license fees				9,911	--	9,911
County fines and licenses				114,747	--	114,747
State aid				5,577,327	--	5,577,327
Other state receipts				1,454,533	--	1,454,533
Interest				7,266	--	7,266
Proceeds from the sale of property				48,770	--	48,770
Other receipts				9,660	--	9,660
Total general receipts				16,905,329	--	16,905,329
Change in net position				\$ (2,274,583)	198,524	(2,076,059)
Net position - beginning				\$ 3,059,388	228,477	3,287,865
Change in net position				(2,274,583)	198,524	(2,076,059)
Net position - ending				\$ 784,805	427,001	1,211,806

CASS COUNTY SCHOOL DISTRICT NO. 1

**STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS**

AUGUST 31, 2022

	General Fund	Qualified Capital Purpose Undertaking Fund	Bond Fund	Special Building Fund	Total Governmental Funds
ASSETS					
Cash in Bank	\$ --	371,764	99,403	257,169	728,336
Cash at County Treasurer	1,647,568	63,107	179,762	3	1,890,440
Due from other funds	--	--	--	388,315	388,315
Total assets	\$ 1,647,568	434,871	279,165	645,487	3,007,091
LIABILITIES					
Due to other funds	\$ 388,315	--	--	--	388,315
Line of credit	1,833,971	--	--	--	1,833,971
Total liabilities	2,222,286	--	--	--	2,222,286
FUND BALANCES					
Restricted for:					
Debt service	--	434,871	279,165	--	714,036
Assigned	1,055,775	--	--	645,487	1,701,262
Unassigned	(1,630,493)	--	--	--	(1,630,493)
Total fund balance	(574,718)	434,871	279,165	645,487	784,805
Total liabilities and fund balance	\$ 1,647,568	434,871	279,165	645,487	3,007,091

See accompanying notes to financial statements

CASS COUNTY SCHOOL DISTRICT NO. 1

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
CASH BASIS - GOVERNMENTAL FUNDS**

YEAR ENDED AUGUST 31, 2022

	General Fund	Qualified Capital Purpose Undertaking Fund	Bond Fund	Special Building Fund	Total Governmental Funds
RECEIPTS					
Taxes					
Property - general purpose	\$ 7,447,463	--	--	23	7,447,486
Property - debt service	--	302,835	867,958	--	1,170,793
Motor vehicle	862,595	--	--	--	862,595
Carline	8,222	345	991	--	9,558
Public Power District sales tax	166,617	--	19,298	--	185,915
In-lieu of tax - Housing Authority	--	6,768	--	--	6,768
Tuition	72,609	--	--	--	72,609
Local license fees	9,911	--	--	--	9,911
Other local receipts/rental of school facilities	40,991	--	--	--	40,991
County receipts	114,747	--	--	--	114,747
State receipts	8,327,712	37,690	107,422	--	8,472,824
Federal receipts	2,474,579	--	--	--	2,474,579
Interest income	5,653	170	82	1,361	7,266
Proceeds from sale of property	--	--	--	48,770	48,770
Other nonrevenue receipts	9,660	--	--	--	9,660
Total receipts	19,540,759	347,808	995,751	50,154	20,934,472
DISBURSEMENTS					
Instruction	11,651,832	--	--	--	11,651,832
Support services:					
Students	863,380	--	--	--	863,380
Instruction	365,578	--	--	--	365,578
General administration	535,919	--	--	--	535,919
Office of the principal	1,307,576	--	--	--	1,307,576
Central services	755,703	--	--	--	755,703
Operations and maintenance of plant	1,466,995	--	--	--	1,466,995
Student transportation	512,206	--	--	--	512,206
Operation of non-instructional services	33,623	--	--	--	33,623
Subtotal of disbursements carried forward	\$ 17,492,812	--	--	--	17,492,812

See accompanying notes to financial statements

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
CASH BASIS - GOVERNMENTAL FUNDS - CONTINUED

YEAR ENDED AUGUST 31, 2022

	General Fund	Qualified Capital Purpose Undertaking Fund	Bond Fund	Special Building Fund	Total Governmental Funds
DISBURSEMENTS (continued)					
Balance carried forward	\$ 17,492,812	--	--	--	17,492,812
Private and state categorical programs	88,370	--	--	--	88,370
Federal programs	2,923,804	--	--	--	2,923,804
Transfers (outgoing)	125	--	--	--	125
Non-program expenditures	65,134	--	--	--	65,134
Capital outlay	--	--	--	1,364,902	1,364,902
Debt service:					
Principal	--	280,000	615,000	--	895,000
Interest	--	42,017	335,291	--	377,308
Wire fees	--	800	800	--	1,600
Total disbursements	20,570,245	322,817	951,091	1,364,902	23,209,055
Excess (deficit) of receipts over disbursements	(1,029,486)	24,991	44,660	(1,314,748)	(2,274,583)
NET CHANGE IN FUND BALANCES	\$ (1,029,486)	24,991	44,660	(1,314,748)	(2,274,583)
Fund balances - beginning	\$ 454,768	409,880	234,505	1,960,235	3,059,388
Net change in fund balances	(1,029,486)	24,991	44,660	(1,314,748)	(2,274,583)
Fund balances - ending	\$ (574,718)	434,871	279,165	645,487	784,805

CASS COUNTY SCHOOL DISTRICT NO. 1

**STATEMENT OF NET POSITION - CASH BASIS
PROPRIETARY FUND**

AUGUST 31, 2022

	<u>School Nutrition Fund</u>
ASSETS	
Cash in Bank	\$ 427,001
TOTAL ASSETS	427,001
NET POSITION	
Unrestricted	427,001
TOTAL NET POSITION	\$ 427,001

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2022

	<u>School Nutrition Fund</u>
Operating receipts	
Charges for sales and services	
Lunchroom sales	\$ 45,982
Operating disbursements	
Cost of sales and services	807,820
Operating loss	(761,838)
Nonoperating receipts	
USDA and State subsidy	960,362
Total nonoperating receipts	960,362
Change in net position	198,524
Net position - beginning	228,477
Net position - ending	\$ 427,001

CASS COUNTY SCHOOL DISTRICT NO. 1

**STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUNDS**

AUGUST 31, 2022

	Activities Fund	Student Fee Fund	Private Purpose Trust Funds		
			Wiley Memorial Scholarship Fund	Wiles Scholarship Fund	Duda Scholarship Fund
ASSETS					
Cash and cash equivalents	\$ 188,192	46,247	--	1,716	117,163
Investments	--	--	1,008,879	35,190	471,608
Due from Wiles Scholarship Fund	13,000	--	--	--	--
Due from Duda Scholarship Fund	40,000	--	--	--	--
TOTAL ASSETS	\$ 241,192	46,247	1,008,879	36,906	588,771
LIABILITIES					
Due to student groups and other	\$ 241,192	--	--	13,000	40,000
NET POSITION	--	46,247	1,008,879	23,906	548,771
TOTAL LIABILITIES AND NET POSITION	\$ 241,192	46,247	1,008,879	36,906	588,771

CASS COUNTY SCHOOL DISTRICT NO. 1

**STATEMENT OF CHANGES IN NET POSITION - CASH BASIS
FIDUCIARY FUNDS**

YEAR ENDED AUGUST 31, 2022

	Student Fee Fund	Private Purpose Trust Funds		
		Wiley Memorial Scholarship Fund	Wiles Scholarship Fund	Duda Scholarship Fund
ADDITIONS				
Net investment income	\$ --	6,539	1,920	22,772
Other receipts	53,279	--	--	--
Total additions	53,279	6,539	1,920	22,772
DEDUCTIONS				
Scholarships awarded	--	53,860	--	20,000
Student fee expenses	94,440	--	--	--
Total deductions	94,440	53,860	--	20,000
Change in net position	(41,161)	(47,321)	1,920	2,772
Net position - beginning	87,408	1,056,200	21,986	545,999
Net position - ending	\$ 46,247	1,008,879	23,906	548,771

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2022

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 Cass County School District No. 1 (the District) which is commonly known as Plattsmouth Community School District.

- A. Reporting Entity - The Plattsmouth Community School District, Plattsmouth, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to the public school education in the District. The District receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units as defined in Governmental Accounting Standards Board Statement No. 90, which are included in the District's reporting entity.

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

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

1. Summary of Significant Accounting Policies - Continued

- C. Fund Types - The accounts of the District are organized on the basis of funds which are grouped into governmental, proprietary and fiduciary fund types as follows:

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 expenditures and the new and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

Depreciation Fund – A Depreciation Fund may be established by a District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a District will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a Depreciation Fund is to spread replacement costs of capital outlays over a period of years in order to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund shall be considered only a component of the General Fund.

Qualified Capital Purpose Undertaking Fund – The Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund expenditures for the purpose of this fund are not allowed. The tax levy for this fund is limited to 0.052 cents per hundred dollars of valuation for the District and shall not exceed ten years for each environmental hazard abatement project or accessibility barrier elimination project and shall not exceed fifteen years for each qualified special purpose for which the qualified zone academy bond was issued according to Section 79-10, 110 R.R.S.

Bond Fund – The Bond Fund is used to record receipts and expenditures for bond principal and interest payments. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

Special Building Fund – The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the District.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

1. Summary of Significant Accounting Policies - Continued

C. Fund Types - Continued

Employee Benefit Fund – The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of the District employees. The District accounts for the allocation of funds from the General Fund to this fund as an expense in the General Fund and as a "transfer from the General Fund" in the Employees Benefit Fund. This fund may consist of more than one account for valid allocation purposes. This fund is used for the administration of the District's flexible spending account. The Employee Benefit Fund is considered a component of the General Fund.

Proprietary Fund:

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. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Fiduciary Funds:

Activities Fund – The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund. The cash is received by the District to be held or disbursed on the instructions of the organization from whom they are received. This is not cash of the District.

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

Private Purpose Trust Funds – These funds are held to provide scholarships for students in accordance with the donor's stipulations.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

1. Summary of Significant Accounting Policies - Continued

- D. Basis of Accounting - The District prepares its financial statements on the cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with accounting principles generally accepted in the United States of America, as applicable to governmental units. Under the cash basis, revenues are recognized when collected rather than when earned or available, and expenses are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America, as applicable to governmental units.

Taxes and other revenues collected by the County Treasurer are included in revenues of the District in the year collected by the county and the District funds held by the County Treasurer 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.

- E. 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.
- F. 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.
- G. Equity Classification

Government-Wide Statements

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

- a. Restricted net position

Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

1. Summary of Significant Accounting Policies – Continued

G. Equity Classification - Continued

b. Unrestricted net position

All other assets that do not meet the definition of restricted net position.

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

Fund Statements

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:

a. Nonspendable

This classification includes amounts that cannot be spent because they are either (a) 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.

b. 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 or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

c. 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.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

1. Summary of Significant Accounting Policies – Continued

G. Equity Classification - Continued

d. 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 manager through the budgetary process.

e. 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.

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

In the year ending August 31, 2021, a loan totaling \$630,000 was made from the Special Building Fund to the General Fund. The balance of the loan is \$203,485 as of August 31, 2022. The District will make payments as tax receipts allow with the intention to have it paid off as soon as possible.

In addition, the District utilizes bank accounts that are allocated between funds. This allows the District to manage its cash flows. As a result of this cash management strategy, at August 31, 2022 the Special Building Fund has advanced cash to the General Fund.

I. Budget Process and Property Taxes - The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. In accordance with the Nebraska Budget Act, total expenditures for each fund may not exceed the total budgeted expenditures. The General Fund is also subject to a total non-special education expenditure limit. Appropriations for expenditures lapse at year end. Any revisions to the adopted budget of total expenditures 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 expenditures and/or tax levy limitations. During 2022, the District's actual expenditures in the Bond Fund exceeded the budgeted expenditures.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

1. Summary of Significant Accounting Policies – Continued

I. Budget Process and Property Taxes - Continued

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.

J. Compensated Absences - Vacation and sick leave are recorded when paid. Certified employees who separate from the District upon retirement, disability, or death will receive pay for unused accumulated sick leave days at the substitute teacher's daily pay rate up to a maximum of 45 days. All other employees can accrue up to a maximum of 30 days for sick leave; however, there is no payment for unused sick leave. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2022, as all vacation earned during the year must be used by August 31 with no carryover.

K. Use of Estimates - The preparation of financial statements in conformity with the special purpose framework used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

L. Tax Receipts - Taxes collected by the County Treasurer are recorded as receipts by the District when received by the County Treasurer.

M. Retirement System - The District participates in the Nebraska School Retirement System retirement plan (See Note 11).

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.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2022, the majority of the District's deposits with financial institutions were fully insured or collateralized with pooled securities held by the financial institution but not registered in the District's name. 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 FDIC limits. The District had positions of approximately \$25,000 at year-end held in excess of the collateral.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

2. Cash and Investments - Continued

Investments

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

Investments are carried at cost. Investments of \$1,008,879 (market value of \$1,058,391) held by the Wiley Memorial Scholarship Fund, \$35,190 (market value of \$42,644) held by the Wiles Scholarship Fund and \$471,608 (market value of \$843,842) held by the Duda Scholarship Fund primarily consist of exchange traded and mutual funds.

The Nebraska Liquid Asset Fund (NLAF) was established in March 1998 through the Interlocal Cooperation Act. NLAF was established to assist Nebraska school districts, educational service units and technical community colleges with the investment of their available cash reserves. Participation in the investment trust is voluntary for its members. The objective of NLAF is to provide its owner members with a conservative and effective investment alternative tailored to the needs of its members. NLAF portfolio management generally follows established investment criteria developed by the Securities and Exchange Commission for money market funds designed to offer acceptable yield while maintaining liquidity. NLAF is not registered with the Securities and Exchange Commission (SEC) as an investment company. The District has \$389,309 invested with NLAF as of August 31, 2022.

NLAF's short-term investment portfolio consists of cash and short-term investments valued at amortized cost, which is determined to approximate fair value due to the short-term nature of the instruments. This involves valuing a portfolio security at its original cost on the date of purchase and thereafter amortizing any premium or discount on the straight-line basis to maturity. The amount of premium or discount amortized to income under the straight-line method does not differ materially from the amount which would be amortized to income under the interest method. Procedures are followed to maintain a constant net asset value of \$1.00 per unit in NLAF.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

3. Bonds Payable

The District has four bond issues outstanding as of August 31, 2022:

Qualified Capital Purpose Undertaking Fund

Taxable Limited Tax Obligation Qualified School Construction Bonds, Series 2010B, dated August 5, 2010, principal of \$280,000, interest rate 5.00% to 5.45%, payments begin December 15, 2022, matures December 15, 2025. \$ 280,000

Taxable Limited Tax Obligation Bonds, Series 2016, dated April 12, 2016, principal of \$2,810,000, interest rate 1.75% to 2.35%, matures December 15, 2026. 1,210,000

Bond Fund

General Obligation School Building Bonds, Series 2019 dated August 21, 2019, principal of \$9,480,000, interest rate 2.00% to 3.00%, matures December 15, 2039. 8,735,000

General Obligation School Building Bonds, Series 2020 dated August 21, 2019, principal of \$5,575,000, interest rate 0.75% to 2.125%, matures December 15, 2039. 5,335,000

Total bonds payable, August 31, 2022 \$ 15,560,000

Interest paid during fiscal 2022 \$ 377,309

The following is a summary of long-term debt transactions of the District for the year ended August 31, 2022.

	Original Issue	Balance August 31, 2021	Issued	Retire- ments	Bonds Outstanding August 31, 2022
Qualified School Construction Bonds Bond Series 2010B	\$ 280,000	280,000	--	--	280,000
Limited Tax Obligation Series 2016	2,810,000	1,490,000	--	280,000	1,210,000
General Obligation School Building Bonds Series 2019	9,480,000	9,110,000	--	375,000	8,735,000
General Obligation School Building Bonds Series 2020	5,575,000	5,575,000	--	240,000	5,335,000
Total bonds		\$16,455,000	--	895,000	15,560,000

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

3. Bonds Payable – Continued

The above bonds mature as follows:

<u>Year ended August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	930,000	355,108	1,285,108
2024	955,000	330,586	1,285,586
2025	975,000	305,004	1,280,004
2026	1,000,000	278,394	1,278,394
2027	1,025,000	255,809	1,280,809
2028 - 2032	3,745,000	1,070,710	4,815,710
2033 - 2037	4,170,000	643,144	4,813,144
2038 - 2040	2,760,000	112,508	2,872,508
	<u>\$ 15,560,000</u>	<u>3,351,263</u>	<u>18,911,263</u>

All bonds require the District to levy taxes annually on all taxable property in the District for the purpose of paying the scheduled principal and interest payments due. The District levies the applicable taxes with the Bond and Qualified Capital Purpose Undertaking Funds as discussed in Note 1.

4. Debt Obligations

The District has a promissory note for a \$2,500,000 line of credit with First State Bank Nebraska, which matures January 8, 2023 and bears interest at 4.50%. The note is secured by substantially all assets of the District. As of August 31, 2022, the outstanding balance was \$1,833,971.

