

Board of Education Regular Meeting  
Monday, November 13, 2023 5:30 PM  
McKinley Education Center  
301 West F Street  
North Platte, NE 69103-1557

1. **Call to Order**
2. **Roll Call**
3. **Posting of the Open Meetings Act**
4. **Approve the publication of the November 13, 2023, regular meeting of the Board of Education**
5. **Approve the agenda for the November 13, 2023, regular meeting of the Board of Education**
6. **Pledge of Allegiance and Announcements**
7. **Communications**
  - 7.1. Special Presentation
  - 7.2. Foundation Report/Staff Recognitions
  - 7.3. Superintendent's Report
  - 7.4. Board Comments
  - 7.5. Committee Reports
    - 7.5.1. November 7, 2023, meeting of the Personnel, American Civic, Curriculum, Student Services and Communication subcommittee
    - 7.5.2. November 8, 2023, meeting of the Finance, Facilities, Operations and Legislation subcommittee
8. **Consent Agenda**
  - 8.1. Approve the minutes of the October 9, 2023, regular meeting of the Board of Education

- 8.2. Approve the minutes of the November 7, 2023, meeting of the Personnel, American Civic, Curriculum Student Services and Communication subcommittee of the Board of Education
- 8.3. Approve the minutes of the November 8, 2023, meeting of the Finance, Facilities, Operations and Legislation subcommittee of the Board of Education
- 8.4. Request Approval of Reimbursement to Angela Blaesi for Mileage to Attend Conferences
- 8.5. Accept the resignation of Jayne Tolman effective on October 12, 2023
- 8.6. Accept the resignation of Dawn Folchert effective May 22, 2024
- 8.7. Accept the resignation of Emily Snyder effective May 22, 2024
- 8.8. Approve the teaching contract of Courtney Parker effective for the 2024-2025 school year
- 8.9. Approve the teaching contract of Rashawn Bryant effective November 27, 2023.
- 8.10. Approve the teaching contract of Allison Sawyer beginning January 8, 2024
- 8.11. Approve the teaching contract of Clare Schinzel for the 2024-2025 school year
- 8.12. Approve the teaching contract for Anne Schlaefi beginning January 8, 2024
- 8.13. Approval of Financial Claims and Reports

**9. Reports and Discussion Items**

- 9.1. Official 2023-2024 North Platte Public Schools Enrollment
- 9.2. Staffing Update
- 9.3. Monthly Financial & Budget Report
- 9.4. Legislative Update
- 9.5. District Strategic Plan
- 9.6. Superintendent Goals
- 9.7. First reading of draft policy #2002A Standing Committees Temporary and Special Committees.

**10. Public Comment**

**11. Action Items**

11.1. Request Approval of Payment for Damages and Repair to Garrick Development

11.2. Request approval for revisions to policy #5061, #5064 and #5066. Also, request changing the placement of policy #5063 to #3059

11.3. Request approval of the 2022-2023 Lincoln County School District 1 Audit

11.4. Declare items a surplus and authorize Superintendent to facilitate the disposal of said items.

**12. Future Board Calendar**

**13. Adjournment**

**Board of Education Regular Meeting  
Monday, October 9, 2023 5:30 PM  
McKinley Education Center  
301 West F Street  
North Platte, NE 69103-1557**

*For a video recording of this meeting go to: [www.nppsd.org](http://www.nppsd.org) (menu, Board of Education, live stream archive)*

**1. Call**

**1. Call to Order**

**2. Roll Call**

All Present: Emily Garrick, Matthew Pederson, Angela Blaesi, Jo Ann Lundgreen, Skip Altig and Cindy O'Connor

**3. Posting of the Open Meetings Act**

**4. Approve the publication of the October 9, 2023, regular meeting of the Board of Education**

Motion by Jo Ann Lundgreen second by Emily Garrick to approve the publication of this meeting.  
Yeas: Matthew Pederson, Angela Blaesi, Jo Ann Lundgreen, Skip Altig, Cindy O'Connor and Emily Garrick

**5. Approve the agenda for the October 9, 2023, regular meeting of the Board of Education**

Motion by Matthew Pederson second by Skip Altig to approve the agenda for this meeting  
Yeas: Angela Blaesi, Jo Ann Lundgreen, Skip Altig, Cindy O'Connor, Emily Garrick and Matthew Pederson

**6. Pledge of Allegiance and Announcements**

**7. Communications**

**7.1. Special Presentation**

Enlai Hou and Gracie Persinger were honored as the September Bulldogs of the Month.

**7.2. Foundation Report/Staff Recognitions**

North Platte Public Schools Foundation Executive Director, Terri Burchell, reported that over \$16,000 was raised in this year's change wars and of that \$11,000 will go directly back to buildings with the remainder going to fund REACH grants which are currently being awarded. Ms. Burchell estimated 450/500 people attended the Backyard BBQ. She thanked everyone who took part for their help. She went on to announce the September employees of the month who are Grace Bauers, Para-educator and Kids Klub Coordinator at McDonald Elementary and Traci Foster Family Consumer Science teacher and Internship Coordinator at the High School.

### **7.3. Superintendent's Report**

Dr. Todd Rhodes reported that the newly formed NDE Commissioner's Superintendent Advisory Council met in North Platte on September 18<sup>th</sup>. The group is comprised of 32 superintendents and ESU administrators from across Nebraska. The inaugural meeting was also attended by Nebraska Department of Education Commissioner Dr. Brain Maher and some of his staff. The group discussed a number of things including expectations for the group, assessment and accountability, budget, the new computer science graduation requirements as well as the teacher shortage and certification process. The Council will meet again on November 13<sup>th</sup> in Omaha. Dr. Rhodes also reported that he and Stuart Simpson attended, via ZOOM, the recent Greater Nebraska Schools Association meeting. Much of the conversation in that meeting was about potential upcoming legislation. Dr. Rhodes also reported that he has begun meeting with building principals to discuss 1<sup>st</sup> Quarter accountability reports within the principal standards framework.

### **7.4. Board Comments**

Jo Ann Lundgreen commented that she appreciated that all high school teachers and coaches were available and welcoming for the recent parent teacher conference. Mrs. Lundgreen also visited Madison's renovated art room and learned about class organization and additional teacher support. She also learned about the five period day and the issues that the new scheduling has solved. Madison has also eliminated the team concept which allows more schedule flexibility and teacher communication. Mrs. Lundgreen traveled to Kearney with the High School Band and due to mechanical difficulties with the regular coach bus, she rode on a yellow bus. She appreciates the comfort level our students receive on the regular coach busses. She had the opportunity to visit with the bus driver who commented that he appreciates the addition of a paraprofessional to the bus route between Madison and Adams. Mrs. Lundgreen attended the backyard BBQ and thinks it is a great community event. She was able to see the new Memorial Field score board in action and she enjoyed that when a student's picture was on the screen they referenced which elementary school the student had attended. She enjoyed watching the students using various equipment to get content for the score board. Mrs. Lundgreen attended the homecoming parade and pep rally and commented on a great turnout. She was especially excited to see the 8<sup>th</sup> Grade band participate in the parade. Mrs. Lundgreen also attended a volleyball game. She commented that a local Facebook group was helping to find donations of household items for our international teachers. The international teachers were also mentioned favorably in her Kiwanis group and she loves the support the international teachers are receiving in the community and feels it is an example of the North Platte Canteen Spirit.

Skip Altig visited Cody elementary and enjoyed being able to view the growth of student writing through postings outside each grade. He also commented on the materials included in the curriculum introducing students to different cultures. Mr. Altig remarked that even though Cody is the oldest building in the District it is clean and well maintained. He also appreciated that the new Memorial Field scoreboard displays player's pictures and what elementary school they attended. He has heard positive community comments on the use of the scoreboard to showcase student athletes.

Emily Garrick thanked Board Clerk Sheila Furley for addressing her concerns regarding details in the minutes for the Board of Education. She feels the additional details support transparency with the community and with historical documentation to support decisions made.

Matthew Pederson reported on being a judge for the Madison homecoming wall decorating contest. He praised student's creativity in the uniqueness of each wall display. Mr. Pederson also attended the homecoming parade and was impressed with how many elementary students attended and noted the large number of Jefferson students in attendance.

Angela Blaesi noted that October is National Principal Appreciate Month and she commented that she appreciates our NPPSD principals. She recently attended the NCSA Labor Relations conference and appreciated the opportunity to talk to other district's board members and staff on various topics including board/superintendent relations and shared commitments. She feels our Board and administration work towards transparency, community and teacher involvement. She also "chain ganged" at a freshman football game and reported the students were very polite and that she loves the opportunity to participate in student activities.

## **7.5. Committee Reports**

### 7.5.1. October 3, 2023, meeting of the Personnel, American Civic, Curriculum, Student Services and Communication subcommittee

Jo Ann Lundgreen reported on items discussed at this meeting including Paraprofessional to Teacher Program, Curriculum & Instruction, Local summative assessment system, Superintendent Evaluation, Option Enrollment resolution, policies 5001-5028, Policy 2002, Policy #4062 and the possibility of subcommittees as a whole.