5. Wiley Memorial Scholarship Fund

In previous school years, the District received donations from the Robert Wiley Estate. The will of the late Robert T. Wiley stipulates that the donation from his estate must be kept separate and not commingled with other funds of the District. The will also stipulates that "the corpus of the trust shall be invested and reinvested by the School Board in prudent man investments, such as designated blue-chip stocks, government bonds or securities, or highly rated industrial or municipal bonds". The will also provides that "the corpus of the trust shall remain intact and be used only for the production of income. The annual net income shall be used for scholarships each year." The will also stipulates that the income be used to provide scholarships of \$2,000 each to graduating students using standards of eligibility as set by the School Board. The investment policy used by the District for the Wiley Memorial Scholarship Fund follows the investment policy stipulated by the donor's will.

6. Federal Award Programs

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

7. Risk Management

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

8. Interfund Transfers

During the year ended August 31, 2022, the District had interfund transfers reported with receipts and disbursements for support of other funds as shown below.

	Transfer In	Transfer Out
Activity Fund	\$ 125	--
General Fund	--	125
<u>Total</u>	<u>\$ 125</u>	<u>125</u>

9. Commitments and Contingencies

In the normal course of operations, the District may be involved in routine litigation. The District maintains insurance to assist in covering the risks associated with these contingencies (Note 7). There are no significant pending legal proceedings which the District believes will have a material adverse effect on their financial position.

The District has a contingent loan agreement with First State Bank Nebraska (FSBN) that essentially guarantees a loan issued by FSBN to Plattsmouth Community Schools Fitness Center Incorporated (PCSFCI), an unrelated party to the District comprised of community leaders. In the event PCSFCI would default on their loan associated with the improvements to the District's athletic facilities, the District would incur a loan in an amount not to exceed \$1,225,000. The balance on the guaranteed loan was \$525,389 at August 31, 2022.

The District has entered into various construction related contracts for school improvements which have a remaining obligation of approximately \$364,000 at August 31, 2022.

On August 1, 2021, the District extended an agreement with the Cass County Sheriff's Office to have a School Resource Officer assigned to the District through the 2023-2024 school year. The extended agreement is for one School Resource officer for the period with the option to add an additional officer for after hours or weekend events for additional cost. The agreement contains a termination clause that allows either party to terminate the agreement with written 90-day notice prior to August 1st of each year of the agreement. The remaining agreed upon non-cancellable cost at August 31, 2022 is approximately \$62,000.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

9. Commitments – Continued

On September 10, 2018, the District entered into a three-year service agreement with Professional Heating and Air Conditioning. The district will receive services related to cooling and heating system maintenance and related labor and materials, and systems review and inspections. This agreement has an automatic renewal clause that was utilized, resulting in a three-year renewal of the original contract which can be cancelled upon 30 days notice before work is performed. The service agreement's remaining non-cancellable cost at August 31, 2022 is approximately \$42,000.

On July 1, 2020, the District entered into a seven-year agreement with Mid States School Bus, Inc. The district will receive student transportation services during the school year including daily routes, special education routes, and out-of-district transportation. Payments are due in monthly installments based on services provided. Additional charges for out-of-district transportation and Special Education transportation mileage will be incurred. The agreement may be terminated by either party, with or without cause, by written notice and effective at the end of the school year. During 2021, Mid States School Bus, Inc. was purchased by First Student, Inc. resulting in an assignment of the contract upon closing. The remaining agreed upon non-cancellable cost at August 31, 2022 is approximately \$529,000.

On August 31, 2020, the District entered into a three-year agreement with Witte Physical Therapy for athletic training services. The agreement contains a termination clause which allows either party to terminate the contract with a written 30-day notice at any time or immediately with cause. The remaining agreed upon non-cancellable cost at August 31, 2022 is approximately \$27,500.

The District entered into lease agreements for the use of various office equipment, machinery and effective purchase of computer equipment and athletic field lighting. Total payments, including interest, for all lease agreements totaled \$126,926 in the year ended August 31, 2022. Future minimum annual payments under all lease agreements for the years ending after August 31, 2022 are as follows:

Year Ending August 31,	
2023	\$ 87,289
2024	46,488
2025	46,488
2026	34,914
2027	23,340
Thereafter	66,130

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

10. Subsequent Events

Management evaluated transactions and events occurring subsequent to August 31, 2022, and through November 4, 2022, the date the financial statements were available to be issued, to determine whether any events should be recognized or disclosed in these statements. There were no material transactions or events in subsequent period requiring disclosure or recognition in the financial statements.

11. Retirement Plan

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2021, there were 266 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, 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 monthly average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

11. Retirement Plan - Continued

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained age plus creditable Service equals 85 or greater.

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

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

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$11,513,814. Total covered payroll was \$11,214,625. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2020, to June 30, 2021 (and from July 1, 2021 through, August 31, 2022). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2022 was \$1,107,758.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

11. Retirement Plan - Continued

Pension Liabilities

At June 30, 2021 the District had a liability of \$6,373,096 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERS School Plan was 109.90% funded as of June 30, 2021 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the District's proportion was 0.542647 percent, which was a decrease of 0.034159 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the District's allocated pension expense was \$1,737,116.

Actuarial Assumptions

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

Inflation	2.65%
Salary increases, including wage inflation	3.15%-13.15%
Cost-of-Living Adjustment	Members hired before January 1, 2013: 2.15% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on or after January 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including price inflation	7.30%

The School Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

11. Retirement Plan – Continued

The School Plan's beneficiary mortality rates were based on the Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree Mortality Table (static table).

The actuarial assumptions used in the July 1, 2021, valuations for the School plan is based on the results of the most recent actuarial experience study, which covered the four year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2021, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
U.S. Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-U.S. Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.0%	

*Arithmetic mean, net of investment expenses.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2022

11. Retirement Plan – Continued

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2021, was 7.3 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015 through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2120.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.3 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.3 percent) or 1-percentage-point higher (8.3 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability (asset)
1% decrease	6.3%	\$ 2,599,479
Current discount rate	7.3%	(6,373,096)
1% increase	8.3%	(13,742,885)

Plan Fiduciary Net Position

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

SUPPLEMENTAL SCHEDULES

CASS COUNTY SCHOOL DISTRICT NO. 1

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND NOTES**

YEAR ENDED AUGUST 31, 2022

FEDERAL GRANTOR	Federal	Pass-through		
<i>Pass through Grantor</i>	Assistance	Entity		
Program Title	Listing #	Identifying #		Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Head Start	93.600	N/A	\$ 1,063,673	
COVID-19 - Head Start	93.600	N/A	<u>72,629</u>	\$ 1,136,302
<i>Passed through Nebraska Association of School Boards Medicaid Consortium</i>				
Medical Assistance Program	93.778	13-0001		<u>42,002</u>
Total U.S. Department of Health and Human Services				1,178,304
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through State Department of Education</i>				
Special Education Cluster (IDEA)				
Special Education Grants to States	84.027	22-6408-00-03-013-0001 22-6412-00-03-013-0001	434,841	
COVID-19 - Special Education Grants to States	84.027	22-6408-00-03-013-0001 22-6412-00-03-013-0001	11,288	
Special Education Preschool Grants		22-6406-00-03-013-0001	12,484	
COVID-19 - Special Education Preschool Grants	84.173	22-6406-00-03-013-0001	<u>5,331</u>	463,944
Title I Grants to Local Educational Agencies	84.010	22-6200-00-03-013-0001		293,327
Twenty-First Century Community Learning Centers	84.287	22-6968-A0-03-013-0001		44,072
Improving Teacher Quality State Grants	84.367	22-6310-00-03-013-0001		30,915
Student Support & Academic Enrichment	84.424	22-6969-00-03-013-0001		2,492
COVID-19 - Education Stabilization Fund	84.425D	21-6997-00-03-013-0001	25,671	
COVID-19 - Education Stabilization Fund	84.425U	21-6998-00-03-013-0001	<u>727,398</u>	753,069
<i>Passed through ESU #3 Perkins Grant Consortium</i>				
Career and Technical Education -- Basic Grants to States	84.048	22-6471-00-03-013-0001		<u>19,345</u>
Total U.S. Department of Education				1,607,164
FEDERAL COMMUNICATIONS COMMISSION				
Emergency Connectivity Fund Program	32.009	N/A		180,183

CASS COUNTY SCHOOL DISTRICT NO. 1

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND NOTES - CONTINUED**

YEAR ENDED AUGUST 31, 2022

FEDERAL GRANTOR	Federal	Pass-through		
<u>Pass through Grantor</u>	Assistance	Entity		
Program Title	Listing #	Identifying #	Expenditures	
U.S. DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster				
<u>Passed through Nebraska Department of Health and Human Services</u>				
Food Donation - non-cash award	10.555	202121IN202043, 202122IN202043	\$ 54,148	
<u>Passed through State Department of Education</u>				
School Breakfast Program	10.553	202021IN109943, 202122IN109943	220,060	
National School Lunch Program	10.555	202021IN109943, 202122IN109943	633,601	
COVID-19 - National School Lunch Program	10.555	21-4210-00-03-013-0001	1,528	
Summer Food Services Program for Children	10.559	202122IN109943	<u>32,171</u>	\$ 941,508
Child and Adult Care Food Program	10.558	202121IN109943, 202122IN109943	63,200	
COVID-19 - Child and Adult Care Food Program	10.558	202122IN109943	<u>9,801</u>	73,001
Total U.S. Department of Agriculture				<u>1,014,509</u>
Total Federal Awards Expended				<u><u>\$ 3,980,160</u></u>

Note to Schedule of Expenditures of Federal Awards

Basis of Presentation - The above schedule has been prepared on the cash basis of accounting and includes all expenditures of federal awards during the fiscal year regardless of when the related federal funds were received.

Federal Expenditures - Federal reimbursements for the Medical Assistance Program (MAPS) (93.778) and National School Lunch Program (10.555) are based on approved rates for services provided and are not reimbursements for specific expenditures. Therefore, this amount represents cash received rather than federal expenditures.

Subrecipients - The District expended no awards to subrecipients during the year.

Food Distribution - Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed.

Indirect Cost Rate - The District did not elect to use the 10% de minimis cost rate.

CASS COUNTY SCHOOL DISTRICT NO. 1

SUPPLEMENTAL SCHEDULE
 COMBINED SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCES

YEAR ENDED AUGUST 31, 2022

	Fund Balances At Beginning of Year	Receipts	Disbursements	Transfers In (Out)	Excess (Deficiency) of Receipts Over (Under) Disbursements	Fund Balances At End of Year	Fund Balance Composition			
							Cash in Bank	Investments	Cash at County Treasurer	Due from (to) others
General Fund	\$ 454,768	19,540,759	20,570,245	--	(1,029,486)	(574,718)	--	--	1,647,568	(2,222,286)
Qualified Capital Purpose Undertaking Fund	409,880	347,808	322,817	--	24,991	434,871	371,764	--	63,107	--
Bond Fund	234,505	995,751	951,091	--	44,660	279,165	99,403	--	179,762	--
Special Building Fund	1,960,235	50,154	1,364,902	--	(1,314,748)	645,487	257,169	--	3	388,315
School Nutrition Fund	228,477	1,006,344	807,820	--	198,524	427,001	427,001	--	--	--
Fiduciary Funds	1,711,593	84,510	168,300	--	(83,790)	1,627,803	353,318	1,515,677	--	(241,192)
Total	\$ 4,999,458	22,025,326	24,185,175	--	(2,159,849)	2,839,609	1,508,655	1,515,677	1,890,440	(2,075,163)

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND COMPONENTS

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - CASH BASIS

AUGUST 31, 2022

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS					
Local sources					
Taxes					
Property taxes - general purpose	\$ 7,447,463	--	--	--	7,447,463
Carline tax	8,222	--	--	--	8,222
Public Power District sales tax	166,617	--	--	--	166,617
Motor vehicle taxes	862,595	--	--	--	862,595
Interest	5,633	20	--	--	5,653
Local license fees and fines	9,911	--	--	--	9,911
Tuition	72,609	--	--	--	72,609
Other local receipts/rental of school facilities	40,991	--	--	--	40,991
Total local sources	8,614,041	20	--	--	8,614,061
County sources					
ESU receipts	1,320	--	--	--	1,320
County fines and license fees	113,427	--	--	--	113,427
Total county sources	114,747	--	--	--	114,747

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND COMPONENTS

**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - CASH BASIS -
CONTINUED**

AUGUST 31, 2022

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS (continued)					
State sources					
State aid	\$ 5,577,327	--	--	--	5,577,327
Special education	1,351,778	--	--	--	1,351,778
Special education transportation	89,186	--	--	--	89,186
Homestead exemption	419,422	--	--	--	419,422
Property tax credit	484,676	--	--	--	484,676
High ability learners	11,453	--	--	--	11,453
Preschool flex funding	11,302	--	--	--	11,302
School age flex funding	61,974	--	--	--	61,974
Prorate motor vehicle	22,283	--	--	--	22,283
State appointment	198,456	--	--	--	198,456
State grants	99,855	--	--	--	99,855
Total state sources	8,327,712	--	--	--	8,327,712

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND COMPONENTS

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - CASH BASIS

CONTINUED

AUGUST 31, 2022

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS (continued)					
Federal sources					
Title I	212,433	--	--	--	212,433
Title II, Part A	10,116	--	--	--	10,116
IDEA Poverty/Base	9,634	--	--	--	9,634
IDEA Part B (619) Preschool	10,156	--	--	--	10,156
IDEA Part B (611) Special education	181,874	--	--	--	181,874
IDEA Nonpublic	20,806	--	--	--	20,806
Medicaid in public schools	3,292	--	--	--	3,292
Medicaid Administrative Activities	42,002	--	--	--	42,002
21st Century Learning Grant	43,238	--	--	--	43,238
ABE/GED	2,056	--	--	--	2,056
Head Start	1,047,630	--	--	--	1,047,630
CRRSA ESSER II	519,616	--	--	--	519,616
ARP ESSER III	168,952	--	--	--	168,952
Other Federal receipts	202,774	--	--	--	202,774
Total Federal sources	2,474,579	--	--	--	2,474,579
Nonrevenue receipts					
Transfers from other funds	--	--	61,700	(61,700)	--
Other	9,660	--	--	--	9,660
Total nonrevenue receipts	9,660	--	61,700	(61,700)	9,660
TOTAL RECEIPTS	\$ 19,540,739	20	61,700	(61,700)	19,540,759

CASS COUNTY SCHOOL DISTRICT NO. 1

**GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - CASH BASIS
 CONTINUED
 AUGUST 31, 2022**

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
DISBURSEMENTS					
Instruction	\$ 11,713,532	--	--	(61,700)	11,651,832
Support services					
Students	863,380	--	--	--	863,380
Instruction	365,578	--	--	--	365,578
General administration	535,919	--	--	--	535,919
Office of the principal	1,307,576	--	--	--	1,307,576
Central services	755,703	--	--	--	755,703
Operations and maintenance of plant	1,466,995	--	--	--	1,466,995
Student transportation	512,206	--	--	--	512,206
Operation of non-instructional services	33,623	--	--	--	33,623
Private and state categorical programs	88,370	--	--	--	88,370
Federal programs	2,923,804	--	--	--	2,923,804
Transfers (outgoing)	125	--	--	--	125
Non-program expenditures	3,451	--	61,683	--	65,134
TOTAL DISBURSEMENTS	20,570,262	--	61,683	(61,700)	20,570,245
RECEIPTS UNDER DISBURSEMENTS	(1,029,523)	20	17	--	(1,029,486)
FUND BALANCE, beginning of year	(600,970)	1,025,379	30,359	--	454,768
FUND BALANCE, end of year	\$ (1,630,493)	1,025,399	30,376	--	(574,718)

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND

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

(Unaudited)

YEAR ENDED AUGUST 31, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, BEGINNING OF YEAR	\$ 186,167	(600,970)
RECEIPTS		
Local sources		
Property taxes - general purpose	9,274,466	7,447,463
Carline tax	10,000	8,222
Public Power District sales tax	185,000	166,617
Motor-vehicle taxes	950,000	862,595
Interest	1,300	5,633
Local license fees and fines	6,000	9,911
Tuition	50,000	72,609
Other local receipts/rental of school facilities	78,500	40,991
	10,555,266	8,614,041
County sources		
ESU receipts	5,000	1,320
Fines and licenses	90,000	113,427
	95,000	114,747
State sources		
State aid	5,577,327	5,577,327
Special education	1,500,000	1,351,778
Special education transportation	130,000	89,186
Homestead exemption	350,000	419,422
Property tax credit	475,000	484,676
High ability learners	12,750	11,453
Preschool flex funding	8,000	11,302
School age flex funding	--	61,974
Prorate motor vehicle	30,000	22,283
State apportionment	225,000	198,456
State grants	120,000	99,855
	8,428,077	8,327,712

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND

**SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL - CONTINUED**

(Unaudited)

YEAR ENDED AUGUST 31, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>
RECEIPTS - continued		
Federal sources		
Title I	\$ 300,000	212,433
Title II, Part A	50,000	10,116
IDEA Poverty/Base	--	9,634
IDEA Part B (619) Preschool	18,000	10,156
IDEA Part B (611) Special education	492,000	181,874
IDEA Nonpublic	20,000	20,806
Medicaid in public schools	3,500	3,292
Medicaid activities/outreach	35,000	42,002
Title IV, Part B NCLB - 21st Century Community Learning Centers	44,000	43,238
Adult Education	--	2,056
Head Start	1,231,300	1,047,630
Presidential Disaster Aid/ESSER	1,700,000	--
CRRSA ESSER II	--	519,616
ARP ESSER III	--	168,952
Other Federal receipts	80,000	202,774
	3,973,800	2,474,579
Nonrevenue receipts		
Sale of property	5,000	--
Other non-revenue receipts	1,500	9,660
	6,500	9,660
Total Receipts	23,058,643	19,540,739
Total Available Resources	23,244,810	18,939,769

CASS COUNTY SCHOOL DISTRICT NO. 1

**GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
(Unaudited)**

YEAR ENDED AUGUST 31, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>
DISBURSEMENTS		
Instruction		
Regular instruction	\$ 7,345,471	7,245,073
Regular instructional programs - school age (flex-spending)	183,189	134,227
Regular instructional programs - below age 5 (flex-spending)	24,146	21,202
Limited English proficiency programs	73,000	88,284
Poverty programs	799,892	943,873
Special education instructional programs - school age	3,087,385	2,956,025
Special education instructional programs - ages 3-5	238,807	304,742
Summer school	21,537	20,106
	11,773,427	11,713,532
Support services - students		
Guidance services	292,286	291,289
Health services	92,594	97,820
Psychological services: SPED school age	182,369	182,024
Speech pathology & audiology services: SPED school age	218,135	122,962
Speech pathology & audiology services: SPED ages 3-5	29,982	80,250
Occupational therapy - related services: SPED school age	25,000	23,516
Occupational therapy - related services: SPED ages 3-5	25,000	24,171
Physical therapy - related services: SPED school age	20,000	12,993
Physical therapy - related services: SPED ages 3-5	18,000	14,777
Visually impaired - related services: SPED school age	20,000	13,578
	923,366	863,380
Support services - instruction		
Instruction and curriculum development	109,800	24,279
Instructional staff training	7,500	1,678
Library/media services	234,474	226,410
Instruction-related technology	142,642	113,211
	494,416	365,578

CASS COUNTY SCHOOL DISTRICT NO. 1

**GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
(Unaudited)**

YEAR ENDED AUGUST 31, 2022

	Original and Final Budget	Actual
DISBURSEMENTS - continued		
Support services - general administration		
Board of education	\$ 269,300	292,008
Executive administration	235,265	235,805
District legal services	20,000	8,106
	524,565	535,919
Office of the principal	1,293,331	1,307,576
Central services		
Fiscal services	299,470	389,521
Printing, publishing, and duplicating services	70,000	80,565
Administrative technology services	279,821	285,617
	649,291	755,703
Operations and maintenance of plant		
Operation of buildings	844,577	827,997
Maintenance of buildings	418,592	517,161
Care and upkeep of grounds	19,500	55,330
Vehicle operation, maintenance and purchasing (other than student transportation vehicles)	19,000	12,917
Security	100,000	48,014
Safety	4,000	5,576
	1,405,669	1,466,995
Student transportation		
Vehicle operation and purchasing - regular education	375,300	285,460
Vehicle operation and purchasing - school age SPED	213,500	213,284
Vehicle operation and purchasing - below age 5 SPED	40,000	13,462
	628,800	512,206

CASS COUNTY SCHOOL DISTRICT NO. 1

**GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL - CONTINUED
(Unaudited)**

YEAR ENDED AUGUST 31, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>
DISBURSEMENTS - continued		
Operation of non-instructional services		
Community services operations	\$ 31,175	33,623
	31,175	33,623
Private and state categorical programs		
Categorical grants from corporations and other private interests	600	2,915
Other state categorical programs	25,000	--
High ability learners	11,467	6,154
Early childhood endowment grants	97,500	79,301
	134,567	88,370
Federal programs	3,852,203	2,923,804
Transfers (outgoing)	23,000	125
Non-program expenditures	3,000	3,451
Total disbursements	21,736,810	20,570,262
Fund balance, end of year	\$ 1,508,000	(1,630,493)

CASS COUNTY SCHOOL DISTRICT NO. 1

DEPRECIATION FUND

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

(Unaudited)

YEAR ENDED AUGUST 31, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 1,110,382	1,025,379
Receipts		
Interest	1,700	20
Total receipts	1,700	20
Total available resources	1,112,082	1,025,399
Disbursements		
Capital outlay	1,112,082	--
Total disbursements	1,112,082	--
FUND BALANCE, End of year	\$ --	1,025,399

CASS COUNTY SCHOOL DISTRICT NO. 1

**QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
 FUND BALANCE - BUDGET AND ACTUAL
 (Unaudited)**

YEAR ENDED AUGUST 31, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 383,648	409,880
Receipts		
Taxes		
Property taxes - debt purpose	376,319	302,835
Carline	380	345
In-lieu-of tax	--	6,768
Homestead exemption	15,000	17,064
Property tax credit	15,921	19,687
Prorate motor vehicle	950	939
Interest	400	170
Total receipts	408,970	347,808
Total available resources	792,618	757,688
Disbursements		
Operation of Building	370,000	--
Principal	280,000	280,000
Interest payments	42,018	42,017
Miscellaneous expense	600	800
Total disbursements	692,618	322,817
FUND BALANCE, End of year	\$ 100,000	434,871

CASS COUNTY SCHOOL DISTRICT NO. 1

BOND FUND

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

(Unaudited)

YEAR ENDED AUGUST 31, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 230,581	234,505
Receipts		
Taxes		
Property taxes - debt purpose	1,073,056	867,958
Carline	1,300	991
In-lieu-of tax	--	19,298
Homestead exemption	50,000	48,662
Property tax credit	40,600	56,054
Prorate motor vehicle	2,675	2,706
Interest	80	82
Total receipts	1,167,711	995,751
Total available resources	1,398,292	1,230,256
Disbursements		
Principal payments	615,000	615,000
Interest payments	331,292	335,291
Miscellaneous expense	2,000	800
Total disbursements	948,292	951,091
FUND BALANCE, End of year	\$ 450,000	279,165

CASS COUNTY SCHOOL DISTRICT NO. 1

**SPECIAL BUILDING FUND
 SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
 FUND BALANCE - BUDGET AND ACTUAL
 (Unaudited)**

YEAR ENDED AUGUST 31, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 1,960,820	1,960,235
Receipts		
Taxes		
Property taxes - general purpose	--	23
Interest	950	1,361
Sale of property	--	48,770
Non-revenue receipts	--	--
Total receipts	950	50,154
Total available resources	1,961,770	2,010,389
Disbursements		
Capital outlay	1,961,770	1,336,368
Miscellaneous	--	28,534
Total disbursements	1,961,770	1,364,902
FUND BALANCE, End of year	\$ --	645,487

CASS COUNTY SCHOOL DISTRICT NO. 1

**EMPLOYEE BENEFIT FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL
(Unaudited)**

YEAR ENDED AUGUST 31, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 31,094	30,359
Receipts		
Transfers from other funds	43,000	61,700
Total receipts	43,000	61,700
Total available resources	74,094	92,059
Disbursements		
Benefits paid	74,094	61,683
Total disbursements	74,094	61,683
FUND BALANCE, End of year	\$ --	30,376

CASS COUNTY SCHOOL DISTRICT NO. 1

**SCHOOL NUTRITION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL
(Unaudited)**

YEAR ENDED AUGUST 31, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 201,605	228,477
Receipts		
Sales of lunches	55,000	45,982
State reimbursement	5,400	--
Federal reimbursement	630,000	960,362
Total receipts	690,400	1,006,344
Total available resources	892,005	1,234,821
Disbursements		
Salaries	22,000	26,504
Payroll taxes and benefits	5,200	5,488
Purchased services	853,805	751,270
Food and supplies	11,000	1,044
Equipment purchases	--	20,292
Other expenses	--	3,222
Total disbursements	892,005	807,820
FUND BALANCE, End of year	\$ --	427,001

CASS COUNTY SCHOOL DISTRICT NO. 1

STUDENT FEE FUND

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

(Unaudited)

YEAR ENDED AUGUST 31, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 63,542	87,408
Receipts		
Activity receipts	40,000	53,279
<hr/>		
Total receipts	40,000	53,279
Total available resources	103,542	140,687
Disbursements		
Extracurricular activity fees	103,542	94,440
<hr/>		
Total disbursements	103,542	94,440
FUND BALANCE, End of year	\$ --	46,247

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO BUDGETARY SCHEDULES (UNAUDITED)

AUGUST 31, 2022

Basis of Accounting

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

Budgetary 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 expenditures for each fund may not exceed the total budgeted expenditures. The General Fund is also subject to a total non-special education expenditure limit. Appropriations for expenditures lapse at year end. Any revisions to the adopted budget of total expenditures to any fund require a public hearing.

Reconciliations

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:

	<u>Receipts</u>	<u>Expenditures</u>	<u>Excess Receipts over (under) Expenditures</u>
Financial reporting basis			
<u>General Fund</u>	<u>\$ 19,553,277</u>	<u>20,491,605</u>	<u>(938,328)</u>
Budgetary basis			
General Fund	\$ 19,553,257	20,491,622	(938,365)
Depreciation Fund	20	--	20
Employee Benefit Fund	--	(17)	17
<u>Total</u>	<u>\$ 19,553,277</u>	<u>20,491,605</u>	<u>\$ (938,328)</u>

Excess of Expenditures Over Appropriations

The District had actual Bond Fund expenditures that exceeded the budget by \$2,798 due to the District's lack of budget capacity to cover the interest obligations due.

CASS COUNTY SCHOOL DISTRICT NO. 1

FIDUCIARY FUND

SUPPLEMENTAL SCHEDULE OF CHANGES IN CASH AND INVESTMENT BALANCES

YEAR ENDED AUGUST 31, 2022

	Balance			Balance
	9/1/21	Receipts	Disbursements	8/31/22
Activities Fund	\$ 184,868	509,447	506,123	188,192
Student Fee Fund	87,408	53,279	94,440	46,247
Wiley Memorial Scholarship Fund	1,056,200	6,539	53,860	1,008,879
Wiles Scholarship Fund	34,986	1,920	--	36,906
Duda Scholarship Fund	565,999	22,772	--	588,771
Total	\$ 1,929,461	593,957	654,423	1,868,995

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

Board of Education
Cass County School District No. 1
Plattsmouth, 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, the business-type activities, each major fund, and the aggregate remaining fund information of Cass County School District No. 1 (the District), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated November 4, 2022.

Report on Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material deficiencies and material weaknesses.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-003 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

The District's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

FRANKEL ZACHARIA LLC

Omaha, Nebraska
November 4, 2022

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

Board of Education
Cass County School District No. 1
Plattsmouth, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cass County School District No. 1’s (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended August 31, 2022. The District’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, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District 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 programs. Our audit does not provide a legal determination of the District'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 or grant agreements applicable to the District'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 the District'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 judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of 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 judgment 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 the District'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 the District'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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weakness or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

FRANKEL ZACHARIA LLC

Omaha, Nebraska
November 4, 2022

CASS COUNTY SCHOOL DISTRICT NO. 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED AUGUST 31, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal Control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	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)?	No

Identification of major program

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.555, 10.553, 10.559	Child Nutrition Cluster
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs	\$ 750,000
Auditee qualified as low-risk auditee?	No

CASS COUNTY SCHOOL DISTRICT NO. 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

YEAR ENDED AUGUST 31, 2022

Section II – Financial Statement Findings

2022-001 Financial Statement Preparation (Repeat of 2021-001)

Criteria: Internal controls should be in operation that provide reasonable assurance of the District's ability to report financial data reliably in accordance with the cash basis of accounting.

Condition: The District's accounting personnel and those charged with governance do not have the expertise required to prepare the financial statements and related footnotes in accordance with the cash basis of accounting.

Cause: The District has chosen to use its external audit firm to assist with preparation of their annual financial statements rather than devoting internal resources.

Effect: The District on its own cannot comply with the regulatory requirements to prepare annual financial statements in accordance with the cash basis of accounting.

Response: Management has determined it is not cost-beneficial to create a system of internal control that would allow the District to prepare its own financial statements. Accordingly, management intends to continue to engage their audit firm to assist in the preparation of the statements and the related supplementary schedules.

2022-002 Segregation of Duties (Repeat of 2021-002)

Criteria: A key component of internal control over financial reporting is segregation of duties.

Condition: Due to the size of the District there is limited segregation of duties over bookkeeping, billing and accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions.

Cause: The District has a limited number of staff.

Effect: Due to the lack of segregation of duties in this area, cash may be subject to misappropriation.

Response: The District continues to implement new and upgraded procedures such as reviews of bank statements and bank reconciliations by the Superintendent to improve segregation of duties issues. The Board of Education also reviews and approves all expenditures. In June 2022, the District hired a payroll administrator to separate payroll from other accounting functions. The District will, within the constraints of existing time and cost considerations, continue to review the situation and make improvements.

CASS COUNTY SCHOOL DISTRICT NO. 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

YEAR ENDED AUGUST 31, 2022

2022-003 General Fund Bank Reconciliation

Criteria: The District should have procedures in place to reconcile each bank account monthly and present timely financial information at the monthly Board of Education meetings.

Condition: The District's General Fund bank accounts have not properly reconciled to the general ledger since June 2022 and the Board of Education has not received timely financial information since that time.

Cause: The new business manager was not properly trained on reconciliation procedures and typical reconciliation differences. Activity between funds and the bank was not properly recorded to allow for reconciliation.

Effect: The Board of Education and patrons have not received a Treasurer's report summary of bank accounts since the June board meeting. Revenue and expenditure reports have been provided, but fund balance information has not been included with the information distributed.

Response: The District will review their reconciliation processes and procedures as well as the information provided to the Board of Education. Additional training will be sought to ensure the reconciliations can be completed timely each month.

Section III – Federal Award Findings and Questioned Costs

No federal award findings and questioned costs.

CASS COUNTY SCHOOL DISTRICT NO. 1

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED AUGUST 31, 2022

2021-001 Financial Statement Preparation

Criteria: Internal controls should be in operation that provide reasonable assurance of the District's ability to report financial data reliably in accordance with the cash basis of accounting.

Condition: The District's accounting personnel and those charged with governance do not have the expertise required to prepare the financial statements and related footnotes in accordance with the cash basis of accounting.

Cause: The District has chosen to use its external audit firm to assist with preparation of their annual financial statements rather than devoting internal resources.

Effect: The District on its own cannot comply with the regulatory requirements to prepare annual financial statements in accordance with the cash basis of accounting.

Response: Management has determined it is not cost-beneficial to create a system of internal control that would allow the District to prepare its own financial statements. Accordingly, management intends to continue to engage their audit firm to assist in the preparation of the statements and the related supplementary schedules.

Current Year Status – This finding is repeated as finding 2022-001 as management has determined it is not cost beneficial to correct.

2021-002 Segregation of Duties

Criteria: A key component of internal control over financial reporting is segregation of duties.

Condition: Due to the size of the District there is limited segregation of duties over bookkeeping, billing and accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions.

Cause: The District has a limited number of staff.

Effect: Due to the lack of segregation of duties in this area, cash may be subject to misappropriation.

Response: The District continues to implement new and upgraded procedures such as reviews of bank statements and bank reconciliations by the Superintendent to improve segregation of duties issues. The Board of Education also reviews and approves all expenditures. In June 2022, the District hired a payroll administrator to separate payroll from other accounting functions. The District will, within the constraints of existing time and cost considerations, continue to review the situation and make improvements.

Current Year Status – This finding is repeated as finding 2022-002 as management has determined it is not cost beneficial to correct.



Plattsmouth Community School District Central Office
1912 Old Highway 34
Plattsmouth, NE 68048
Dr. Richard E. Hasty, Superintendent
Dr. Cherie Larson, Director of Instructional Services
Mrs. Amanda Wright, Special Education Administrator
Phone: (402) 296-3361 Fax: (402) 296-2667
www.pcsd.org

Working together to achieve Academic success, respectful Behavior, and Career readiness in a Safe environment.

November 4, 2022

Corrective Action Plan

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509-8917

Gentlemen,

This letter is intended as a Response to Compliance or Control Issues contained in the Plattsmouth Community School's letter to the Board of Education, per rule 1, Regulations Governing Audit Procedures.

1. Financial Statement Preparations: 2022-001

Response: Management has determined that it is not cost beneficial to create a system of internal control that would allow the district to prepare its own financial statements. Accordingly, management intends to continue to engage their audit firm to assist in the preparation of the statements and the related supplementary schedules.

2. Segregation of Duties: 2022-002

Response: The district continues to implement new and upgraded procedures such as review of bank statements and bank reconciliations by the Superintendent to improve segregation of duties issues. The Board of Education also reviews and approves all expenditures. The district will, within the constraints of existing time and cost considerations, continue to review the situation and make improvements.