### 7.5.2. October 5, 2023, meeting of the Finance, Facilities, Operations and Legislation subcommittee

Matthew Pederson reported on items discussed at this meeting including a tour of the high school, ESSERS, Eisenhower HVAC, utilities expenses, property tax request, 2023-2024 Budget, 2024-2025 Budget and Policy #2002.

## **8. Consent Agenda**

- 8.1. Approve the minutes of the September 11, 2023, regular meeting of the Board of Education
- 8.2. Approve the minutes of the September 11, 2023, American Civics Hearing
- 8.3. Approve the minutes of the September 21, 2023, Set Final Tax Request Hearing
- 8.4. Approve the minutes of the October 3, 2023, meeting of the Personnel, American Civic, Curriculum Student Services and Communication subcommittee of the Board of Education
- 8.5. Approve the minutes of the October 5, 2023, meeting of the Finance, Facilities, Operations and Legislation subcommittee of the Board of Education
- 8.6. Approval of Financial Claims and Reports

Motion by Matthew Pederson second by Skip Altig to approve the consent agenda as presented  
Yeas: Jo Ann Lundgreen, Skip Altig, Cindy O'Connor, Emily Garrick, Matthew Pederson and Angela Blaesi

## **9. Reports and Discussion Items**

### 9.1. Curriculum and Instruction Presentation

Directors of Curriculum Vikki Carlson and Lyndsey Douglas outlined the professional development schedule throughout the year including Get Your Teach On and the Mentor Program.

They also reviewed the Professional Development Handbook which is available to staff and includes live links to additional materials.

Skip Altig noted that he appreciates what the Teaching and Learning Department do and after speaking with staff is in support of the Get Your Teach On (GYTO) professional development. He commented that we need to invest in the effectiveness of our teachers and principals.

Emily Garrick asked for clarification on the costs associated with professional development. Vicki Carlson talked about the adoption of high quality learning materials which often have professional development included in the purchasing price quote. Lyndsey Douglas commented that after COVID they really wanted staff to reconnect with their why and purpose for teaching. Having teachers travel to conferences individually or in small groups can get expensive and they wanted all staff to have an opportunity for the professional development in person and to reconnect after COVID. It was also felt that GYTO is applicable to all grade levels and is imbedded into the professional development for the year keeping staff invigorated. For this second year of GYTO staff requested more pinpointed sessions. Prompted by a question from Cindy O'Conner it was noted that GYTO is based out of Atlanta, GA.

Emily Garrick asked how many years the District is contractually obligated to GYTO. Stuart Simpson reported that the only current GYTO contract is for this school year. Mrs. Garrick also asked about the cost of GYTO and Mr. Simpson reported that for year one, last year, the cost was \$150,000 and this year's cost is \$411,000.

Jo Ann Lundgreen noted that staff have told her how much they appreciate the District's professional development. She thinks it is great to have the originators of GYTO come and teach our staff and appreciates that the training is during regular working hours and feels it is worth what the District is spending.

Anglea Blaesi doesn't disagree with the comments but feels it would have been nice if other board members had also attended the recent conference she went to so they could talk with each other about the experience so she understands how having all our people in one place is nice.

#### 9.2. Monthly Financial & Budget Report

Executive Director Stuart Simpson presented the monthly financial and budget report including information on pending grants and cash flow. He noted he has added a "statement of net assets" as part of his monthly financial report.

#### 9.3. Legislative Update

Skip Altig reported that the Legislature won't meet until November. He went on to say there will likely be clean up to some bills passed last year that may require NPPSD to make additional policy changes. Dr. Rhodes reported that the District is watching the budget at the federal level as well for potential grant cuts.

#### 9.4. Discussion on Board of Education Committee as a Whole

Dr. Rhodes reported that it was discussed at both subcommittees, and with the executive council, about the potential of meeting as a committee of the whole rather than the current two

subcommittee structure. Dr. Rhodes attached documentation from NASB regarding committees of the whole and resources and policies outlining the process.

Jo Ann Lundgreen, who introduced this idea at subcommittee, thinks that it would improve Board transparency and that there would more opportunity for questions. She noted that several Nebraska and other states' school districts are using this format. She feels it will help administration and presenters be streamlined into one meeting rather than two. She also feels that all the Board, with their various expertise, would get all the information at the same time for questions and comments allowing time for consideration before the regular Board meeting. She commented that the Committee as a Whole would not take action on any item and there would be no public comment. She also suggested revisiting the concept in a year for review.

Matthew Pederson commented that he thought it was a good idea and that being on the Finance Subcommittee has expanded his experience and he thinks with the current structure Board members may miss out on some of that type of experience. He feels that so much goes on during the year Board members can miss out on items on the other subcommittee and this would facilitate discussion of the whole group. He also suggested that a time limit and perhaps a scheduled time for each topic discussed be considered. He also felt the Board will have to be flexible in choosing the timing of the meeting.

Skip Altig agreed with the benefits mentioned by Jo Ann Lundgreen and Matthew Pederson and is in favor. He and Jo Ann Lundgreen both noted that a policy change will need to be made if it is decided to move forward with this concept.

Emily Garrick agreed that overall this is a good idea and facilitates the Board all being on the same page and having a voice on the same topics. However, she feels the effectiveness depends on the implementation and timing of the meeting. She suggested having the meeting live streamed for patron access.

Dr. Rhodes will begin proposed revisions to subcommittee policy #2002a and bring it back to the Board for potential adoption.

## **10. Public Comment**

There was no public comment.

## **11. Action Items**

### **11.1. Request approval of payment to RA Productions**

The District, via the Booster Club, has contracted RA Productions for sound equipment for homecoming events. Because she is a member of the Board, Mrs. Emily Garrick has filed a conflict of interest form (NADC Form C-2A) per Board Policy #2005 and will not participate in the discussion or consideration of this agenda item and will recuse herself from voting. Angela Blaesl asked for clarification that this is paid out of the Booster Club activity fund not the general fund.

Motion by Matthew Pederson second by Jo Ann Lundgreen to approve the payment to RA Productions

Yeas: Skip Alig, Cindy O'Connor, Matthew Pederson, Angela Blaesi and Jo Ann Lundgreen  
Recused: Emily Garrick

### **11.2. Request Approval of Safety Plans**

Rule 10 requires that each school system has a safety and security plan for the schools in the system. The plan addresses the safety and security of students, staff, and visitors. The plan is approved by the local governing body. Stuart Simpson reported that Officer Johnson works with each building principal to develop individualized safety plans. The plans are available for Board members to review at their request.

Motion by Skip Altig second by Matthew Pederson to approve the safety plans

Yeas: Cindy O'Connor, Emily Garrick, Matthew Pederson, Angela Blaesi, Jo Ann Lundgreen and Skip Altig.

### **11.3. Request approval of the HVAC Bids for Eisenhower Elementary**

North Platte Public Schools took bids to replace (6) HVAC units in Eisenhower Elementary. The project will be funded by ESSERS III. Eisenhower is the last building to upgrade. The recommended bid for approval from Trane is \$180,520 which excludes the replacement of the gym unit. Mr. Simpson reported that the unit for the gym has been evaluated and is still working very well so does not need replaced. Mr. Simpson also spoke to the savings from not replacing that unit helping with the cost of the window, lighting and ceiling replacements. Two bids were received after a 3-4 week bidding process. The goal is to have the supplies needed for this upgrade here and available in May to begin the process as soon as students are dismissed for the summer.

Motion by Matthew Pederson second by Skip Altig to approve the bid from Trane excluding the alternate option

Yeas: Emily Garrick, Matthew Pederson, Angela Blaesi, Jo Ann Lundgreen, Skip Altig and Cindy O'Connor.

### **11.4. Request approval of revisions to Policy #2002 Organization of the Board, Board Officers and Check Signing.**

Dr. Rhodes noted that revisions to policy #2002 have been being discussed at various meetings since last May. The proposed changes include adding a discussion section after nominations have been made for each office and to reduce the number of repeat votes in case of a tie to five rather than the current ten. The policy retains the coin flip as the final tie breaker if needed.

Motion by Matthew Pederson second by Emily Garrick to approve the revisions to policy #2002 as presented

Yeas: Matthew Pederson, Angela Blaesi, Jo Ann Lundgreen, Skip Altig, Cindy O'Connor and Emily Garrick

### **11.5. Request approval of revisions to Policy #5003 Admission of Part-Time Students. Dr. Rhodes**

The Curriculum/Personnel committee reviewed policies 5001-5028 and made minor wording changes. However, there is a larger change needed to Policy#5003 due to new requirements of LB705. This legislative bill removed any limitations that individual school districts can place on classes to be taken by part time students. Also included in the new bill is that to be eligible to participate in NSAA activities a student now only needs to take 5 credits in a public school rather

than previously required 10 credits. The student must also take 10 outside credits for a total of 20 to be NSAA eligible.

Motion by Matthew Pederson second by Jo Ann Lundgreen to approve the revisions to Policy #5003 as presented

Yeas: Angela Blaesi, Jo Ann Lundgreen, Skip Alig, Cindy O'Connor, Emily Garrick and Matthew Pederson.

**11.6. Consider approval of a resolution on school district standards for acceptance or rejection of option enrollment applications for the 2023-2024 and 2024-2025 school years.**

LB 705 also made several changes to the option enrollment statutes. To the extent that LB 705 required policy changes, those changes are reflected in updated Policy #5004. The most substantive change is that schools must annually establish, publish, and report the capacity for each school building under the district's control according to the procedures, criteria, and deadlines established by the Nebraska Department of Education. This resolution will be updated with current student numbers and be made each year per the requirements of LB 705. Jo Ann Lundgreen asked about moving of NPPSD students between schools in the District called request to attend (RTA). Dr. Rhodes commented that with the increase in elementary enrollment students and the goal of neighborhood schools RTA's will be considered under special circumstances only. However, RTA's are not a part of this resolution or statute requirement.

Matthew Pederson read the following resolution:

**RESOLUTION ON SCHOOL DISTRICT STANDARDS FOR ACCEPTANCE OR REJECTION OF OPTION ENROLLMENT APPLICATIONS**

WHEREAS, North Platte Public Schools is committed to providing an education of high quality to its students in an economically efficient manner; and

WHEREAS, the school district's faculty, facilities, and equipment can serve only a limited number of students effectively; and

WHEREAS, the North Platte Board of Education, in consultation with the administration, has reviewed the school district's faculty, facilities, equipment, interdisciplinary efforts and interrelationships of grades, subjects, and faculty; and has determined the maximum number of students it can serve effectively at any given grade level and in total;

NOW, THEREFORE BE IT RESOLVED that the board adopts the following standards for acceptance or rejection of option enrollment applications:

Special Education Capacity. Capacity for special education services will be determined on a case-by-case basis. If an application for option enrollment received by the school district indicates that the student has an individualized education program under the federal Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq., or has been diagnosed with a disability as defined in section 79-1118.01, the application will be evaluated by the director of special education services or the director's designee who must determine if the school district and the appropriate class, grade level, or school building has the capacity to provide the applicant the

appropriate services and accommodations. The Federal Educational Rights and Privacy Rights Act (FERPA) (20 U.S.C. § 1232g) permits the release of education records when a student seeks or intends to enroll in a different school district.

**Numeric Capacity.** For the 2023-2024 and 2024-2025 school years, the capacity in the following grade levels, programs, classes, and/or school buildings is as follows:

- All North Platte Public Elementary Schools (grades K-2): 20 students per regular education classroom section.
- All North Platte Public Elementary Schools (grades 3-5): 22 students per regular education classroom section.
- Madison Middle, Adams Middle and High Schools (grades 6-12): 325 students per grade level.
- North Platte Elementary English Learner (EL) programs: 10 students per EL classroom section.
- Madison Middle, Adams Middle and High School English Learner (EL) programs: 15 students per EL classroom section.
- North Platte Elementary Behavior program: 5 students
- North Platte High School Alternative Education program: 10 students per program.

**Programmatic Capacity.** The board declares the following grade levels, programs, classes, and school buildings to be at capacity such that no option applications into any of the following will be accepted:

- All district wide English Learner (EL) programs are closed.
- Cody Elementary School grades K, 1st, 2nd & 3rd are closed.
- Eisenhower Elementary School 2nd grade is closed.
- Jefferson Elementary School grades K, 1st, 2nd, & 3rd are closed.
- Lake Maloney Elementary School grades K & 5th are closed.
- Lincoln Elementary School grades K, 1st, 2nd, & 3rd are closed.
- McDonald Elementary School grades K, 1st, 2nd, & 3rd are closed.
- Washington Elementary School grades K, 1st, 2nd, & 3rd are closed.
- The North Platte Elementary Behavior program is closed.
- The North Platte High School Alternative Education program is closed.

**Other Standards.** The school district shall not accept an option student when acceptance of the student:

- (a) Would increase the operating costs of the school district, such as by requiring the hiring of new staff or contracting with outside entities to provide services to the student;
- (b) Would require the procurement of new equipment, technology, or furnishings;
- (c) Would cause or require the rearrangement of caseloads for staff and contracted professionals;
- (d) Is reasonably deemed by appropriate school staff to pose a potential risk to the health or safety of students or staff;
- (e) May pose a risk of adversely affecting the quality of educational services being provided to resident students, as determined by appropriate school staff.



Bond Fund: \$ -  
Special Building Fund: \$ 757,576.00  
Qualified Capital Purpose  
Undertaking Fund: \$ 1,019,680.00

2. The total assessed value of property differs from last year's total assessed value by 10.03 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.988938 per \$100 of assessed value.
4. North Platte Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.055499 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of North Platte Public Schools will increase (or decrease) last year's budget by 17.12 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by Skip Altig, seconded by Jo Ann Lundgreen to adopt Resolution # 10-09-2023.

Voting yes were:

Skip Altig  
Cindy O'Connor  
Matthew Pederson  
Angela Blaes  
Jo Ann Lundgreen

Voting no were:

Emily Garrick

**12. Future Board Calendar**

Future Board development opportunities were listed.

**13. Adjournment**

Motion by Matthew Pederson second by Skip Altig to adjourn this regular meeting of the Board of Education at 7:33 p.m.

Yeas: Cindy O'Connor, Emily Garrick, Matthew Pederson, Angela Blaes, Jo Ann Lundgreen and Skip Altig

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President, Angela Blaes

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Secretary, Jo Ann Lundgreen

Draft

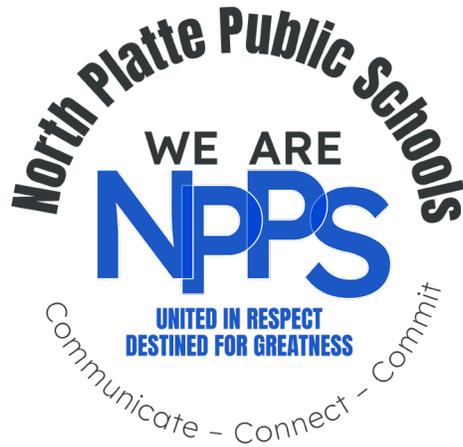
**Board of Education Personnel, American Civic, Curriculum Student Services  
and Communication Subcommittee –11/7/2023 Summary**

<b>Topic</b>	<b>Summary/Discussion</b>
Present	Meeting began at 8:00 a.m. present were Jo Ann Lundgreen, Emily Garrick, Stuart Simpson and Dr. Todd Rhodes.
Purpose & Direction	The purpose of the North Platte Public School District (NPPSD) is to prepare ALL students to be productive, responsible citizens in a safe, caring, supportive learning environment. Our direction is to prepare every student for success through high-quality educational programs delivered by highly effective educators who use innovative, researched-based strategies in a safe, supportive environment in collaboration with family, businesses, and community members.
Staffing Update	Dr. Rhodes reported on various job fairs that Kevin Mills, Director of Human Resources, is attending. He also reported on the process and participants participating in the Chadron State College paraprofessional to teacher program. He commented on potential student teachers and a possible hard to fill teacher hire for next year.
2024-2025 Negotiations	Mr. Simpson reported that Administration and the NPEA negotiating committee have begun meeting. They must meet four times, as well as settle on details, in the negotiated agreement for 2024-2025 by February 9, 2024. Mr. Simpson was happy to report that the EHA insurance expense for the District will only increase by 1.99% for the 2024-2025 school year. He reported that the activities schedule and pay for non-teaching coaches is being reviewed.
Region V	Dr. Rhodes reported on a recent Region V meeting he attended. The meeting was a round table discussion including two state senators. Upcoming legislative issues were among topics discussed.
Policies 5030-5067	These policies were reviewed with only minor changes on most. The exceptions are policies #5061 Identification of the Gifted, #5064 Title 1 Supplement not Supplant and #5066 Early Graduation where more significant changes are suggested. These suggested changes will be brought forward for approval at the next regular meeting of the Board of Education. It is also being suggested that policy #5063 Audio & Video Recording be moved to the student section of the policies and renumbered #3059 which will also be considered at the next Board meeting.
Policy 2002A	It is currently being considered to combine the two Board of Education subcommittees into a single committee as a whole. This suggested update to this policy will be brought forward as a discussion item at the November 12, 2023, regular meeting of the Board.
Option Enrollment	A summary of this month's option enrollment request was given by Dr. Rhodes.
Resignations	Current resignation letters were available for Board member review.
Adjourned	This meeting adjourned at 9:03 a.m.