3. General Fund Bank Reconciliation: 2022-003

Response: The District will review their reconciliation processes and procedures as well as the information provided to the Board of Education. Additional training will be sought to ensure the reconciliations can be completed timely each month.

Sincerely,

A handwritten signature in blue ink that reads 'Dr. Richard E. Hasty'. The signature is fluid and cursive, with a large, stylized initial 'R'.

Dr. Richard E Hasty, Superintendent



Cass County Head Start/Early Head Start

Locations in Plattsmouth & Murray

Grantee: Plattsmouth Community School District



Head Start/Early Head Start Eligibility Verification

Child's Name _____ Application Date _____

Date of Birth _____ Age: **3** **4** OR _____ months, OR _____ **Due Date**
(based on July 31st cut-off)

Verify Eligibility (check which category of eligibility this child falls into):

- Income
 - Equal to or Below Federal Poverty Guidelines
 - 101-129% of Federal Poverty Guidelines
 - 130-185% of Federal Poverty Guidelines
 - Over 185% of Federal Poverty Guideline

Automatic Qualifiers:

- Public Assistance (TANF/SSI)
- Homeless
- Foster Care

Income Percentage of Poverty _____ Priority Score _____

What Documentation was used to Determine Eligibility?

-
- Income Tax Form 1040
- W-2
- TANF Documentation
- SSI Documentation
- Unemployment Verification
- Other, please explain:
- Pay Stub
- Child Support Documentation
- Written Statements from Employers
- Documentation of No Income
- Documentation of Foster Care Placement



Cass County Head Start/Early Head Start

Locations in Plattsmouth & Murray

Grantee: *Plattsmouth Community School District*



Completed By (signature): _____

Printed Name _____ Date _____

Verified By: _____ Date _____

On the back of this form, please show how the income percentage of poverty was calculated



Cass County Head Start & Early Head Start

Locations in Plattsmouth & Murray

Grantee: *Plattsmouth Community School District*



Recruitment/Enrollment Plan For the **2022-2023** School Year Early Head Start

- The grantee agency, Plattsmouth Community Schools, provides opportunities for Early Head Start staff to recruit children during kindergarten round-up and all-district registration by having applications available during these events.
- Enrollment Applications, which include a “letter of introduction” describing Birth to Three program.
- The local news media, which includes the Plattsmouth Journal, Cassgram and school newsletters, are utilized to announce enrollment opportunities. Flyers are posted throughout the communities in Cass County.
- Social media networking sites, including Facebook, are used to announce enrollment opportunities.
- Enrollment applications are available at Community Inter-Agency Meetings and staff from community agencies are encouraged to distribute the applications to families.
- Coordination occurs with community agencies such as WIC, SENCA, mobile food pantries, and Under His Wings Thrift Store and Baby Pantry in order to recruit and enroll children
- Close contact is maintained with the Plattsmouth Community Schools Early Childhood Special Education staff & Early Intervention with regards to potential enrollees from children that are receiving special education services or children that they have screened and/or evaluated. “Child Find” is the Plattsmouth Community Schools Special Education Program’s main source of recruitment for enrollment of children.
- Enrollment applications are given to the Cass County Head Start Preschool Programs for distribution to families.
- A current census list of families will be requested from the Conestoga school district. Flyers will be sent to families.
- Enrollment applications are provided to child care providers located in Cass County.



Cass County Head Start & Early Head Start

Locations in Plattsmouth & Murray

Grantee: Plattsmouth Community School District



- Enrollment applications are available at local health care providers.
- Coordination occurs with school social worker/counselors to identify teen parents in districts in Cass County.
- Coordination with school districts in Cass County to identify families with children birth to age three.
- Flyers are posted by the mailboxes of local mobile home parks to notify families of enrollment opportunities.
- Home visits can be made by Birth to Three staff to pursue applications. This may be done to finalize enrollment of children as necessary.
- Follow-up letters are sent and/or phone contact made to receive applications for enrollment to those addresses used in mass mailing process.
- Family Support Advocates pursue enrollment of siblings during home visits throughout the year.
- There are at least two Open House enrollment opportunities each spring/summer at the Plattsmouth site or in the community.
- Applications received will be prioritized using the approved priority scale system. All applications are entered into the Child Plus database.
- Following the established acceptance process utilizing the priority scale system, letters of acceptance are sent to families. Birth to Three staff make calls to all families to schedule registration/screening and initial visit times.
- Remaining families who submitted applications will be notified of their child's wait list status.
- The wait list will be utilized to fill enrollment slots as they become available. Children will be considered for enrollment vacancies based on the priority scoring system criteria.
- Enrollment applications are accepted throughout the year.



Cass County Head Start & Early Head Start

Locations in Plattsmouth & Murray

Grantee: Plattsmouth Community School District



The above recruitment/enrollment plan describes the process and plan of action used to achieve the outcome of full enrollment. Cass County Early Head Start funded enrollment is 10 children.

Annually updated as needed and submitted for Policy Council approval.

Date Policy Council Approved: 01/21/04

Reviewed and Approved by Policy Council: 11/20/07, 1/13/14, 1/20/15, 1/21/16, 1/19/17, 1/15/18, 1/28/19, 1/20/20, 2/15/2021

Approved by BOE on 1/12/15, 1/11/16, 1/9/17, 2/12/18, 2/11/19, 2/10/20, 3/8/2021



Cass County Head Start & Early Head Start

Locations in Plattsburgh, Murray

Grantee: *Plattsburgh Community School District*



Guidance for the Priority Score Sheet

Information can be obtained from the application or an interview. If you are unsure, contact the family and ask clarifying questions. On all sections of the Priority Score Sheet, write down comments for the reasons why they received the points (i.e., family crisis – living with grandma, biological father has full custody, mother recently lost employment due to plant shut down, brother qualifies for SSI, etc.).

Parental Status Section:

Ask questions about the current custody situation and living arrangement such as, “Tell me who currently lives in your home?” and “What is your current custody situation?” Ask for legal documents to support answers.

- Parent Status is based on custody
- Guardian or Foster situations require documentation
- Child living with relatives that is not a guardian/foster situation would be considered for the “not the child’s parents” priority score

Disabilities/Special Needs Section:

- Potential or suspected disability
 - Mark if the parents/guardians indicated on the application or in the interview process that they have concerns about the child’s development
 - Mark if you suspect developmental concerns (not just medical concerns) through the interview process
- Identified Educational Disability
 - Mark if you have evidence from a special education provider or have current IEP/IFSP/MDT paperwork
- Low Birth Weight/Premature
 - Mark if child is born between 28 weeks & 36 weeks of gestation
 - Mark if child’s birth weight is less than 5 pounds 8 ounces

Income Section:



Cass County Head Start & Early Head Start

Locations in Plattsburgh, Murray

Grantee: *Plattsburgh Community School District*



- Calculate the family income
 - If no income, parent/guardian must complete the “Evidence of No Income” form
 - For income verification, any of the sources below can be utilized to calculate:
 - Income Tax Documentation (1040 form)
 - W-2 Documents
 - Unemployment Verification
 - Child Support Documentation
 - Written Statements from Employers
 - Pay Stubs
 - Military Pay Stubs may require more questioning or calls to figure out the various codes
 - Watch for twice monthly vs. bi-weekly pay amounts as bi-weekly pay periods will have 2 more pay periods each year than twice monthly pay periods
 - Try to get 2 or 3 pay stubs to ensure you are calculating based on an average pay period or check the year to date amounts (if those are listed on the pay stub) to make sure the income determination is correct
- TANF/SSI/ADC/Foster Home
 - For TANF/ADC, must have documentation (i.e., letter, deposit information from bank, etc.)
 - For Foster Home, must have documentation of foster care status (i.e., letter from case worker, other DHHS documentation, etc.)
 - If anyone in the family qualifies for SSI, the child is an automatic Head Start qualifier

Age of Applicant:

- Expectant Mother
 - Mark if the woman is pregnant at the time of completed application



Cass County Head Start & Early Head Start

Locations in Plattsmouth, Murray

Grantee: Plattsmouth Community School District



- Calculate age in months from date of birth at the time of completed application

Family Section:

- Referral From Other Agency or Professional
 - Check the application section, “Was the child referred to the program?” and “Were you referred for services by a child welfare agency?”
 - Informally verify through the interview process that the referral was by another agency (i.e., recognition of name, etc.)
 - Mark this item if a call is received from another agency with a referral for Early Head Start
- Family Risk Factors
 - Mark this item if the situation appears to be long term. Examples would include:
 - Someone in the immediate family (parents, siblings or a family member that is currently living in the same household of the child applying for the program) is: disabled, incarcerated, a history of substance abuse (but is not a current abuser), has mental health issues, or has a long-term health crisis
- Family Crisis
 - Mark this item if the situation appears to be more short term. Examples would include:
 - Someone in the immediate family (parents, siblings or a family member that is currently living in the same household of the child applying for the program) is or has: currently deployed (or will deploy soon), currently unemployed, involved in a transitional living arrangement (such as living with relatives), involved with CPS, recently divorced, experienced a recent death in the immediate family, current issues around child custody, a short-term health crisis, a current substance abuser.
 - COVID Hardship
 - The family has been adversely affected by the pandemic economically, mentally or physically.
- US Military Involvement
 - Verify through paycheck stubs or another method



Cass County Head Start & Early Head Start

Locations in Plattsburgh, Murray

Grantee: *Plattsburgh Community School District*



- Homelessness
 - All cases will be brought to management to determine if the situation warrants being an automatic qualifier.
 - Families who lack a fixed, regular housing due to economic hardship.
 - Families living in shelters not meant for habitation.
- Family's Primary Language Not English
 - Verify through interview process
- Teen parent
 - A parent or pregnant woman who is 19 years of age or younger at the time of the completed application
- Resides Outside Plattsburgh Community School District
 - Verify using address on application if living in Cass County outside of Plattsburgh Community Schools District
- Parent Education
 - Mark if the parent or guardian has not graduated high school or gotten a GED.

Age by July 31st Section:

- Returners
 - Mark as a returner if they were enrolled in Cass County Head Start or PECC as tuition based the previous year
 - If they were enrolled in a Head Start previously (outside of Cass County), they are not considered a returner for the purposes of the Priority Score Sheet
- Calculate age as of July 31st to determine whether to mark as a 4 year old or a 3 year old
- A child is transitioning from the birth to 3 program



Cass County Head Start & Early Head Start

Locations in Plattsmouth, Murray

Grantee: Plattsmouth Community School District



Please add up each section and write the totals in the “Section Totals” part of the Priority Score Sheet. The “Total Priority Points” amount should be transferred to the “Early Head Start Eligibility Verification” form and written under “Priority Score.”

Make sure to write comments on the Priority Score Sheet to document your discussions with parents/guardians and to justify your score for each section.



Cass County Head Start/Early Head Start

Locations in Plattsmouth & Murray

Grantee: Plattsmouth Community School District



Declaration of No Income

I currently am not employed or receiving any wages or income from self-employment.

Please explain how your family meets basic needs:

- How is food being provided for your family?
 - Spouse/bio-parent is employed
 - Receiving food assistance from WIC
 - Receiving food assistance from SNAP
 - Help from friends/family
 - Savings
 - Food Pantry
 - Other: _____

- How are your housing needs being met?
 - Spouse/bio-parent is employed
 - Living with friends/family
 - Help from friends/family
 - Receiving subsidized housing assistance
 - Savings
 - Other: _____

- How are you providing for basic needs?
 - Spouse/bio-parent is employed
 - Help from friends/family
 - Savings
 - Other: _____

Parent or Guardian Name: _____

Parent or Guardian Signature: _____

Family Support Advocate: _____

Date: _____

Approved by Policy Council 2/15/2021

Approved by BOE on 3/8/2021

Revised January, 2021



Cass County Head Start/Early Head Start

Locations in Plattsmouth & Murray

Grantee: Plattsmouth Community School District



Approved by Policy Council 2/15/2021
Approved by BOE on 3/8/2021

Revised January, 2021



Cass County Head Start/Early Head Start

Locations in Plattsmouth & Murray

Grantee: *Plattsmouth Community School District*



Self-Declaration of Income

I am currently receiving income for the following:

Parent or Guardian Name: _____

Parent or Guardian Signature: _____

Date: _____



Cass County Head Start & Early Head Start

Locations in Plattsmouth & Murray

Grantee: Plattsmouth Community School District



ERSEA Procedures

Purpose/Goals/Outcomes

Purpose: To ensure compliance of the Head Start Performance Standards and Information Memorandums (IMs) issued by the Administration for Children and Families (ACF) regarding Eligibility, Recruitment, Selection, Enrollment and Attendance (ERSEA) components.

Goals/Outcomes:

- To ensure full enrollment on the first day of preschool classes
- To ensure full enrollment in the Early Head Start program
- To ensure full enrollment is maintained throughout the calendar year
- To ensure monthly enrollment reports are completed by the 7th day of each month
- To ensure enrollment opportunities are filled with the highest priorities within 30 days
- To ensure an active waiting list is maintained that is ranked by highest priority
- To ensure the Recruitment Plan is updated and approved by Policy Council annually
- To ensure recruitment efforts for children with disabilities to meet or exceed the 10% requirement
- To ensure the Priority Score Sheet is updated and approved by Policy Council annually
- To ensure community needs and program self-assessment goals are considered when updating any ERSEA procedures/guidelines/protocols
- To ensure 85% child attendance across the program

Eligibility Methods/Activities

Head Start eligibility must be adhered to:

- by enrolling children and families who are at 100% or below federal poverty guidelines
- by enrolling children with disabilities to meet or exceed the 10% requirement
- by allowing up to 35% of funded enrollment to be filled with children and families who are between 101-130% of federal poverty guidelines
- by allowing up to 10% of enrollment to be filled with children and families who are over 131% of federal poverty guidelines (2007 Head Start Act, 645(a)(1)(B)(3iii)(II))

Eligibility Outcome: The Head Start enrollment will be in compliance with the Head Start Act and the Performance Standards in regard to children and families that meet the federal income guidelines and maintenance of 10% of funded enrollment as children with identified disabilities.

The following procedures will be followed to help ensure compliance of eligibility standards:



Cass County Head Start & Early Head Start

Locations in Plattsmouth & Murray

Grantee: Plattsmouth Community School District



1. Applications are reviewed by Family Support Advocates (FSAs).
2. Program eligibility is documented on the Head Start Eligibility Verification form by a FSA and the form is verified by the Family Support Specialist (FSS).
3. The Head Start Eligibility Verification form is attached to the child's application and filed by the Administrative Assistant.

Page 1 of 5

4. Annual federal agency audits by a certified accounting company/firm will include Head Start applications.
5. Applications are reviewed around the following checkpoints: early March, early April, early May, early June, & early July.
6. After the last checkpoint in early July, applications are reviewed as they are submitted.
7. During the March, April and May checkpoints, only children and families who have already enrolled in Head Start and are returning to the program and children and families who are at or below 100% of federal poverty guidelines will be considered for enrollment.
8. During the June and July checkpoints, children and families from 100-130% of federal poverty guidelines and children and families considered over income (over 130% of federal poverty guidelines) will also be considered for enrollment.
9. Efforts will be made, including working with early childhood special education personnel at each district and other agency personnel who serve young children and their families, to ensure that children with disabilities represent 10% or more of the overall funded enrollment.

Recruitment Methods/Activities

Recruitment Outcome: Recruitment activities will assist in ensuring full enrollment throughout the program year and maintenance of an active waiting list.

The following procedures will be followed to help ensure compliance of recruitment standards:

1. Recruitment and enrollment is an ongoing process with the main focus beginning in the spring for the next fall's enrollment.
2. Registrations are completed with returning children/families in March and April:
 - Children/families currently enrolled in Head Start will not be asked to complete new applications/verification of income unless the child/family were placed in an "over income" Head Start slot during the current school year
 - If a child/family was placed in an "over income" Head Start slot during the current school year, the family will be asked to complete a new application form and provide



Cass County Head Start & Early Head Start

Locations in Plattsmouth & Murray

Grantee: Plattsmouth Community School District



new proof of income to determine if the child/family would qualify for Head Start (not an “over income” slot)

- As long as they complete the new application and provide new verification of income documentation, the child/family will continue to keep the “over income” slot if they do not qualify for another type of Head Start slot
 - Children/families currently enrolled in tuition slots at PECC will only be required to complete new applications/verification of income if they would like to be considered for Head Start or reduced tuition slots in the program
3. FSAs/Classroom Teachers will provide applications for age eligible siblings of currently enrolled children during home visits in the spring.
 4. The Recruitment/Enrollment Plan is updated and approved by Policy Council each year.
 5. The Recruitment/Enrollment Plan guides recruitment efforts.
 6. A ranked waitlist will be maintained.

Page 2 of 5

Selection Methods/Activities

Selection Outcome: The selection procedures reflect and adhere to the Head Start Performance Standards and ensure that children/families with the highest needs (based on income status and priority score) are prioritized on the waiting list for selection for enrollment.