**Finance/Communication Subcommittee Meeting**  
*11/8/2023 Summary*

Topic	Summary/Discussion
Present	Stuart Simpson, Skip Altig, Todd Rhodes, Matt Pederson, Cindy O'Connor, Tami Eshleman  Meeting Began at 7:27 a.m.
NPPSD Purpose & Direction	The purpose of the North Platte Public School District (NPPSD) is to prepare ALL students to be productive, responsible citizens in a safe, caring, supportive learning environment. Our direction is to prepare every student for success through high-quality educational programs delivered by highly effective educators who use innovative, researched-based strategies in a safe, supportive environment in collaboration with family, businesses, and community members.
Tour Cody	Dr. Eshleman took the board on a tour of Cody.
Audit	Gary Hinrichs from Dana F. Cole called in and reviewed the audit for fiscal year 2022-2023.
Building Fund Priority	Reviewed the current projects; PAC lighting at the High School (we have the new lights in but we are waiting on the control cabinet) and new HVAC at Eisenhower. Future projects are updating the football field lights, ventilation for the welding shop at the High School & roofing repairs.
Cash Reserves	Mr. Simpson showed the historical numbers for the District's reserves. Districts can only maintain 25% in reserves.
2024-2025 Budget	Reviewed the preliminary enrollments as of October 1, 2023 and the calculations from the 2022-2023 AFR.
Negotiations Update	Mr. Simpson reported that Administration and the NPEA negotiating committee have begun meeting. They must meet four times, as well as settle on details, in the negotiated agreement for 2024-2025 by February 9, 2024. Mr. Simpson was happy to report that the EHA insurance expense for the District will only increase by 1.99% for the 2024-2025 school year. He reported that the activities schedule and pay for non-teaching coaches is being reviewed.
Resignation Letters	Current resignation letters were available for Board member review.
Meeting Adjourned	8:51 a.m.





# ***NORTH PLATTE PUBLIC SCHOOLS***

## **MONTHLY FINANCIAL REPORT**

For the Two Month Period Ending October 31, 2023

**[www.nppsd.org](http://www.nppsd.org)**

Current Budget Usage should be 16.7%

Manage finances in order to sustain educational programs while maintaining and improving safety, accessibility, usability and value of our school facilities within budget limitations.

**North Platte Public Schools**  
**Enrollment Comparison**  
**10/31/2023**



	<b>September</b>		<b>Percent</b>
	<b><u>Enrollment</u></b>	<b><u>10/31/23</u></b>	<b>Change</b>
KDG	274	274	0.0%
1	272	269	-1.1%
2	244	248	1.6%
3	247	248	0.4%
4	240	242	0.8%
5	260	260	0.0%
6	242	242	0.0%
7	268	269	0.4%
8	265	267	0.8%
9	309	306	-1.0%
10	291	290	-0.3%
11	293	292	-0.3%
12	296	291	-1.7%
<b>Total</b>	<b><u>3,501</u></b>	<b><u>3,498</u></b>	<b>-0.1%</b>

<b>GRD</b>					
NPHS	9-12	001	1,189	1,179	-0.8%
Adams	7-8	002	533	536	0.6%
Madison	6	004	242	242	0.0%
Cody	K-5	005	236	238	0.8%
Jefferson	K-5	006	274	275	0.4%
Lincoln	K-5	007	244	249	2.0%
Washington	K-5	009	210	211	0.5%
McDonald	K-5	010	239	239	0.0%
Eisenhower	K-5	011	215	212	-1.4%
Lake Maloney	K-5	016	119	117	-1.7%
<b>Total</b>			<b><u>3,501</u></b>	<b><u>3,498</u></b>	<b>-0.1%</b>

<b>Preschool</b>				
Buffalo		003	76	76
Jefferson		006	18	18
Washington		009	18	18
Osgood		012	21	21
			<b><u>133</u></b>	<b><u>133</u></b>

**North Platte Public Schools**  
**Enrollment Comparison**  
**10/31/2023**



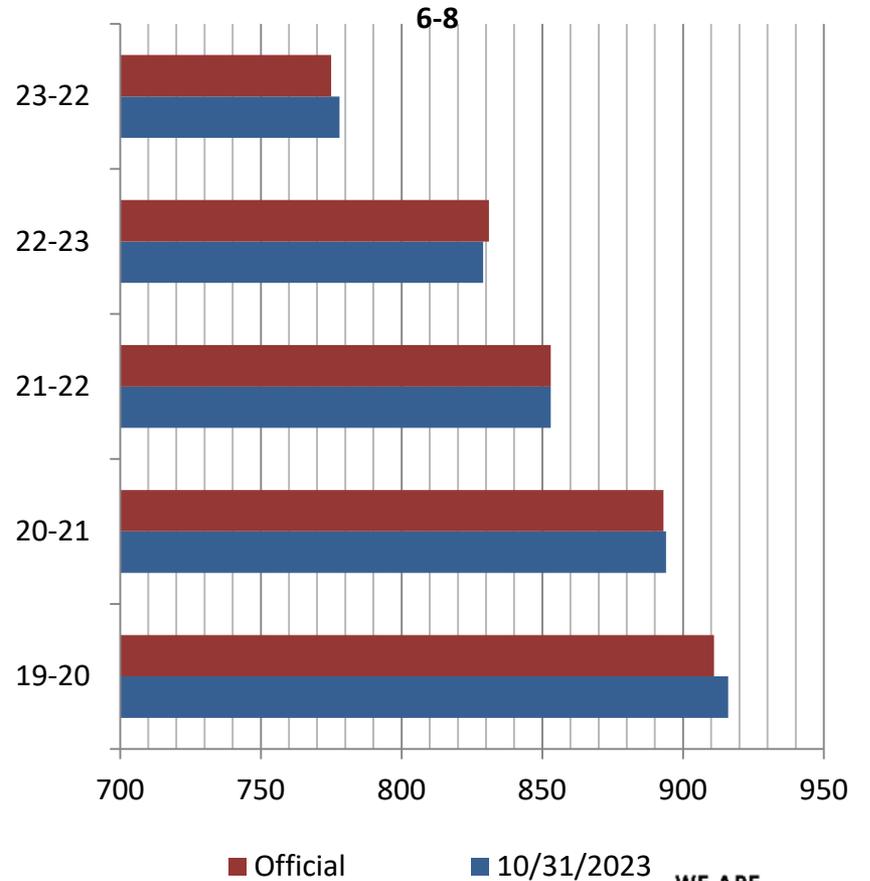
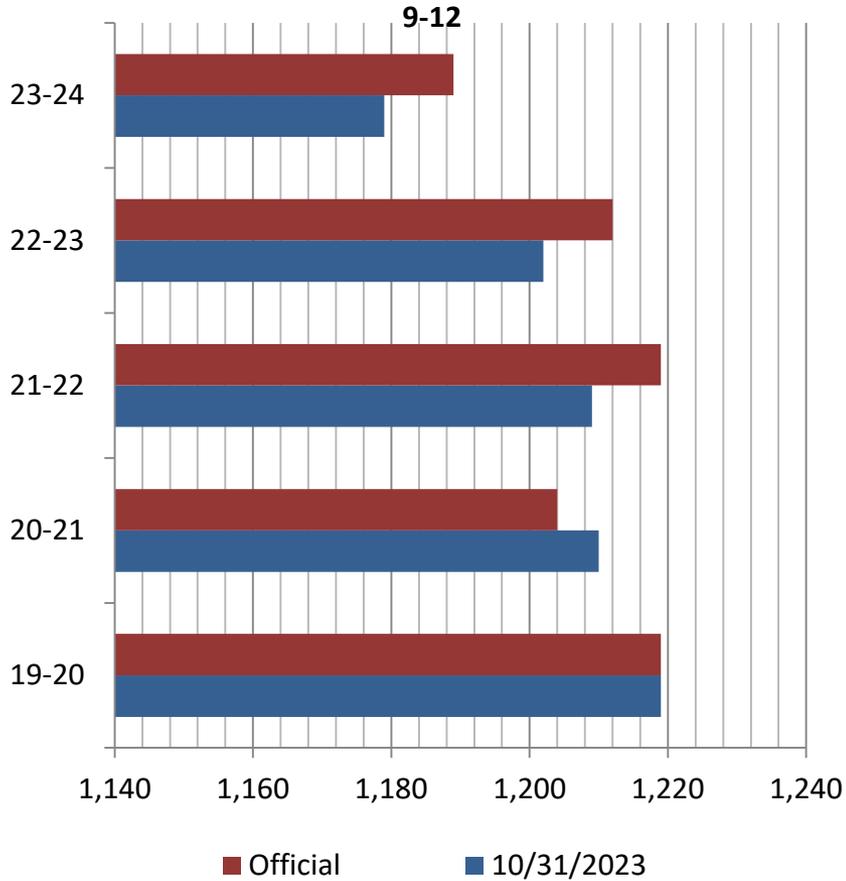
Five Year Enrollment Trend

	19-20	20-21	21-22	22-23	23-24
<b>Official</b>					
9-12	1,219	1,204	1,219	1,212	1,189
6-8	911	893	853	831	775
K-5	1,754	1,600	1,525	1,485	1,537
PK	131	135	144	143	133
<b>TOTAL</b>	<b>4015</b>	<b>3832</b>	<b>3741</b>	<b>3671</b>	<b>3634</b>
<b>10/31/2023</b>					
9-12	1,219	1,210	1,209	1,202	1,179
6-8	916	894	853	829	778
K-5	1,751	1,597	1,524	1,498	1,541
PK	131	135	144	143	133
<b>TOTAL</b>	<b>4017</b>	<b>3836</b>	<b>3730</b>	<b>3672</b>	<b>3631</b>
<b>Variance</b>					
9-12	0	6	(10)	(10)	(10)
6-8	5	1	0	(2)	3
K-5	(3)	(3)	(1)	13	4
PK		0	0	0	0
<b>TOTAL</b>	<b>2</b>	<b>4</b>	<b>(11)</b>	<b>1</b>	<b>(3)</b>