The following procedures will be followed to help ensure compliance of selection standards:

1. Selection procedures must be followed to ensure that priority scoring and income verification is completed correctly for each application so that the highest priority applications are considered first for enrollment.
2. ERSEA training is completed annually with FSAs and other support personnel (e.g., Administrative Assistant, Office Manager, etc.) who are involved with ERSEA.
3. Training for new management and staff members who make eligibility determinations will occur within 90 days of hire.
4. Training for Policy Council and the BOE will occur within 180 days of the beginning of the new term.
5. Eligibility priority criteria (Priority Scoring Sheet) are updated and approved by Policy Council and reviewed by the Board of Education each year.
6. Information obtained from the Community Needs Assessment and the program Self-Assessment is considered when determining updates for the eligibility priority criteria.
7. FSA's will conduct an in-person interview with each family. If this is not possible the reason will be documented and a phone interview will take place.



Cass County Head Start & Early Head Start

Locations in Plattsburgh & Murray

Grantee: *Plattsburgh Community School District*



8. FSAs will complete a Priority Scoring Sheet for each Head Start application and the scores will be entered into the Child Plus system.
9. The waiting list will consist of the names of the children and priority score.
10. The children on the waiting list with the highest priority scores will be prioritized for selection for open slots, both during fall enrollment and as openings become available throughout the program year.
11. When recruitment activities begin in the spring, contacts are made with parents who currently have an application pending on the waiting list. If the child will be age-eligible for Head Start in the fall, parents are assisted with updating the application and the Priority Scoring Sheet.
12. Families with children in Early Head Start and other Birth to Three programs will be given information on the Head Start program in order to transition them into the preschool program.
13. Families will be treated with dignity and strict confidentiality will be maintained.

Page 3 of 5

Enrollment Methods/Activities

Enrollment Outcome: Full enrollment will occur on the first day of class and by the 30th day of the first month of the program calendar. Enrollment vacancies will be filled within 30 days.

The following procedures will be followed to help ensure compliance of enrollment standards:

1. Enrollment is an ongoing process and applications will be accepted throughout the program year by FSAs.
2. FSAs will complete a Priority Scoring Sheet for each Head Start application and the scores will be entered into the Child Plus system.
3. A ranked waiting list is maintained for each center and is updated as new applications are received and processed.



Cass County Head Start & Early Head Start

Locations in Plattsmouth & Murray

Grantee: Plattsmouth Community School District



4. Families with children accepted to Head Start are contacted in June or July and provided with information regarding enrollment activities for classrooms starting in the fall.
5. Families with children newly accepted to Head Start will receive a home visit by a FSA and/or classroom teacher prior to the start of the school year.
6. Families with children accepted to Early Head Start are contacted in July with information regarding enrollment activities.
7. Families will be given a direct service (e.g., community resource guide, educational or health screenings) prior to enrollment.
8. In August, FSAs will attempt to contact families that have previously completed Head Start applications for their children but cannot currently be reached by phone.
9. If a family cannot be located, their child will be placed on the waiting list. If the family is located at a later time, the application will be placed back on the waiting list and prioritized according to the eligibility priority points.
10. Vacancies are filled within 30 days during the program year by contacting the family with the application at the top of the waiting list.
11. The Office Manager will report current enrollment numbers to the Head Start Regional Office by the 7th of each month.
12. Applications and enrollment documents will be kept in a locked desk or cabinet.
13. Eligibility records will kept for 7 years.

Attendance Methods/Activities

Attendance Outcome: The program will maintain 85% attendance. An analysis of possible causes will be completed if program attendance falls below 85%.



Cass County Head Start & Early Head Start

Locations in Plattsmouth & Murray

Grantee: *Plattsmouth Community School District*



The following procedures will be followed to help ensure compliance of attendance standards:

1. Since attendance is critical to the success of the Head Start experience, classroom staff will document child attendance on a daily basis.
2. The Office Manager completes an attendance/enrollment form on a weekly basis. This form is sent to Head Start management staff for review at the weekly management meeting.
3. If overall program attendance falls below 85%, the management team will develop a plan for conducting an analysis of possible reasons/causes and identifying possible solutions.
4. FSAs follow up with all families who have children who have been absent for two consecutive days through phone contacts and/or home visits.
5. If unable to get a response from a family regarding their child's absences, the FSAs will send a letter or attempt another mode of communication (e.g., contacting emergency contacts identified by the family, etc.).
6. A family will receive a letter prior to their child being dropped from the program due to absences.
7. If no response is received from a family after multiple attempts at communication from staff members, the child will be placed on the waiting list and procedures will be followed to fill the vacancy.
8. Attendance is monitored daily, recorded weekly, and reported monthly.

Approved by Policy Council on 1/13/14, 1/20/15, 1/21/16, 1/19/17, 1/15/18, 1/28/19, 1/20/2020, 2/15/2021

Approved by BOE on 1/12/15, 1/11/16, 1/09/17, 2/12/18, 2/11/19, 2/10/2020, 3/8/2021



Cass County Head Start & Early Head Start

Locations in Plattsmouth & Murray

Grantee: Plattsmouth Community School District



Family crisis (job loss, deployment, transitional living arrangement, COVID Hardship)	Crisis	40	
Parent/Guardian a current member of U.S. Military	Military	20	
Homelessness	Homeless	80	
Family's primary language not English *	ELL	30	
Teen Parent (Defined as a parent or pregnant woman who is 19 years of age or younger at the time of the completed application) *	Teen	70	
Resides outside of Plattsmouth Community School District but within Cass County (Birth-3 only)	County	30	
Parent Education (No High School Diploma or GED)	Education	30	
Comments			
Parental Status			
Disabilites/Special Needs			
Income			
Age of Applicant			
Family			
Total Priority Points			
* = Sixpence Risk Factors			
Comments			



**CASS COUNTY HEAD START
 PLATTSMOUTH EARLY CHILDHOOD CENTER
 Main office: 902 Main Street, Plattsmouth, NE 68048
 Mailing address: 1912 East Highway 34
 Plattsmouth, Nebraska 68048
 402-296-5250**



Interview Intake Worksheet

Applicants Name _____ DOB _____

Who was interviewed _____ Relationship to child _____

Where intake took place _____

If a Face to Face interview is not possible list reason: _____

Income:

Wages _____ Overtime (How often) _____

TANF, ADC or SSI Benefits _____

Other Income:

Child Support _____ Has it been court ordered? (Yes No)

Alimony _____

Unemployment _____

SSDI/Disability Insurance, Retirement, Survivor Benefits _____

Comments: _____

Disabilities/Special Needs: (Suspected, IFSP, IEP, Low Birth Weight, Premature) _____

Parental Status: (One Parent, Not a Parent) _____

Custody Arrangements: _____

Housing: (Own/Purchasing, Rent, Temporary Living Situation) _____

Parent Education: (No High School Graduation, GED, HS Grad, Associates, Bachelors, Masters) _____

Is one parent in the Military? (Yes No) **Is one parent in a veteran? (Yes No)**

Insurance: (Kids Connection, Medicaid, Private, No Insurance) If private insurance, is it Tricare? (Yes No)

Additional Comments: (Family Risk Factors/Crisis) _____

How did you hear about us? (Check all that apply) ___ Word of Mouth ___ Referral ___ Returning Family
 ___ Social Media ___ PCSD Website ___ Yard Signs ___ Drive by the Center ___ Flyers ___ Table Tents
 ___ Cassgram ___ Newspaper ___ Other: _____

Requirements Received: Birth Certificate Immunization Record Physical Dental

Staff Signature _____ Date _____

Certification: I certify that this information is true. If any part is false, my participation in this agency's programs may be terminated and I may be subject to legal action. I also understand that the information in this application will be held in strict confidence within the agency and is accessible to me during normal business hours.

Parent/Guardian's signature _____
Approved by Policy Council on 2/15/2021 & BOE on 3/8/2021

Date _____
Revised January, 2021

**2021-2022 Plattsmouth
Community School
District Head Start**

ANNUAL REPORT

Mission Statement: To create a foundation for success through creative, interactive, and intentional experiences that build positive relationships, develop independent problem solvers, and foster each child's learning potential while displaying empathy, tolerance, and appreciation of differences.

General Information:

The Plattsmouth Community School District Head Start program has been actively involved in delivering developmental and comprehensive services to children and families for over 40 years. The comprehensive services include Health, Nutrition, Family Engagement, Early Childhood Development, Transition, School Readiness, and Disabilities Services.

The grantee for the Head Start program that operates in Cass County is the Plattsmouth Community School District (PCSD). The PCSD Board of Education serves as a governing body for the Head Start program and the Head Start Policy Council also provides governance, leadership, and guidance for the program.

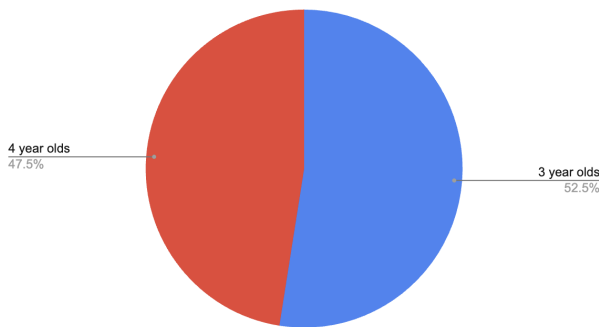
PCSD Head Start is funded to serve 100 children and operates 6 classrooms. One classroom is located at Conestoga Elementary School in Murray and five classrooms are located in Plattsmouth at the Plattsmouth Early Childhood Center (PECC). The classroom in Murray operates full days for four days a week from the end of August through the end of May. The classrooms at PECC operate full days for five days a week from the end of August through the end of May. In September of 2015, PCSD Head Start started an Early Head Start program which is funded to serve 10 children/families in Cass County.

The 2021-2022 Head Start Annual Report was approved by the Plattsmouth Community School District Board of Education on 02/13/23 and the Head Start Policy Council on 02/06/23.

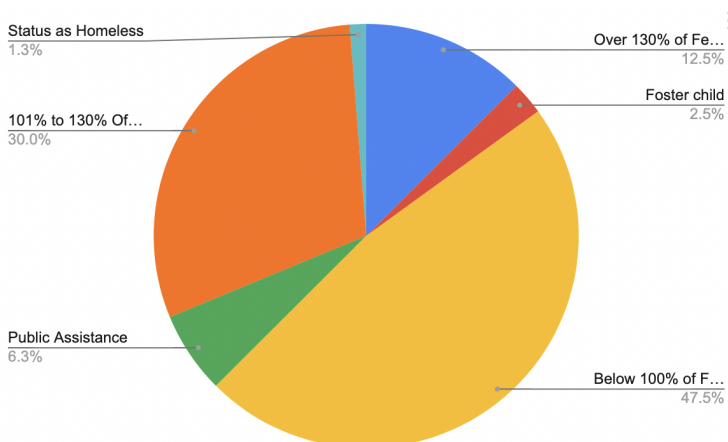
Head Start

PCSD Head Start was funded for 100 slots during the 2021-2022 program year. The program cumulatively served 80 children throughout the program year. The number was a little lower than normal due to residual Covid-19 impacts. The chart below shows the cumulative percentage of 3 year old and 4 year old children enrolled in the Head Start program (age as of July 31st).

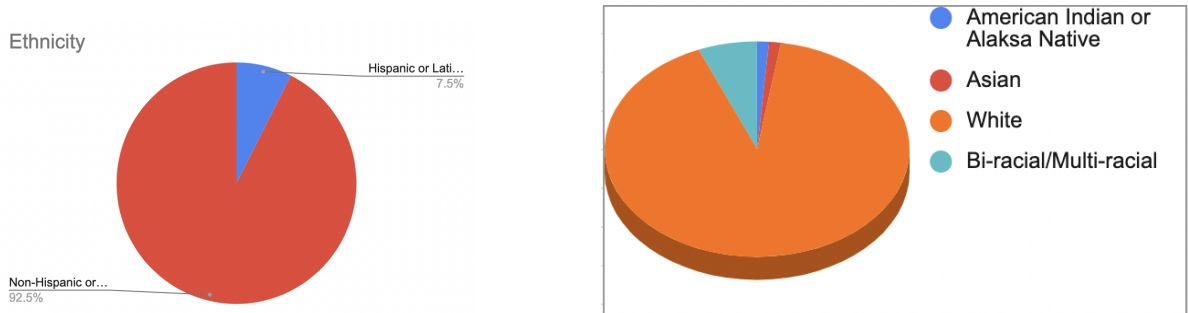
Age of Children Enrolled in Head Start



Children are eligible to enroll in Head Start due to the following factors: below 100% of the federal poverty level, homelessness, enrolled as a foster child, or child or family are eligible for federal assistance. The program is also able to accept up to 35% of enrollment as children whose families are between 101% and 130% of the federal poverty level and up to 10% of enrollment as children whose families are over 131% of the federal poverty level. The chart below shows the enrollment by primary type of eligibility.

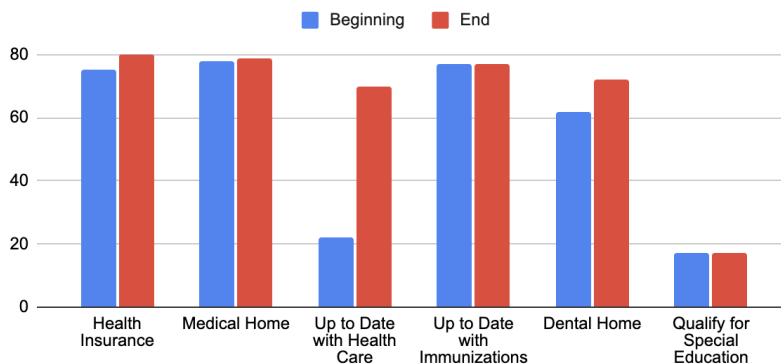


Of the 80 participants (cumulative) in the PCSD Head Start program during the 2021-2022 program year, 7.5% were of Hispanic or Latino origin and 92.5% identified themselves as being of Non-Hispanic or Non Latino origin. In regards to race, 73 of the participants identified themselves as White. Five participants identified themselves as Biracial/Multi-racial, zero as Black/African American, and one as Native Hawaiian or other Pacific Islander. There were not any participants who identified themselves as Unspecified or Other, and one American Indian or Alaska Native, and one Asian.



The PCSD Head Start program was funded for 100 children and served an average monthly enrollment of 80 children (80% of funded enrollment) during the 2021-2022 program year. The program served a cumulative enrollment of 80 children. The percentage of children that received various services during the 2021-2022 program year is listed in the graph and table below:

Percentage of Children at the Beginning of Program Year and End of Program Year



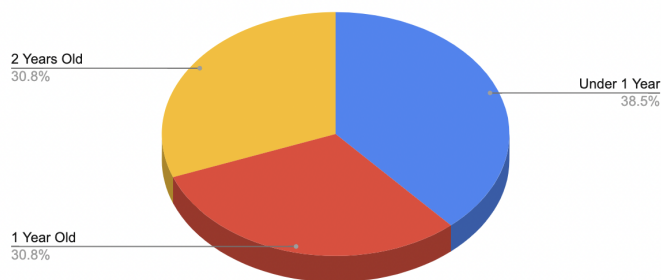
Percentage of Children in Head Start at Beginning and End of Program Year that had the Listed Services in Place

	Beginning of Program Year	End of Program Year
Health Insurance	93.8%	100%
Medical Home	97.5%	98.8%
Up To Date with Health Care	27.5%	87.5%
Up to Date with Immunizations	96.3%	96.3%
Dental Home	77.5%	90%
Qualify for Special Education	21.3%	21.3%

Early Head Start

Early Head Start was funded for IO slots during the 2021-2022 program year. As of the end of May 2022, the program was serving IO children. The chart below shows the percentage of under 1 year old, 1 year old, and 2 year old children enrolled in the Early Head Start program (age as of July 31st)

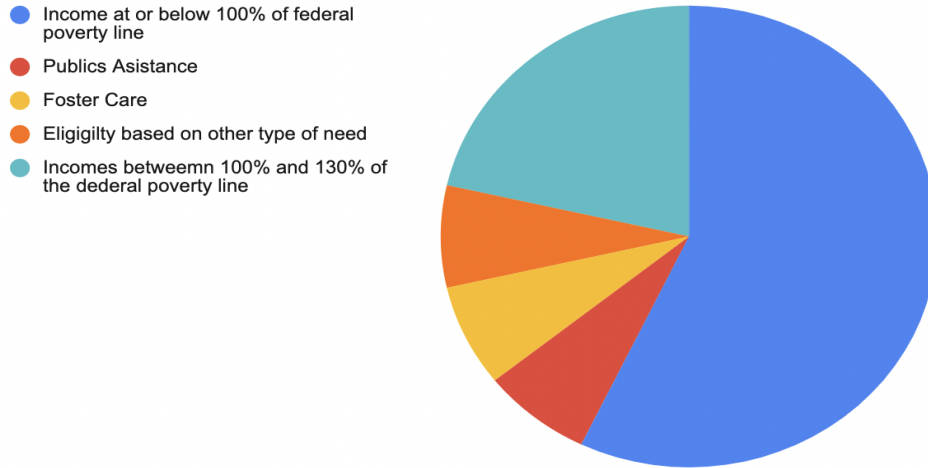
Age of children Enrolled in Early Head Start



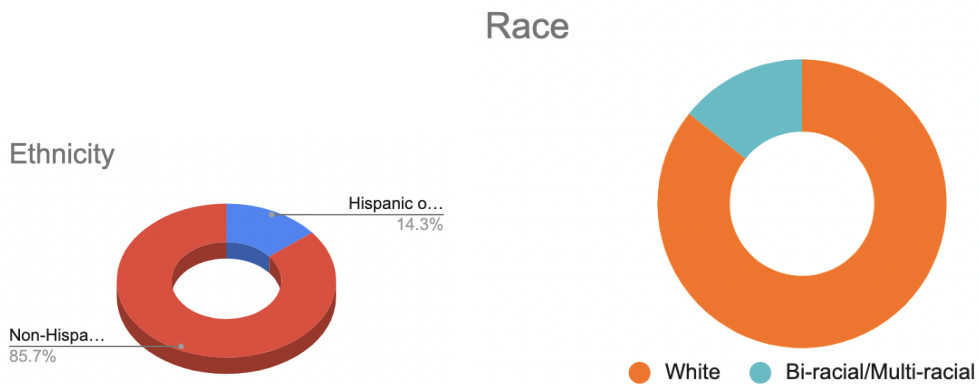
Infants, toddlers, and pregnant women are eligible to enroll in Early Head Start due to the following factors: below 100% of the federal poverty level, homelessness, enrolled as a foster child, or child or family are eligible for federal assistance. The program is also able to accept up to 35% of enrollment as children whose families are between 101% and 130% of the federal poverty level and up to 10% of enrollment as children

whose families are over 131% of the federal poverty level. The chart below shows the enrollment by primary type of eligibility.