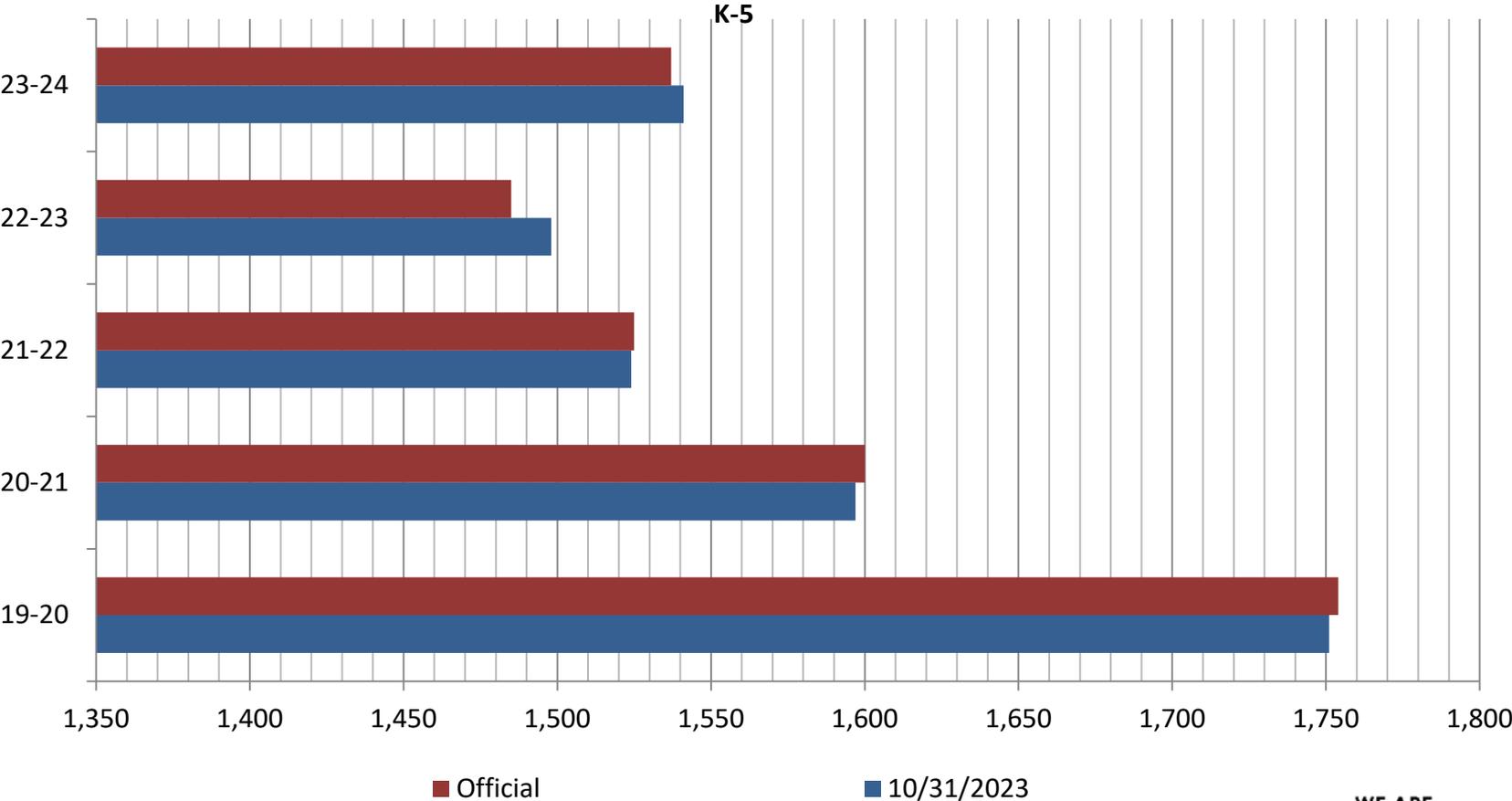
# North Platte Public Schools

## Enrollment

### For the Two Month Period Ending October 31



North Platte Public Schools  
Enrollment  
For the Two Month Period Ending October 31



North Platte Public Schools



STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL

For the Two Month Period Ending October 31, 2023

	<u>Budget</u> <u>(Original and Final)</u>	<u>Actual</u>	% of Budget <u>Spent</u>
General-Regular	39,457,166	6,876,521	17.43%
General-Grants			
ESSERS	874,231	220,406	25.21%
ESSA	1,254,889	168,209	13.40%
IDEA	1,149,744	206,128	17.93%
Grants	5,019,478	215,525	4.29%
Total Disbursements less Special Education	<b>47,755,508</b>	<b>7,686,789</b>	16.10%
General-Special Education	7,090,420	1,080,511	15.24%
<b>General Fund</b>	<b>\$ 54,845,928</b>	<b>\$ 8,767,300</b>	
Depreciation	4,435,782	80,751	1.82%
Employee Benefit	300,000	6,123	2.04%
Activities	2,000,000	303,416	15.17%
Lunch	3,048,000	46,525	1.53%
Bond	-	-	
Building	4,643,242	417,131	8.98%
QCPUF	1,005,794	24,423	2.43%
Cooperative Fund	100,000	6,513	6.51%
Total	<u><u>\$ 70,378,746</u></u>	<u><u>\$ 9,652,182</u></u>	13.71%

**North Platte Public Schools**  
Treasurers Report  
10/31/2023



**General Fund**

**Reserves-September 30, 2023** **1,033,317**

Deposits

Property Taxes	1,359,286		
State Aid	978,078		
Special Education	-		
Interest Income			
IDEA			
Other Income (Tuition, HHS Payments)	11,148		
Federal Grants	160,044		
Transfers/Liabilities	53,369		
Total Deposits		2,561,925	

Disbursements

Payroll	1,871,514		
Federal Taxes	589,559		
Nebraska Retirement	508,804		
Nebraska Taxes	100,217		
Payroll Deductions	19,599		
		3,089,693	

Bills	1,246,113		
Total Disbursement		4,335,806	

Net Change (1,773,881)

**Reserves-October 31, 2023** **(740,564)**

**Depreciation**

**Reserves-September 30, 2023** **2,610,073**

Deposits		9,260	
Disbursements		50,055	
Net Change			(40,795)

**Reserves-October 31, 2023** **2,569,278**

**Employee Benefit**

**Reserves-September 30, 2023** **138,213**

Deposits		-	
Disbursements		4,469	
Net Change			(4,469)

**Reserves-October 31, 2023** **133,744**

**North Platte Public Schools**  
Treasurers Report  
10/31/2023



**Activity Fund**

<b>Reserves-September 30, 2023</b>		<b>1,493,558</b>
Deposits	118,056	
Disbursements	144,930	
Net Change		(26,874)

<b>Reserves-October 31, 2023</b>		<b>1,466,684</b>
----------------------------------	--	------------------

**Cafeteria Fund**

<b>Reserves-September 30, 2023</b>		<b>1,049,185</b>
------------------------------------	--	------------------

Deposits		
Federal Funds	381,420	
Student Lunches	63,993	
Accrual of Meals	(58,451)	Accrual
State Reimbursements		
Other Income (Catering)	641	
Adjustments for prior months		
Total Deposits	387,603	
Disbursements		
Bills		
SODEXO		
Payroll	3,350	
Other Bills	10,504	
Total Disbursement	13,854	
Net Change		373,749

<b>Reserves-October 31, 2023</b>		<b>1,422,934</b>
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**Bond Fund**

<b>Reserves-September 30, 2023</b>		<b>28,008</b>
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Deposits		
Property Taxes		
Disbursements		
Net Change		0

<b>Reserves-October 31, 2023</b>		<b>28,008</b>
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North Platte Public Schools  
 Treasurers Report  
 10/31/2023



**Building Fund**

<b>Reserves-September 30, 2023</b>		<b>296,641</b>
Deposits	-	
Property Taxes	33,957	
Disbursements	254,433	
Net Change		(220,476)
<b>Reserves-October 31, 2023</b>		<b>76,165</b>

**QCPUF**

<b>Reserves-September 30, 2023</b>		<b>1,003,217</b>
Deposits		
Property Taxes	43,237	
Other Revenue		
Disbursements	5,880	
Net Change		37,357
<b>Reserves-October 31, 2023</b>		<b>1,040,574</b>

**Cooperative Fund**

<b>Reserves-September 30, 2023</b>		<b>12,717</b>
Deposits	2,369	
Disbursements	3,904	
Net Change		(1,535)
<b>Reserves-October 31, 2023</b>		<b>11,182</b>

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF NET ASSETS-CASH BASIS**  
**ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**



**BALANCE SHEET**

**October 31, 2023**

	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Nutrition</u>	<u>Bond</u>	<u>Building</u>	<u>QCPUF</u>	<u>Cooperative</u>
<b>ASSETS</b>								
Cash	\$ (191,887)	\$ 2,534,086	\$ 135,260	\$ 1,349,951	\$ 28,008	\$ 76,165	\$ 1,059,117	\$ 11,182
Investments								
Cash with Fiscal Agent	(31)				-			
Accounts Receivables	10,000	-		125,916				
Due From	39,399							
Prepaid Insurance								
Amount Provided for Bonds								
<b>Total Assets</b>	<b>\$ (142,519)</b>	<b>\$ 2,534,086</b>	<b>\$ 135,260</b>	<b>\$ 1,475,867</b>	<b>\$ 28,008</b>	<b>\$ 76,165</b>	<b>\$ 1,059,117</b>	<b>\$ 11,182</b>
<b>LIABILITIES</b>								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	598,045							
Due To	-	(35,192)	1,516	52,933			18,543	-
Bonds Payable		-	-				-	
<b>Total Liabilities</b>	<b>\$ 598,045</b>	<b>\$ (35,192)</b>	<b>\$ 1,516</b>	<b>\$ 52,933</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,543</b>	<b>\$ -</b>
<b>Total Assets less Liabilities</b>	<b>\$ (740,564)</b>	<b>\$ 2,569,278</b>	<b>\$ 133,744</b>	<b>\$ 1,422,934</b>	<b>\$ 28,008</b>	<b>\$ 76,165</b>	<b>\$ 1,040,574</b>	<b>\$ 11,182</b>
<b>NET ASSETS (RESERVES)</b>								
Reserved for:								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 28,008	\$ -	\$ -	\$ -
Unreserved for:								
General	(740,564)	-	-	-	-	-	-	11,182
Special Revenue Funds	-	2,569,278	133,744	1,422,934	-	-	1,040,574	-
Capital Projects Fund	-	-	-	-	-	76,165	-	-
<b>Total Net Assets (Reserves)</b>	<b>\$ (740,564)</b>	<b>\$ 2,569,278</b>	<b>\$ 133,744</b>	<b>\$ 1,422,934</b>	<b>\$ 28,008</b>	<b>\$ 76,165</b>	<b>\$ 1,040,574</b>	<b>\$ 11,182</b>

**NORTH PLATTE PUBLIC SCHOOLS**

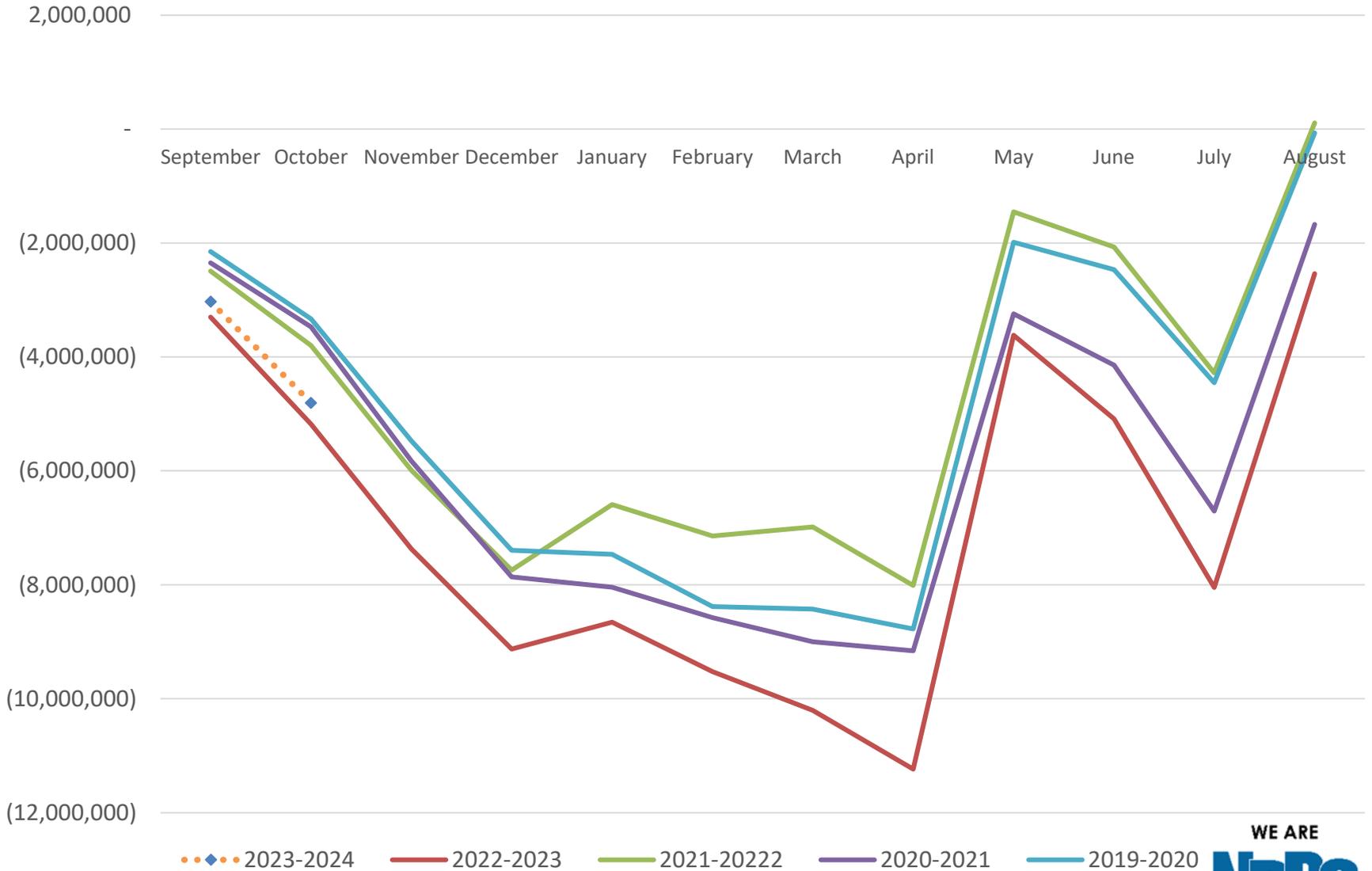
**STATEMENT OF NET ASSETS-CASH BASIS**  
**ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**



**October 31, 2023**

<b>Asset Allocation</b>	<b><u>11/1/2019</u></b>	<b><u>10/31/2020</u></b>	<b><u>10/31/2021</u></b>	<b><u>10/31/2022</u></b>	<b><u>10/31/2023</u></b>
General	4,936,972	4,727,681	2,726,234	1,451,414	(740,564)
Depreciation	2,720,321	2,782,161	3,010,568	3,309,581	2,569,278
Employee Benefit	24,435	110,871	131,570	135,428	133,744
Activity	1,469,643	1,478,469	1,614,018	1,684,211	1,466,684
Nutrition	42,939	220,158	516,950	786,066	1,422,934
Bond	2,478,927	1,486,326	408,014	146,755	28,008
Building	(292,370)	(147,329)	171,385	(375,777)	76,165
QCPUF	608,928	747,511	933,617	1,031,030	1,040,574
Cooperative	19,394	(214)	11,153	(3,334)	11,182
<b>TOTAL</b>	<b>\$ 12,009,189</b>	<b>\$ 11,405,634</b>	<b>\$ 9,523,509</b>	<b>\$ 8,165,374</b>	<b>\$ 6,008,005</b>
<b>General Fund Expenditures</b>					
Payroll	\$ 3,136,656	\$ 2,882,364	\$ 2,905,824	\$ 3,128,088	\$ 3,089,693
Bills	633,655	998,480	798,724	640,444	1,246,113
<b>TOTAL</b>	<b>\$ 3,770,311</b>	<b>\$ 3,880,844</b>	<b>\$ 3,704,548</b>	<b>\$ 3,768,532</b>	<b>\$ 4,335,806</b>