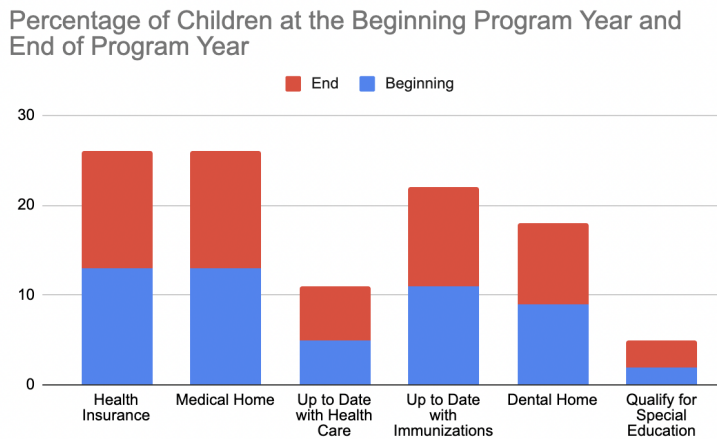
Primary Type of Eligibility in Early Head Start



Of the 14 participants (cumulative) in the PCSD Early Head Start program during the 2021-2022 program year, 12 identified themselves as being of Non-Hispanic or Non-Latino origin and 2 were Hispanic or Latino Origin. In regards to race, twelve of the participants identified themselves as White and two participants identified as Biracial/Multi-racial. There were not any participants who identified themselves as American Indian or Alaska Native, Asian, Black or African American, Native Hawaiian or other Pacific Islander, or Other.



The PCSD Early Head Start program was funded for 10 infants/toddlers or pregnant women and served an average monthly enrollment of 13 (100% of funded enrollment) during the 2021-2022 program year. The program served a cumulative enrollment of 11 infants/toddlers or pregnant women during the program year. The percentage of participants that received various services during the 2021-2022 program year is listed in the graph and table below:



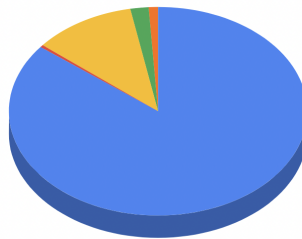
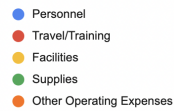
**Percentage of Children in Early Head Start at Beginning
and End of Program Year that had the Listed
Services in Place**

	Beginning of Program Year	End of Program Year
Health Insurance	100%	100%
Medical Home	100%	100%
Up To Date with Health Care	38.5%	46.2%
Up to Date with Immunizations	85%	85%
Dental Home	69.2%	69.2%
Qualify for Special Education	15.4%	23.1%

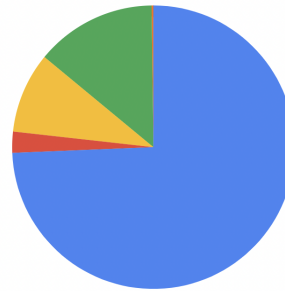
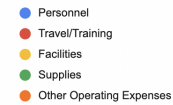
Program Financials

Proposed Annual Budget for September 1, 2022 to August 31, 2023

Proposed Budget for 2022-23 Head Start



Proposed Budget for 2022-23 Early Head Start



2021-2022 Parent Involvement

Parent/family involvement is an important part of the PCSD Head Start program. Staff members worked with 71 (cumulative) enrolled families in Head Start and 13 (cumulative) enrolled families in Early Head Start to promote their involvement through the methods listed below. Some events may have been held virtually to accommodate for Covid-19.

- Two home visits by the classroom teacher Together (PACT)
- Two parent/teacher conferences at the classroom center
- Monthly Policy Council meetings
- Monthly Parent Committee meetings
- Becoming a Blue Bird Welcome Event
- Parent orientation
- Self-Assessment
- Monthly Parent and Child activities (PACT)
- Community Outings
- Parent survey
- Parent Networking
- Birth to Three Play'N'Learns (socializations) Classroom volunteer opportunities

School Readiness Report HS and EHS 2021-2022

One of the primary goals of the PCSD Head Start program is to prepare children for success in their next school setting. To assist with that effort, the program has set the

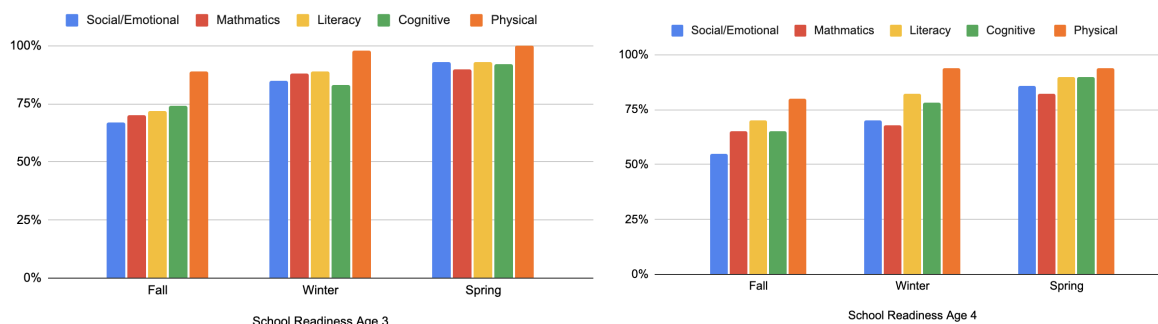
following school readiness goals that are in alignment with the Head Start Early Learning Outcomes Framework (HSELOF) and the Nebraska's Birth to Five Learning and Development Standards:

- **Social/Emotional Development**
 - Students will demonstrate improved healthy relationships by increasing their GOLD* social/emotional domain score by the spring checkpoint.
- **Cognitive and General Knowledge**
 - Students will demonstrate an improved knowledge of number concepts and operations by increasing their GOLD* mathematics domain score by the spring checkpoint. Not applicable for infants, ages birth to one year.
- **Language and Literacy Development**
 - Students will demonstrate increased knowledge of phonological awareness by increasing their GOLD* language domain and literacy domain scores by the spring checkpoint. Not applicable for infants, ages birth to one year.
- **Approaches to Learning**
 - Students will demonstrate positive approaches to learning by increasing their GOLD* cognitive domain score by the spring checkpoint.
- **Perceptual, Motor, and Physical Development**
 - Students will demonstrate improved physical development by increasing their GOLD* physical (fine and gross motor) domain score by the spring checkpoint.

* Refers to *Teaching Strategies* GOLD, an authentic, observational assessment system that is completed 3 times a year (fall, winter, and spring) to gather data on all areas of a child's development.

2021-2022 School Readiness - Head Start

The charts below show the data collected through the *Teaching Strategies* GOLD assessment during the fall, winter, and spring checkpoints for 3 year old and 4 year old children enrolled in PCSD Head Start during the 2021-2022 school year. The program goal is 85% of children to be within Widely Held Expectations on the *Teaching Strategies* GOLD assessment by the Spring checkpoint.



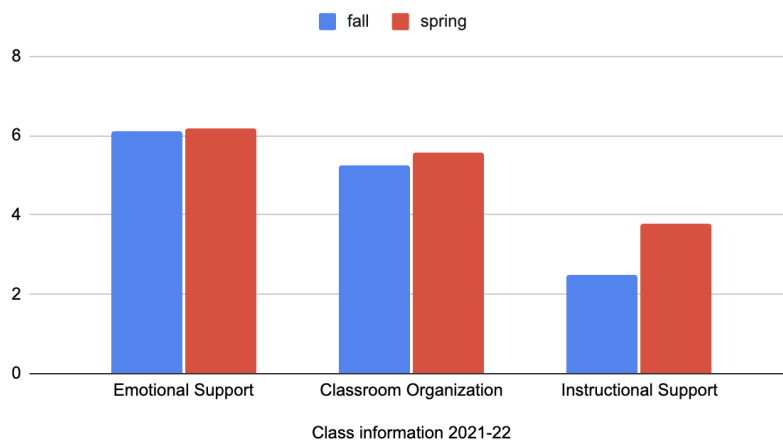
2021-2022 School Readiness - Early Head Start

The chart below shows the data collected through the *Teaching Strategies* GOLD assessment during the fall and winter checkpoints for children enrolled in PCSD Early Head Start during the 2020-2021 school year. The percentages listed in the chart indicate the percentages of children in each age category within or above Widely Held Expectations on the *Teaching Strategies* GOLD assessment for each of the listed domains.

	Social & Emotional Dev w/in or above WHE				Cognitive & General Knowledge w/in or above WHE				Language & Literacy Dev w/in or above WHE				Approaches to Learning w/in or above WHE				Physical Dev & Health w/in or above WHE			
	S/E Domain				Mathematics Domain				Language Domain & Literacy Domain				Cognitive Domain				Physical (Gross & Fine Motor) Domain			
	Birth to 1	1 to 2 yrs	2 to 3 yrs	3 yr olds	Birth to 1	1 to 2 yrs	2 to 3 yrs	3 yr olds	Birth to 1	1 to 2 yrs	2 to 3 yrs	3 yr olds	Birth to 1	1 to 2 yrs	2 to 3 yrs	3 yr olds	Birth to 1	1 to 2 yrs	2 to 3 yrs	3 yr olds
FALL SCORES	NA	100%	100%	NA	NA	100%	100%	NA	NA	100%	100%	NA	NA	100%	100%	NA	NA	100%	100%	NA
WINTER SCORES	100%	100%	100%	NA	100%	100%	100%	NA	100%	100%	100%	NA	100%	100%	100%	NA	100%	100%	100%	NA
SPRING SCORES	100%	100%	100%	NA	100%	100%	100%	NA	100%	100%	100%	NA	100%	100%	100%	NA	100%	100%	100%	NA

The Office of Head Start (OHS) uses the Classroom Assessment Scoring System (CLASS©) Pre-K Teacher-Child Observation Instrument during its on-site reviews of grantees. CLASS© is organized into three domains: Emotional Support, Classroom Organization, and Instructional Support. In 2020, 78 Head Start grantees received CLASS© reviews and the mean (average) score for each CLASS© domain is represented in the chart below. The chart also shows information related to the seven

PCSD Head Start classrooms during a CLASS© monitoring review conducted in April of 2016 and CLASS© scores from a staff review completed in the spring of 2021. The Office of Head Start (OHS) announced quality thresholds which represent OHS's expectation for all grantees regarding the quality of classroom learning environments as well as competitive thresholds for all three of the CLASS® domains.



PCSD Head Start Community Assessment

A comprehensive community assessment was completed for PCSD Head Start in September of 2018. Policy Council and Board of Education members review the community assessment annually to reflect any significant changes including increased availability of publicly funded pre-kindergarten, rates of family and child homelessness, and significant shifts in community demographics and resources.

Community Assessment Summary:

Selected Statistics	Cass County	State Average
Households with Children Enrolled in SNAP Benefits (2017)	9.0%	15.2%
Children Under 6 in Poverty (2017)	9.6%	18.4%
Children in Low-Income Families (2017)	24.9%	N/A
Births with Inadequate Care (2018)	13.3%	15.0%
Children Without Health Insurance (2018)	4.3%	5.2%
Children Enrolled in Public Health Insurance (2018)	16.5%	28.7%
Child Food Insecurity (2019)	9.5%	17.4%
Rate of Child Welfare System Involvement (2018)	8.5 per 1000	7.1 per 1000
Rate of Children in Out-Of-Home Care (2018)	7.3 per 1000	N/A
Children Enrolled in Free- or Reduced-Price School Meals	30.9%	44.8%

County Population (2019 Estimates):

Age Group	Cass Count
(2017-2018)	
3 and 4 Year Olds Enrolled in School (2017)	56.2% N/A
Poverty Ages 0-17 (2018)	9.4% 12.9%
0 to 5 Years	1,549
6 to 19 Years	6,325

2021-2022 Program Audit

Frankel Zacharia, LLC completed the audit for program year September 1, 2021 to August 31, 2022. The audit was conducted in accordance with 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). The audit results indicated that the District

complied, in all material respects, with the types of compliance requirements referred to in the standards mentioned above that could have a direct and material effect on its major federal program for the year ended August 31, 2022. The auditors did not identify any deficiencies in internal control over compliance that are considered to be material weaknesses. There were no audit findings disclosed that are required to be reported in accordance with 2 CFR, §200.516(a).

The auditors reported that a key component of internal control over financial reporting is segregation of duties and due to the size of the District there is limited segregation of duties over bookkeeping, billing and accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. The District has determined that it is not cost beneficial to hire staff and utilizes the Superintendent and the Board of Education (BOE) to review and approve all expenditures to assist with segregation of duties. The BOE was informed of the audit findings at a regularly scheduled BOE meeting. Policy Council was informed on the audit findings at the regularly scheduled meeting on February 14, 2022.

2021-2022 Monitoring Information

From March 7, 2022 to March 10, 2022, the Administration for Children and Families (ACF) conducted a Focus Area Two (FA 2) monitoring review of the Plattsburgh Community School District Head Start & Early Head Start program. The FA 2 review allows the Office of Head Start to understand how programs are progressing in providing services in the 5-year grant cycle.

The final report was received on April 22, 2022 and there were no Opportunities for Continuous improvement, Areas of Concern, Areas of Noncompliance, or Deficiencies were identified.

6270A Out-of-State Field Trip Request Form
Plattsmouth Community Schools

Chris Work Jeremy Haupt	PHS Band & Choir	January 26, 2023
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Orlando, Florida	5/27/2024 - 5/31/2024
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Workshop and Recording Session on Disney Property (You're Instrumental Workshop)

No district transportation is required.	<p>How Funded:</p> <p>District Funded Grant Funded</p> <p>Donation/Fundraiser</p> <p><u>Other</u></p> <p>Explain: Donations, fundraising & parents—no district school funds will be requested</p>
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PHS Band & Choir	
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Travelers: Estimating 75 students	<p>Chaperones Required?</p> <p><u>Yes</u> No</p> <p>If yes, how many? 8 self-pay</p>
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Notes:
 The PHS Band and Choir plans to travel to Orlando, FL in May 2024. This trip will include clinics with regional experts in Concert Band and Choir performance who will work exclusively with the PHS ensembles. A recorded performance opportunity for both groups will take place. The Choir and Band students will get a recording of their performance set to a popular Disney movie. They essentially become the background music for the scene. Thought this experience students will be able to understand and participate in a studio recording process and further develop sight-reading skills.

There will be no cost to the district for this trip. Students will also not miss any instructional days for this trip.

Please let us know if there are any other questions.



Plattsmouth Community School District Central Office
 1912 Old Highway 34
 Plattsmouth, NE 68048
 Dr. Richard E. Hasty, Superintendent
 Dr. Cherie Larson, Director of Instructional Services
 Mrs. Amanda Wright, Special Education Administrator
 Phone: (402) 296-3361 Fax: (402) 296-2667
 www.pcsd.org

1100C Request for Waiver of \$5,000,000 Comprehensive General Liability Insurance to Require a Minimum of \$1,000,000 Comprehensive General Liability Insurance

I, Michael A. Schult, certify that I am the head of the Plattsmouth Community Foundation organization and the organization wishes to have the \$5,000,000 Comprehensive General Liability Insurance requirement waived with the understanding that our organization will provide a minimum of \$1,000,000 Comprehensive General Liability Insurance with PCS listed as an additional insured on the policy.

Initials

MAS 1. I agree that our organization will utilize facilities in a low-risk manner on a limited basis (list the proposed dates of usage: 4/20/23) for the following purpose(s):

Annual Meeting

MAS 2. I agree to provide the District with written documentation of official non-profit status [501(c)(3) or equivalent], or evidence that the organization is in the process of obtaining such status, prior to use of facilities. I understand that information about obtaining 501(c)(3) status is available from the Internal Revenue Service <https://www.irs.gov/charities-and-nonprofits>.

I further agree that the request is being made of my own free will, based on the best interest of the organization, and I am not being unduly influenced by anyone from the District to meet the identified requirements. I understand that the fees for facilities use should be paid at the time of application. I will ensure all items are completed in a timely manner.

Michael A Schult Vicechair
 Name, Position

Michael A Schult
 Signature

1/17/23
 Date

 Name, Position

 Signature

 Date

This request will be placed on the Board agenda at the next regularly scheduled Board meeting if the request is submitted to the superintendent at least five (5) days prior to the Board of Education meeting. Regular Board meetings are typically scheduled for the second Monday of each month.

*Attach to 1100A Application for Use of School Facilities

Rev. Sep. 9, 2013, Jan. 13, 2014, Jan. 12, 2015, Jan. 11, 2016, Jan. 9, 2017, Jan. 15, 2018, Feb. 11, 2019, Feb. 10, 2020, Reviewed: Feb. 8, 2021, Sept. 13, 2021, Feb. 14, 2022, July 11, 2022, Sept. 12, 2022

6270A Out-of-State Field Trip Request Form
Plattsmouth Community Schools

Name of Requestor: Jana Shuey	Name of Group: DECA	Date: 2/7/2023
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Destination: Orlando FL	Departure Date: 4/21/2023 Return Date: 4/26/2023
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Purpose of Trip: Attend the DECA International Career Development conference. Students would first have to qualify at state March 16-18.

Transportation Required: We would fly to Orlando	How Funded: <input type="checkbox"/> District Funded <input type="checkbox"/> Grant Funded <input checked="" type="checkbox"/> Donation/Fundraiser <input checked="" type="checkbox"/> Other Explain: DECA funds & student payment
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Sponsoring Body: DECA / Jana Shuey	Number of Staff in Attendance 1
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Number of Students Participating: max 3	Chaperones Required? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, how many?
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Notes: We will only attend if students qualify at state.

AIA® Document G702® – 1992

Application and Certificate for Payment

TO OWNER: Plattsmouth Community Schools 1912 E. Highway 34 Plattsmouth, NE 68048	PROJECT: Plattsmouth High School 1916 US-34 Plattsmouth, Nebraska	APPLICATION NO: 016 PERIOD TO: June 30, 2021 CONTRACT FOR: General Construction CONTRACT DATE: February 11, 2019 PROJECT NOS: / 20-009 /	Distribution to: OWNER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
FROM CONTRACTOR: Lund-Ross Constructors, Inc. 4601 F Street Omaha, NE 68117	VIA ARCHITECT: DLR Group 400 Essex Court Omaha, NE 68114		

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	\$6,022,000.00
2. NET CHANGE BY CHANGE ORDERS	\$141,066.48
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$6,163,066.48
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$6,163,066.48
5. RETAINAGE:	
a. 5.00 % of Completed Work (Column D + E on G703)	\$308,153.33
b. 0 % of Stored Material (Column F on G703)	\$0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$308,153.33
6. TOTAL EARNED LESS RETAINAGE	\$5,854,913.15
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$5,421,313.22
(Line 6 from prior Certificate)	
8. CURRENT PAYMENT DUE	\$433,599.93
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$308,153.33

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: _____ Date: June 29, 2021

State of: Nebraska

County of: Douglas

Subscribed and sworn to before me this 29th day of June, 2021

State of Nebraska – General Notary
 ANN L. COUFAL
 My Commission Expires
 March 1, 2024

Notary Public: Ann L. Coufal
 My Commission expires: March 01, 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

\$433,599.93

(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.)

ARCHITECT:

By: _____ Date: 07/07/2021

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.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$262,095.50	\$61,230.00
Total approved this Month	\$0.00	\$59,799.02
TOTALS	\$262,095.50	\$121,029.02
NET CHANGES by Change Order		\$141,066.48

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User Notes:

CONTINUATION SHEET

PROJECT #: 20-009

APPLICATION NO.: 16

PROJECT NAME: PLATTSMOUTH COMMUNITY SCHOOLS HIGH SCHOOL ADDITION & RENOVATION

APPLICATION DATE: 6/29/2021

PERIOD TO: 6/30/2021

A	B	C	D	E	F	G	H	I	J	K	
ITEM NO.	DESCRIPTION OF WORK	ORIGINAL SCHEDULED VALUE	CHANGE TO DATE	ADJUSTED SCHEDULED VALUE	WORK COMPLETED		MATERIAL PRESENTLY STORED	TOTAL COMPLETED & STORED TO DATE	%	BALANCE TO FINISH	RETAINAGE
					FROM PREVIOUS APPLICATION	THIS PERIOD					
1	General Conditions	456,198.00		456,198.00	419,702.00	36,496.00					
2	Performance Bond Costs	40,170.00		40,170.00	40,170.00			456,198.00	100%	0.00	22,809.90
3	Graphics at Gallery	15,000.00		15,000.00				40,170.00	100%	0.00	2,008.50
4	Allowance - Exterior Graphics	50,000.00		50,000.00		15,000.00		15,000.00	100%	0.00	750.00
5	Allowance - Glass Overhead Door	75,000.00		75,000.00		50,000.00		50,000.00	100%	0.00	2,500.00
6	Demolition at Connector Building	4,500.00		4,500.00	75,000.00			75,000.00	100%	0.00	3,750.00
7	Earthwork	167,388.00		167,388.00	4,500.00			4,500.00	100%	0.00	225.00
8	Site Utilities	250,029.00		250,029.00	167,388.00			167,388.00	100%	0.00	8,369.40
9	Parking Lot Striping	28,604.00		28,604.00	250,029.00			250,029.00	100%	0.00	12,501.45
10	Vinyl Coated Chainlink Fencing	16,559.00		16,559.00	28,604.00			28,604.00	100%	0.00	1,430.20
11	Segmental Retaining Walls	7,731.00		7,731.00	6,984.00	9,575.00		16,559.00	100%	0.00	827.95
12	Landscaping, Sod & Seed	21,430.00		21,430.00	7,731.00			7,731.00	100%	0.00	386.55
13	Concrete Reinforcing	45,495.00		45,495.00	21,430.00			21,430.00	100%	0.00	1,071.50
14	Footings and Foundations	588,901.00		588,901.00	45,495.00			45,495.00	100%	0.00	2,274.75
15	Polished Concrete & Hardeners	13,519.00		13,519.00	588,901.00			588,901.00	100%	0.00	29,445.05
16	Hollow Core Slabs	51,014.00		51,014.00	13,519.00			13,519.00	100%	0.00	675.95
17	Masonry	148,700.00		148,700.00	51,014.00			51,014.00	100%	0.00	2,550.70
18	Structural Steel	79,500.00		79,500.00	148,700.00			148,700.00	100%	0.00	7,435.00
19	Expansion Joints	7,000.00		7,000.00	79,500.00			79,500.00	100%	0.00	3,975.00
20	Wood Blocking	930.00		930.00	7,000.00			7,000.00	100%	0.00	350.00
21	Finish Carpentry/Specialty Install	11,330.00		11,330.00	930.00			930.00	100%	0.00	46.50
22	Countertops & Window Sills	5,630.00		5,630.00	11,330.00			11,330.00	100%	0.00	566.50
23	Fluid Applied Air Barrier	15,000.00		15,000.00	5,630.00			5,630.00	100%	0.00	281.50
24	Vapor Control at Slab	5,000.00		5,000.00	15,000.00			15,000.00	100%	0.00	750.00
25	EFIS Repair at Link Connection	1,500.00		1,500.00	5,000.00			5,000.00	100%	0.00	250.00
26	Centria Wall Panels	67,200.00		67,200.00	1,500.00	1,500.00		1,500.00	100%	0.00	75.00
27	Repair Gutters & Downspout Exist Bldg	1,500.00		1,500.00	47,660.00	19,540.00		67,200.00	100%	0.00	3,360.00
28	Fireproof Steel	12,157.00		12,157.00	1,500.00	1,500.00		1,500.00	100%	0.00	75.00
29	Joint Firestopping, Caulk & Sealants	33,690.00		33,690.00		12,157.00		12,157.00	100%	0.00	607.85
30	HM Doors & Hardware Mat., Access Doors	79,668.00		79,668.00	33,690.00	33,690.00		33,690.00	100%	0.00	1,684.50
31	Overhead & Coiling Doors	68,450.00		68,450.00	79,668.00	79,668.00		79,668.00	100%	0.00	3,983.40
32	Glass & Glazing	132,016.00		132,016.00	68,450.00	68,450.00		68,450.00	100%	0.00	3,422.50
					132,016.00	132,016.00		132,016.00	100%	0.00	6,600.80

CONTINUATION SHEET

PROJECT #: 20-009

APPLICATION NO.:

16

PROJECT NAME: PLATTSMOUTH COMMUNITY SCHOOLS HIGH SCHOOL ADDITION & RENOVATION

APPLICATION DATE:

6/29/2021

PERIOD TO:

6/30/2021

ITEM NO.	DESCRIPTION OF WORK	ORIGINAL SCHEDULED VALUE	CHANGE TO DATE	ADJUSTED SCHEDULED VALUE	WORK COMPLETED		MATERIAL PRESENTLY STORED	TOTAL COMPLETED & STORED TO DATE	%	BALANCE TO FINISH	RETAINAGE
					FROM PREVIOUS APPLICATION	THIS PERIOD					
33	Ceramic Tile	3,620.00		3,620.00	3,620.00			3,620.00	100%	0.00	181.00
34	Drywall, FRP	227,671.00		227,671.00	225,000.00	2,671.00		227,671.00	100%	0.00	11,383.55
35	Resilient Flooring	12,035.00		12,035.00		12,035.00		12,035.00	100%	0.00	601.75
36	Epoxy Flooring	21,474.00		21,474.00	21,474.00			21,474.00	100%	0.00	1,073.70
37	Paint	75,450.00		75,450.00	75,450.00			75,450.00	100%	0.00	3,772.50
38	Specialties	31,213.00		31,213.00	31,213.00			31,213.00	100%	0.00	1,560.65
39	Install Vehicle Equipment	4,950.00		4,950.00	4,950.00			4,950.00	100%	0.00	247.50
40	Casework	48,472.00		48,472.00	48,472.00			48,472.00	100%	0.00	2,423.60
41	Pre-Engineered Building	594,855.00		594,855.00	594,855.00			594,855.00	100%	0.00	29,742.75
42	Fire Protection	55,280.00		55,280.00	54,980.00	300.00		55,280.00	100%	0.00	2,764.00
43	Plumbing	550,870.00		550,870.00	537,340.00	13,530.00		550,870.00	100%	0.00	27,543.50
44	HVAC	773,000.00		773,000.00	637,357.00	135,643.00		773,000.00	100%	0.00	38,650.00
45	Spray Booth Allowance for Booth Doors	2,500.00		2,500.00	2,500.00			2,500.00	100%	0.00	125.00
46	Electrical	938,186.00		938,186.00	746,442.00	191,744.00		938,186.00	100%	0.00	46,909.30
47	Fee	181,615.00		181,615.00	167,086.00	14,529.00		181,615.00	100%	0.00	9,080.76
48	Change Order #1		(61,230.00)	(61,230.00)	(61,230.00)			(61,230.00)	100%	0.00	(3,061.50)
49	Change Order #2		38,957.00	38,957.00	38,957.00			38,957.00	100%	0.00	1,947.85
50	Change Order #3		223,138.50	223,138.50	223,138.50			223,138.50	100%	0.00	11,156.93
51	Change Order #4		(59,799.02)	(59,799.02)		(59,799.02)		(59,799.02)	100%	0.00	(2,989.95)
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		6,022,000.00	141,066.48	6,163,066.48	5,706,645.50	456,420.98	0.00	6,163,066.48	100%	0.00	308,153.33

Application and Certificate for Payment

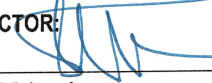
TO OWNER: Plattsmouth Community Schools 1912 E. Highway 34 Plattsmouth, NE 68048	PROJECT: Plattsmouth High School 1916 US-34 Plattsmouth, Nebraska	APPLICATION NO: 017 PERIOD TO: November 30, 2021 CONTRACT FOR: General Construction CONTRACT DATE: February 11, 2019 PROJECT NOS: / 20009 /	Distribution to: OWNER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
FROM CONTRACTOR: Lund-Ross Constructors, Inc. 4601 F Street Omaha, NE 68117	VIA ARCHITECT: DLR Group 400 Essex Court Omaha, NE 68114		

CONTRACTOR'S APPLICATION FOR PAYMENT

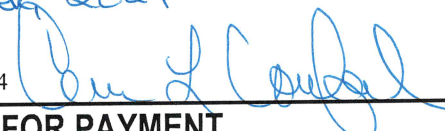
Application is made for payment, as shown below, in connection with the Contract. AIA Document G703®, Continuation Sheet, is attached.

1. ORIGINAL CONTRACT SUM	\$6,022,000.00
2. NET CHANGE BY CHANGE ORDERS	\$126,160.48
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$6,148,160.48
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$6,148,160.48
5. RETAINAGE:	
a. <u>0.01</u> % of Completed Work (Column D + E on G703)	\$68,923.00
b. <u>0</u> % of Stored Material (Column F on G703)	\$0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$68,923.00
6. TOTAL EARNED LESS RETAINAGE	\$6,079,237.48
(Line 4 Less Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$5,854,913.15
(Line 6 from prior Certificate)	
	\$126,000.00
8. CURRENT PAYMENT DUE	\$224,324.33
9. BALANCE TO FINISH, INCLUDING RETAINAGE	\$167,247.33
(Line 3 less Line 6)	\$68,923.00

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: _____ Date: December 13, 2021
 State of: Nebraska
 County of: Douglas
 Subscribed and sworn to before me this 13th day of December 2021
 Notary Public: Ann L. Coufal
 My Commission expires: March 01, 2024


State of Nebraska – General Notary
 ANN L. COUFAL
 My Commission Expires
 March 1, 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 Amount changed per agreement with Lund Ross → **\$126,000.00**
~~\$224,324.33~~ TK
 (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.)