# Monthly Cash Flow



**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES**



**For the Two Month Period Ending October 31, 2023**

FUNDS	Fund Balances (deficits) at Beginning of Year	Receipts	2023-2024 BUDGET	Disbursements	Excess (deficiency) of receipts over (under) Disbursements	Fund Balances (deficits) at End of Year	Fund Balance Composite			
							School District Treasurer's Cash/Investments (overdrawn)	Due to/ Due From	Receivables and Liabilities	
GENERAL										
Education	\$ 4,064,812	\$ 3,578,659	\$ 43,477,828	\$ 6,876,521			\$ (191,887)	\$ 39,399	\$ (588,076)	
Special Education			\$ 7,090,420	1,080,511						
Grants		383,265	\$ 4,277,680	810,268						
Total	\$ 4,064,812	\$ 3,961,924	\$ 54,845,928	\$ 8,767,300	(4,805,376)	\$ (740,564)	\$ (191,887)	\$ 39,399	\$ (588,076)	
DEPRECIATION	\$ 2,584,409	\$ 65,620	\$ 4,435,782	\$ 80,751	(15,131)	\$ 2,569,278	\$ 2,534,086	\$ 35,192	\$ -	
EMPLOYEE BENEFIT	\$ 139,867	\$ -	\$ 300,000	\$ 6,123	(6,123)	\$ 133,744	\$ 135,260	\$ (1,516)	\$ -	
Combined Total	\$ 6,789,088	\$ 4,027,544	\$ 59,581,710	\$ 8,854,174	(4,826,630)	\$ 1,962,458	\$ 2,477,459	\$ 73,075	\$ (588,076)	
FIDUCIARY										
Student Activity	\$ 1,521,021	\$ 249,079	\$ 2,000,000	\$ 303,416	(54,337)	\$ 1,466,684	\$ 1,468,753	\$ (1,599)	\$ (470)	
SCHOOL NUTRITION										
School Year	\$ 1,081,287	\$ 388,172	\$ 3,048,000	\$ 46,525	341,647	\$ 1,422,934	\$ 1,349,951	\$ (52,933)	\$ 125,916	
Vending Machine	-	-	-	-	0	-	-	-	-	
Total	\$ 1,081,287	\$ 388,172	\$ 3,048,000	\$ 46,525	341,647	\$ 1,422,934	\$ 1,349,951	\$ (52,933)	\$ 125,916	
BOND INTEREST AND RETIREMENT	\$ 28,008	\$ -	\$ -	\$ -	0	\$ 28,008	\$ 28,008	\$ -	\$ -	
SPECIAL BUILDING	\$ 459,339	\$ 33,957	\$ 4,643,242	\$ 417,131	(383,174)	\$ 76,165	\$ 76,165	\$ -	\$ -	
QUALIFIED CAPITAL PURPOSE UNDERTAKING	\$ 1,021,760	\$ 43,237	\$ 1,005,794	\$ 24,423	18,814	\$ 1,040,574	\$ 1,059,117	\$ (18,543)	\$ -	
COOPERATIVE	\$ 12,957	\$ 4,738	\$ 100,000	\$ 6,513	(1,775)	\$ 11,182	\$ 11,182	\$ -	\$ -	
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 10,913,460</b>	<b>\$ 4,746,727</b>	<b>\$ 70,378,746</b>	<b>\$ 9,652,182</b>	<b>\$ (4,905,455)</b>	<b>\$ 6,008,005</b>	<b>\$ 6,470,635</b>	<b>\$ -</b>	<b>\$ (462,630)</b>	

# North Platte Public Schools



## STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE

For the Two Month Period Ending October 31, 2023

	Adjusted Budget	Actual YTD	Available Balance	Percent
01 GENERAL FUND				
11 00 TAXES	\$31,423,050	\$1,334,351	(30,088,699)	4.2%
15 00 INVESTMENT INCOME	1,000	0	(1,000)	0.0%
19 00 PRIVATE GRANTS	125,000	26,070	(98,930)	20.9%
21 00 COUNTY FINES/LICENSES	300,000	24,936	(275,064)	8.3%
31 00 STATE RECEIPTS	13,936,021	1,956,156	(11,979,865)	14.0%
34 00 CATEGORICAL/PRIVATE GRANTS	550,000	0	(550,000)	0.0%
35 00 STATE CATEGORICAL PROGRAMS	385,000	0	(385,000)	0.0%
38 00 IN-LIEU OF SCHOOL LAND	0	0	0	
39 00 OTHER STATE RECEIPTS	0	0	0	#DIV/0!
40 00 UNOBLIGATED GRANT FUNDS	4,196,892	0	(4,196,892)	0.0%
41 00 UNIVERSAL SERVICE FUND	0	44,284	44,284	
44 00 IDEA	0	0	0	#DIV/0!
45 00 FEDERAL PROGRAMS	2,561,063	398,782	(2,162,281)	15.6%
47 00 CARL PERKINS	0	31,734	31,734	
49 00 FEDERAL SERVICES	874,231	145,070	(729,161)	16.6%
56 00 MISC REVENUE	5,000	541	(4,459)	10.8%
69 00	0	0	0	
81 TOTAL REVENUES	\$54,357,257	\$3,961,924	(50,395,333)	7.3%
91 EXPENDITURES				
11 00 REGULAR INSTRUCTION	\$ 21,719,999	\$ 3,886,741	17,833,258	17.9%
12 00 SPECIAL EDUCATION	5,544,648	873,117	4,671,531	15.7%
13 00 SUMMER SCHOOL	73,516	-	73,516	0.0%
21 00 PUPIL SUPPORT	2,539,978	481,675	2,058,303	19.0%
22 00 STAFF SUPPORT	2,703,769	395,426	2,308,343	14.6%
23 00 GENERAL ADMINISTRATION	1,211,810	160,703	1,051,107	13.3%
24 00 SCHOOL ADMINISTRATION	3,133,383	567,725	2,565,658	18.1%
25 00 BUSINESS SUPPORT	2,804,240	526,100	2,278,140	18.8%
26 00 OPERATIONS/MAINTENANCE	5,648,598	953,061	4,695,537	16.9%
27 00 TRANSPORTATION	725,565	56,850	668,715	7.8%
33 00 COMMUNITY SERVICE	302,080	54,352	247,728	18.0%
34 00 CATEGORICAL/PRIVATE GRANTS	33,646	40,948	(7,302)	121.7%
35 00 STATE CATEGORICAL PROGRAMS	403,074	66,268	336,806	16.4%
40 00 UNOBLIGATED BUDGET	4,020,662	-	4,020,662	0.0%
62 00 ESSA-TITLE	1,091,707	152,383	939,324	14.0%
63 00 ESSA-TITLE II	163,182	15,827	147,355	9.7%
64 00 IDEA	1,149,744	206,128	943,616	17.9%
66 00 OTHER FEDERAL SERV-NON CATEGORICAL	-	-	0	#DIV/0!
67 00 CARL PERKINS FUNDS	63,624	2,309	61,315	3.6%
69 00 FEDERAL SERV-CATEGORICAL	1,372,703	326,405	1,046,298	23.8%
80 00 TRANSFERS	140,000	1,282	138,718	0.9%
91 EXPENDITURES	\$ 54,845,928	\$ 8,767,300	46,078,628	16.0%
Revenue over (under) Expenditures	(\$488,671)	(\$4,805,376)		

Activity and Depreciation

Account Year: 24

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>02</b>	<b>DEPRECIATION FUND</b>				
8001	HIGH SCHOOL	84,692.32	0.00	781.41	83,910.91
8002	ADAMS MIDDLE SCHOOL	96,900.02	0.00	11,609.73	85,290.29
8003	BUFFALO ELEMENTARY	8,125.43	0.00	0.00	8,125.43
8004	MADISON SCHOOL	176,023.78	0.00	7,879.95	168,143.83
8005	CODY ELEMENTARY	35,600.42	0.00	9,352.50	26,247.92
8006	JEFFERSON ELEMENTARY	-5,759.74	5,759.74	0.00	0.00
8007	LINCOLN ELEMENTARY	41,429.92	0.00	7,014.34	34,415.58
8009	WASHINGTON ELEMENTARY	39,906.00	0.00	1,231.82	38,674.18
8010	MCDONALD ELEMENTARY	40,908.21	0.00	0.00	40,908.21
8011	EISENHOWER ELEMENTARY	22,139.23	0.00	0.00	22,139.23
8012	OSGOOD/LAKE ELEMENTARY	12,209.15	0.00	0.00	12,209.15
8013	SPED	0.00	0.00	0.00	0.00
8015	STUDENT LEAD TECHNOLOGY	482,071.60	0.00	896.00	481,175.60
8026	NURSING SERVICES	4,217.77	0.00	0.00	4,217.77
8028	ELEMENTARY LIBRARIES	22,863.51	0.00	0.00	22,863.51
8040	ELEMENTARY MUSIC	9,581.15	0.00	0.00	9,581.15
8041	ELEMENTARY PE	23,074.20	0.00	0.00	23,074.20
8051	NEW SERIES TEXTBOOKS	202,696.80	0.00	0.00	202,696.80
8052	TECHNOLOGY OFFICE	453,121.37	0.00	0.00	453,121.37
8055	REPLACEMENT TEXTBOOKS	144,009.49	0.00	41,985.00	102,024.49
8110	NPHS LIBRARY	3,470.58	0.00	0.00	3,470.58
8111	NPHS BAND	-7,289.34	7,289.34	0.00	0.00
8230	MS BAND	7,500.00	0.00	0.00	7,500.00
8232	CENTRAL OFFICE	-27,853.37	0.00	0.00	-27,853.37
8233	CUSTODIAL/MAINTENANCE	29,110.53	33,743.46	0.00	62,853.99
8234	TEACHER COMPUTERS	-16,064.56	0.00	0.00	-16,064.56
8235	VEHICLE ACQUISITION	186,033.86	0.00	0.00	186,033.86
8240	TRACK	353,506.63	0.00	0.00	353,506.63
8241	TENNIS COURTS	222,532.00	0.00	0.00	222,532.00
8245	FOOTBALL FIELD	200,597.00	0.00	0.00	200,597.00
8250	ADAMS HVAC	-197,532.52	0.00	0.00	-197,532.52
8255	PLAYGROUNDS	-75,931.00	0.00	0.00	-75,931.00
8290	INTEREST	12,518.82	18,827.39	0.00	31,346.21
	<b>Total Funds:</b>	<b>\$2,584,409.26</b>	<b>\$65,619.93</b>	<b>\$80,750.75</b>	<b>\$2,569,278.44</b>
	<b>Grand Total for All Funds:</b>	<b>\$2,584,409.26</b>	<b>\$65,619.93</b>	<b>\$80,750.75</b>	<b>\$2,569,278.44</b>