ARCHITECT: 
 By: _____ Date: August 5, 2022

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.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$272,456.70	\$124,029.02
Total approved this Month	\$0.00	\$22,267.20
TOTALS	\$272,456.70	\$146,296.22
NET CHANGES by Change Order		\$126,160.48

CONTINUATION SHEET											PAGE 3 OF 3
PROJECT #: 20-009								APPLICATION NO.:		17	
PROJECT NAME: PLATTSMOUTH COMMUNITY SCHOOLS HIGH SCHOOL ADDITION & RENOVATION								APPLICATION DATE:		11/2/2021	
								PERIOD TO:		10/31/2021	
A	B	C	D	E	F	G	H	I	J	K	
ITEM NO.	DESCRIPTION OF WORK	ORIGINAL SCHEDULED VALUE	CHANGE TO DATE	ADJUSTED SCHEDULED VALUE	WORK COMPLETED		MATERIAL PRESENTLY STORED	TOTAL COMPLETED & STORED TO DATE	%	BALANCE TO FINISH	RETAINAGE
					FROM PREVIOUS APPLICATION	THIS PERIOD					
33	Ceramic Tile	3,620.00		3,620.00	3,620.00			3,620.00	100%	0.00	0.00
34	Drywall, FRP	227,671.00		227,671.00	227,671.00			227,671.00	100%	0.00	0.00
35	Resilient Flooring	12,035.00		12,035.00	12,035.00			12,035.00	100%	0.00	0.00
36	Epoxy Flooring	21,474.00		21,474.00	21,474.00			21,474.00	100%	0.00	0.00
37	Paint	75,450.00		75,450.00	75,450.00			75,450.00	100%	0.00	0.00
38	Specialties	31,213.00		31,213.00	31,213.00			31,213.00	100%	0.00	0.00
39	Install Vehicle Equipment	4,950.00		4,950.00	4,950.00			4,950.00	100%	0.00	0.00
40	Casework	48,472.00		48,472.00	48,472.00			48,472.00	100%	0.00	0.00
41	Pre-Engineered Building	594,855.00		594,855.00	594,855.00			594,855.00	100%	0.00	0.00
42	Fire Protection	55,280.00		55,280.00	55,280.00			55,280.00	100%	0.00	0.00
43	Plumbing	550,870.00		550,870.00	550,870.00			550,870.00	100%	0.00	0.00
44	HVAC	773,000.00		773,000.00	773,000.00			773,000.00	100%	0.00	38,650.00
45	Spray Booth Allowance for Booth Doors	2,500.00		2,500.00	2,500.00			2,500.00	100%	0.00	0.00
46	Electrical	938,186.00		938,186.00	938,186.00			938,186.00	100%	0.00	0.00
47	Fee	181,615.00		181,615.00	181,615.00			181,615.00	100%	0.00	0.00
48	Change Order #1	0.00	(61,230.00)	(61,230.00)	(61,230.00)			(61,230.00)	100%	0.00	0.00
49	Change Order #2	0.00	38,957.00	38,957.00	38,957.00			38,957.00	100%	0.00	0.00
50	Change Order #3	0.00	223,138.50	223,138.50	223,138.50			223,138.50	100%	0.00	0.00
51	Change Order #4	0.00	(49,437.82)	(49,437.82)	(59,799.02)	10,361.20		(49,437.82)	100%	0.00	0.00
52	Change Order #5	0.00	(3000.00)	(3000.00)		(3,000.00)		(3,000.00)	100%	0.00	0.00
53	Change Order #6	0.00	(1267.20)	(1267.20)		(1,267.20)		(1,267.20)	100%	0.00	0.00
54	Change Order #7	0.00	(21,000.00)	(21,000.00)		(21,000.00)		(21,000.00)	100%	0.00	0.00
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		6,022,000.00	126,160.48	6,148,160.48	6,163,066.48	(14,906.00)	0.00	6,148,160.48	100%	0.00	68,923.00

Application and Certificate for Payment

TO OWNER: Plattsmouth Community Schools 1912 E. Highway 34 Plattsmouth, NE 68048	PROJECT: Plattsmouth High School 1916 US-34 Plattsmouth, Nebraska	APPLICATION NO: 018 PERIOD TO: March 23, 2022 CONTRACT FOR: General Construction CONTRACT DATE: February 11, 2019 PROJECT NOS: / 20009 /	Distribution to: OWNER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
FROM Lund-Ross Constructors, Inc. CONTRACTOR: 4601 F Street Omaha, NE 68117	VIA DLR Group ARCHITECT: 400 Essex Court Omaha, NE 68114		

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	\$6,022,000.00
2. NET CHANGE BY CHANGE ORDERS	\$126,160.48
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$6,148,160.48
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$6,148,160.48
5. RETAINAGE:	
a. 0.62 % of Completed Work (Column D + E on G703)	\$38,095.05
b. 0 % of Stored Material (Column F on G703)	\$0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$38,095.05
6. TOTAL EARNED LESS RETAINAGE	\$6,110,065.43
(Line 4 Less Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$6,079,237.48
(Line 6 from prior Certificate)	
	\$50,000.00
8. CURRENT PAYMENT DUE	-\$30,827.95
9. BALANCE TO FINISH, INCLUDING RETAINAGE	\$117,247.33
(Line 3 less Line 6)	\$38,095.05

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$272,456.70	\$146,296.22
Total approved this Month	\$0.00	\$0.00
TOTALS	\$272,456.70	\$146,296.22
NET CHANGES by Change Order		\$126,160.48

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: _____ Date: March 23, 2022
 State of: Nebraska
 County of: Douglas
 Subscribed and sworn to before me this 23rd day of March, 2022
 Notary Public: Ann L. Coufal
 My Commission expires: March 01, 2024

State of Nebraska – General Notary
 ANN L. COUFAL
 My Commission Expires
 March 1, 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 Amount changed per agreement with Lund Ross \$50,000.00
 ----- ~~\$30,827.95~~ ^{TK}
 (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.)

ARCHITECT: _____
 By: _____ Date: September 12, 2022

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										PAGE 3 OF 3	
PROJECT #: 20-009							APPLICATION NO.:		18		
PROJECT NAME: PLATTSMOUTH COMMUNITY SCHOOLS HIGH SCHOOL ADDITION & RENOVATION							APPLICATION DATE:		3/23/2022		
							PERIOD TO:		3/23/2022		
A	B	C	D	E	F	G	H	I	J	K	
		WORK COMPLETED									
ITEM NO.	DESCRIPTION OF WORK	ORIGINAL SCHEDULED VALUE	CHANGE TO DATE	ADJUSTED SCHEDULED VALUE	FROM PREVIOUS APPLICATION	THIS PERIOD	MATERIAL PRESENTLY STORED	TOTAL COMPLETED & STORED TO DATE	%	BALANCE TO FINISH	RETAINAGE
33	Ceramic Tile	3,620.00		3,620.00	3,620.00			3,620.00	100%	0.00	0.00
34	Drywall, FRP	227,671.00		227,671.00	227,671.00			227,671.00	100%	0.00	0.00
35	Resilient Flooring	12,035.00		12,035.00	12,035.00			12,035.00	100%	0.00	0.00
36	Epoxy Flooring	21,474.00		21,474.00	21,474.00			21,474.00	100%	0.00	0.00
37	Paint	75,450.00		75,450.00	75,450.00			75,450.00	100%	0.00	0.00
38	Specialties	31,213.00		31,213.00	31,213.00			31,213.00	100%	0.00	0.00
39	Install Vehicle Equipment	4,950.00		4,950.00	4,950.00			4,950.00	100%	0.00	0.00
40	Casework	48,472.00		48,472.00	48,472.00			48,472.00	100%	0.00	0.00
41	Pre-Engineered Building	594,855.00		594,855.00	594,855.00			594,855.00	100%	0.00	0.00
42	Fire Protection	55,280.00		55,280.00	55,280.00			55,280.00	100%	0.00	0.00
43	Plumbing	550,870.00		550,870.00	550,870.00			550,870.00	100%	0.00	0.00
44	HVAC	773,000.00		773,000.00	773,000.00			773,000.00	100%	0.00	8,650.00
45	Spray Booth Allowance for Booth Doors	2,500.00		2,500.00	2,500.00			2,500.00	100%	0.00	0.00
46	Electrical	938,186.00		938,186.00	938,186.00			938,186.00	100%	0.00	0.00
47	Fee	181,615.00		181,615.00	181,615.00			181,615.00	100%	0.00	0.00
48	Change Order #1	0.00	(61,230.00)	(61,230.00)	(61,230.00)			(61,230.00)	100%	0.00	0.00
49	Change Order #2	0.00	38,957.00	38,957.00	38,957.00			38,957.00	100%	0.00	0.00
50	Change Order #3	0.00	223,138.50	223,138.50	223,138.50			223,138.50	100%	0.00	0.00
51	Change Order #4	0.00	(49,437.82)	(49,437.82)	(49,437.82)			(49,437.82)	100%	0.00	0.00
52	Change Order #5	0.00	(3000.00)	(3000.00)	(3,000.00)			(3,000.00)	100%	0.00	0.00
53	Change Order #6	0.00	(1267.20)	(1,267.20)	(1,267.20)			(1,267.20)	100%	0.00	0.00
54	Change Order #7	0.00	(21,000.00)	(21,000.00)	(21,000.00)			(21,000.00)	100%	0.00	0.00
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		6,022,000.00	126,160.48	6,148,160.48	6,148,160.48	0.00	0.00	6,148,160.48	100%	0.00	38,095.05

Application and Certificate for Payment

TO OWNER: Plattsmouth Community Schools 1912 E. Highway 34 Plattsmouth, NE 68048	PROJECT: Plattsmouth High School 1916 US-34 Plattsmouth, Nebraska	APPLICATION NO: 018-19 PERIOD TO: March 23, 2022 CONTRACT FOR: General Construction CONTRACT DATE: February 11, 2019 PROJECT NOS: / 20009 /	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: Lund-Ross Constructors, Inc. 4601 F Street Omaha, NE 68117	VIA ARCHITECT: DLR Group 400 Essex Court Omaha, NE 68114		


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	\$6,022,000.00
2. NET CHANGE BY CHANGE ORDERS	\$126,160.48
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$6,148,160.48
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$6,148,160.48
5. RETAINAGE:	\$6,106,093.11
a. 0.62 % of Completed Work (Column D + E on G703)	\$0.00 \$38,095.05
b. 0 % of Stored Material (Column F on G703)	\$0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$0.00 \$38,095.05
6. TOTAL EARNED LESS RETAINAGE	\$6,106,093.11 \$6,110,065.43
(Line 4 Less Line 5 Total)	\$6,030,913.15
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$6,079,237.48
(Line 6 from prior Certificate)	\$25,179.96
8. CURRENT PAYMENT DUE	\$30,827.95
9. BALANCE TO FINISH, INCLUDING RETAINAGE	\$42,067.37
(Line 3 less Line 6)	\$38,095.05

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$272,456.70	\$146,296.22
Total approved this Month	\$0.00	\$0.00
TOTALS	\$272,456.70	\$146,296.22
NET CHANGES by Change Order		\$126,160.48

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: _____ Date: March 23, 2022
 State of: Nebraska
 County of: Douglas
 Subscribed and sworn to before me this 23rd day of March, 2022
 Notary Public: Ann L. Coufal
 My Commission expires: March 01, 2024

State of Nebraska – General Notary
ANN L. COUFAL
My Commission Expires
March 1, 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 Amount changed per agreement with Lund Ross \$25,179.96
~~..... \$30,827.95~~ ^{TK}
 (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.)

ARCHITECT: _____
 By: _____ Date: _____

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											PAGE 2 OF 3
								APPLICATION NO.:	18		
PROJECT #: 20-009								APPLICATION DATE:	3/23/2022		
PROJECT NAME: PLATTSMOUTH COMMUNITY SCHOOLS HIGH SCHOOL ADDITION & RENOVATION								PERIOD TO:	3/23/2022		
A	B	C	D	E	F	G	H	I	J	K	
		ORIGINAL	CHANGE	ADJUSTED	WORK COMPLETED		MATERIAL	TOTAL	BALANCE		
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	TO DATE	SCHEDULED VALUE	FROM PREVIOUS APPLICATION	THIS PERIOD	PRESENTLY STORED	COMPLETED & STORED TO DATE	%	TO FINISH	RETAINAGE
1	General Conditions	456,198.00		456,198.00	456,198.00			456,198.00	100%	0.00	0.00
2	Performance Bond Costs	40,170.00		40,170.00	40,170.00			40,170.00	100%	0.00	0.00
3	Graphics at Gallery	15,000.00		15,000.00	15,000.00			15,000.00	100%	0.00	0.00
4	Allowance - Exterior Graphics	50,000.00		50,000.00	50,000.00			50,000.00	100%	0.00	0.00
5	Allowance - Glass Overhead Door	75,000.00		75,000.00	75,000.00			75,000.00	100%	0.00	0.00
6	Demolition at Connector Building	4,500.00		4,500.00	4,500.00			4,500.00	100%	0.00	0.00
7	Earthwork	167,388.00		167,388.00	167,388.00			167,388.00	100%	0.00	0.00
8	Site Utilities	250,029.00		250,029.00	250,029.00			250,029.00	100%	0.00	0.00
9	Parking Lot Striping	28,604.00		28,604.00	28,604.00			28,604.00	100%	0.00	0.00
10	Vinyl Coated Chainlink Fencing	16,559.00		16,559.00	16,559.00			16,559.00	100%	0.00	0.00
11	Segmental Retaining Walls	7,731.00		7,731.00	7,731.00			7,731.00	100%	0.00	0.00
12	Landscaping, Sod & Seed	21,430.00		21,430.00	21,430.00			21,430.00	100%	0.00	0.00
13	Concrete Reinforcing	45,495.00		45,495.00	45,495.00			45,495.00	100%	0.00	0.00
14	Footings and Foundations	588,901.00		588,901.00	588,901.00			588,901.00	100%	0.00	29,445.05
15	Polished Concrete & Hardeners	13,519.00		13,519.00	13,519.00			13,519.00	100%	0.00	0.00
16	Hollow Core Slabs	51,014.00		51,014.00	51,014.00			51,014.00	100%	0.00	0.00
17	Masonry	148,700.00		148,700.00	148,700.00			148,700.00	100%	0.00	0.00
18	Structural Steel	79,500.00		79,500.00	79,500.00			79,500.00	100%	0.00	0.00
19	Expansion Joints	7,000.00		7,000.00	7,000.00			7,000.00	100%	0.00	0.00
20	Wood Blocking	930.00		930.00	930.00			930.00	100%	0.00	0.00
21	Finish Carpentry/Specialty Install	11,330.00		11,330.00	11,330.00			11,330.00	100%	0.00	0.00
22	Countertops & Window Sills	5,630.00		5,630.00	5,630.00			5,630.00	100%	0.00	0.00
23	Fluid Applied Air Barrier	15,000.00		15,000.00	15,000.00			15,000.00	100%	0.00	0.00
24	Vapor Control at Slab	5,000.00		5,000.00	5,000.00			5,000.00	100%	0.00	0.00
25	EFIS Repair at Link Connection	1,500.00		1,500.00	1,500.00			1,500.00	100%	0.00	0.00
26	Centria Wall Panels	67,200.00		67,200.00	67,200.00			67,200.00	100%	0.00	0.00
27	Repair Gutters & Downspout Exist Bldg	1,500.00		1,500.00	1,500.00			1,500.00	100%	0.00	0.00
28	Fireproof Steel	12,157.00		12,157.00	12,157.00			12,157.00	100%	0.00	0.00
29	Joint Firestopping, Caulk & Sealants	33,690.00		33,690.00	33,690.00			33,690.00	100%	0.00	0.00
30	HM Doors & Hardware Mat., Access Doors	79,668.00		79,668.00	79,668.00			79,668.00	100%	0.00	0.00
31	Overhead & Coiling Doors	68,450.00		68,450.00	68,450.00			68,450.00	100%	0.00	0.00
32	Glass & Glazing	132,016.00		132,016.00	132,016.00			132,016.00	100%	0.00	0.00

CONTINUATION SHEET										PAGE 3 OF 3	
PROJECT #: 20-009							APPLICATION NO.:		18		
PROJECT NAME: PLATTSMOUTH COMMUNITY SCHOOLS HIGH SCHOOL ADDITION & RENOVATION							APPLICATION DATE:		3/23/2022		
							PERIOD TO:		3/23/2022		
A	B	C	D	E	F	G	H	I	J	K	
		WORK COMPLETED									
ITEM NO.	DESCRIPTION OF WORK	ORIGINAL SCHEDULED VALUE	CHANGE TO DATE	ADJUSTED SCHEDULED VALUE	FROM PREVIOUS APPLICATION	THIS PERIOD	MATERIAL PRESENTLY STORED	TOTAL COMPLETED & STORED TO DATE	%	BALANCE TO FINISH	RETAINAGE
33	Ceramic Tile	3,620.00		3,620.00	3,620.00			3,620.00	100%	0.00	0.00
34	Drywall, FRP	227,671.00		227,671.00	227,671.00			227,671.00	100%	0.00	0.00
35	Resilient Flooring	12,035.00		12,035.00	12,035.00			12,035.00	100%	0.00	0.00
36	Epoxy Flooring	21,474.00		21,474.00	21,474.00			21,474.00	100%	0.00	0.00
37	Paint	75,450.00		75,450.00	75,450.00			75,450.00	100%	0.00	0.00
38	Specialties	31,213.00		31,213.00	31,213.00			31,213.00	100%	0.00	0.00
39	Install Vehicle Equipment	4,950.00		4,950.00	4,950.00			4,950.00	100%	0.00	0.00
40	Casework	48,472.00		48,472.00	48,472.00			48,472.00	100%	0.00	0.00
41	Pre-Engineered Building	594,855.00		594,855.00	594,855.00			594,855.00	100%	0.00	0.00
42	Fire Protection	55,280.00		55,280.00	55,280.00			55,280.00	100%	0.00	0.00
43	Plumbing	550,870.00		550,870.00	550,870.00			550,870.00	100%	0.00	0.00
44	HVAC	773,000.00		773,000.00	773,000.00			773,000.00	100%	0.00	8,650.00
45	Spray Booth Allowance for Booth Doors	2,500.00		2,500.00	2,500.00			2,500.00	100%	0.00	0.00
46	Electrical	938,186.00		938,186.00	938,186.00			938,186.00	100%	0.00	0.00
47	Fee	181,615.00		181,615.00	181,615.00			181,615.00	100%	0.00	0.00
48	Change Order #1	0.00	(61,230.00)	(61,230.00)	(61,230.00)			(61,230.00)	100%	0.00	0.00
49	Change Order #2	0.00	38,957.00	38,957.00	38,957.00			38,957.00	100%	0.00	0.00
50	Change Order #3	0.00	223,138.50	223,138.50	223,138.50			223,138.50	100%	0.00	0.00
51	Change Order #4	0.00	(49,437.82)	(49,437.82)	(49,437.82)			(49,437.82)	100%	0.00	0.00
52	Change Order #5	0.00	(3000.00)	(3000.00)	(3,000.00)			(3,000.00)	100%	0.00	0.00
53	Change Order #6	0.00	(1267.20)	(1267.20)	(1,267.20)			(1,267.20)	100%	0.00	0.00
54	Change Order #7	0.00	(21,000.00)	(21,000.00)	(21,000.00)			(21,000.00)	100%	0.00	0.00
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		6,022,000.00	126,160.48	6,148,160.48	6,148,160.48	0.00	0.00	6,148,160.48	100%	0.00	38,095.05