**Activity and Depreciation**

Account Year: 24

Period Range: 00 - 02

		<b>Begin Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>End Balance</b>
<b>03</b>	<b>EMPLOYEE BENEFIT FUND</b>				
8600	NPPS BENEFITS	25,528.45	0.00	1,516.20	24,012.25
8610	EMPLOYEE BENEFITS-UNEMP COMP	2,975.81	0.00	4,607.14	-1,631.33
8620	SECTION 125	111,362.60	0.00	0.00	111,362.60
	<b>Total Funds:</b>	<b>\$139,866.86</b>	<b>\$0.00</b>	<b>\$6,123.34</b>	<b>\$133,743.52</b>
	<b>Grand Total for All Funds:</b>	<b>\$139,866.86</b>	<b>\$0.00</b>	<b>\$6,123.34</b>	<b>\$133,743.52</b>

Account Year: 24

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7001	FOOTBALL	0.00	19,099.00	8,427.17	10,671.83
7002	VOLLEYBALL	0.00	5,139.30	11,142.16	-6,002.86
7003	SOFTBALL	0.00	1,858.00	20,555.93	-18,697.93
7004	UNIFIED BOWLING	0.00	75.00	976.25	-901.25
7005	CROSS COUNTRY	0.00	945.00	5,701.20	-4,756.20
7006	TENNIS	0.00	925.00	2,404.56	-1,479.56
7007	GOLF	0.00	425.00	1,954.41	-1,529.41
7008	BASKETBALL	0.00	0.00	85.00	-85.00
7009	SOCCER	0.00	0.00	1,018.50	-1,018.50
7010	WRESTLING	0.00	0.00	1,218.49	-1,218.49
7011	SWIMMING	0.00	0.00	4,587.90	-4,587.90
7012	TRACK	0.00	0.00	0.00	0.00
7013	UNIFIED TRACK	0.00	0.00	0.00	0.00
7016	SPEECH	0.00	0.00	184.00	-184.00
7019	ACTIVITY TICKETS	798.18	5,943.50	24,949.85	-18,208.17
7020	ACTIVITY OFFICE	63.79	0.00	17,726.66	-17,662.87
7022	HIGH SCHOOL CONCESSIONS	-2,225.30	17,576.04	18,307.30	-2,956.56
7023	GNAC	568.25	0.00	0.00	568.25
7024	SUMMER WEIGHT PROGRAM	0.00	0.00	0.00	0.00
7030	ACTIVITY OFFICE FUNDRAISER	-15,025.62	402.49	7,340.15	-21,963.28
7031	FOOTBALL FUND RAISER	9,523.73	24,181.15	12,116.54	21,588.34
7032	VOLLEYBALL FUND RAISER	9,104.11	1,332.00	4,366.33	6,069.78
7033	WRESTLING FUND RAISER	5,819.88	25.00	0.00	5,844.88
7034	SOFTBALL FUND RAISER	5,503.96	6,551.97	2,692.80	9,363.13
7035	BOYS BBALL FUND RAISER	1,407.20	500.00	0.00	1,907.20
7036	GIRLS BBALL FUND RAISER	1,191.90	1,960.00	500.00	2,651.90
7037	SWIMMING FUND RAISER	1,818.26	0.00	0.00	1,818.26
7038	BOYS SOCCER FUND RAISER	3,874.74	0.00	0.00	3,874.74
7039	GIRLS SOCCER FUND RAISER	2,475.77	900.00	0.00	3,375.77
7040	BOYS TRACK FUND RAISER	1,880.44	0.00	0.00	1,880.44
7041	GIRLS TRACK FUND RAISER	1,937.41	0.00	0.00	1,937.41
7042	BOYS TENNIS FUND RAISER	2,119.44	1,252.00	86.34	3,285.10
7043	GIRLS TENNIS FUND RAISER	4,555.52	0.00	0.00	4,555.52
7044	BOYS GOLF FUND RAISER	383.67	0.00	0.00	383.67
7045	GIRLS GOLF FUND RAISER	728.97	655.00	1,082.86	301.11
7046	BIOLOGY FUND RAISER	1,474.19	0.00	0.00	1,474.19
7047	CREW FUND RAISER	194.38	0.00	0.00	194.38
7048	PROJECT SEARCH FUND RAISER	0.00	0.00	0.00	0.00
7049	TEAMMATES FUND RAISER	3,034.43	0.00	0.00	3,034.43
7050	UNIFIED BOWLING FUND RAISER	2,102.62	0.00	0.00	2,102.62
7051	POWER LIFTING FUND RAISER	1,050.50	0.00	0.00	1,050.50
7052	UNIFIED TRACK FUNDRAISER	810.67	500.00	0.00	1,310.67
7053	ESPORTS FUNDRAISER	854.11	0.00	0.00	854.11
7055	CC FUND RAISER	12,635.98	219.75	4,538.20	8,317.53
7056	SPEECH FUND RAISER	1,322.46	0.00	0.00	1,322.46
7060	CIRCLE OF FRIENDS	2,308.88	804.86	0.00	3,113.74
7090	BOOSTER CLUB	22,336.65	11,291.63	10,708.40	22,919.88
7100	MIDDLE SCHOOL CONCESSIONS	1,970.57	2,401.10	1,305.37	3,066.30
7101	MIDDLE SCHOOL TICKET OFFICE	18,315.43	-567.54	0.00	17,747.89
7102	MIDDLE SCHOOL ATHLETICS ADMINISTRATION	19,068.29	10,127.00	223.32	28,971.97
7120	MIDDLE SCHOOL FOOTBALL	0.00	3,342.00	3,526.78	-184.78
7121	MIDDLE SCHOOL WRESTLING	0.00	0.00	806.87	-806.87
7122	MIDDLE SCHOOL VOLLEYBALL	3,797.86	3,838.25	1,436.51	6,199.60
7123	MIDDLE SCHOOL BOYS BB	9,004.62	0.00	0.00	9,004.62
7124	MIDDLE SCHOOL GIRLS BB	2,419.45	0.00	0.00	2,419.45
7125	MIDDLE SCHOOL TRACK	1,074.20	0.00	0.00	1,074.20
7126	MIDDLE SCHOOL CROSS COUNTRY	-383.00	0.00	385.00	-768.00
7150	MIDDLE SCHOOL-FOOTBALL FUND RAISER	10,204.06	0.00	622.82	9,581.24
7151	MIDDLE SCHOOL WRESTLING FUND RAISER	1,494.80	0.00	0.00	1,494.80
7152	MIDDLE SCHOOL-VOLLEYBALL FUND RAISER	6,937.25	357.10	99.99	7,194.36
7153	MIDDLE SCHOOL-BOYS BB FUND RAISER	1,055.59	0.00	0.00	1,055.59
7154	MIDDLE SCHOOL-GIRLS BB FUND RAISER	8,775.15	0.00	0.00	8,775.15

Activity and Depreciation

Account Year: 24

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7155	MIDDLE SCHOOL-TRACK FUND RAISER	9,442.50	0.00	0.00	9,442.50
7156	MIDDLE SCHOOL-CC FUNDRAISER	1,275.94	1,269.00	846.00	1,698.94
7157	MIDDLE SCHOOL-ROBOTIC	312.26	0.00	0.00	312.26
7200	VARSITY CHEERLEADERS	-2,727.07	6,257.00	3,453.21	76.72
7201	HOMECOMING	350.00	7,505.00	735.79	7,119.21
7202	PACERS	-3,989.03	1,178.95	1,685.00	-4,495.08
7203	FLAG CORP	2,314.80	1,819.50	570.00	3,564.30
7204	NPHS MUSICAL	60,188.51	0.00	0.00	60,188.51
7205	ADVANCED ACTING	7,073.38	3,180.75	2,347.27	7,906.86
7209	CLASS - FRESHMAN	456.50	0.00	0.00	456.50
7210	CLASS - SOPHMORE	500.00	0.00	0.00	500.00
7211	CLASS - JUNIOR	-486.26	0.00	0.00	-486.26
7212	CLASS - SENIOR	9,786.35	0.00	0.00	9,786.35
7226	ENVIRONMENTAL CLUB	638.95	0.00	0.00	638.95
7230	ART CLUB	2,262.19	130.00	0.00	2,392.19
7231	CRIME STOPPERS	0.00	0.00	0.00	0.00
7232	CLOSE UP	1,732.12	0.00	0.00	1,732.12
7233	DRAMA/ONE ACTS	149.32	0.00	3,070.95	-2,921.63
7234	FBLA	841.70	0.00	0.00	841.70
7235	FCCLA	1,461.96	585.00	129.69	1,917.27
7236	JOURNALISM	-8,915.76	1,223.42	427.70	-8,120.04
7237	KEY CLUB	1,653.71	1,550.00	1,872.59	1,331.12
7238	LETTER CLUB	0.00	0.00	0.00	0.00
7239	MOCK TRIAL	443.31	500.00	75.00	868.31
7240	NATL HONOR SOCIETY	2,748.03	0.00	0.00	2,748.03
7242	SKILLS USA	6,407.39	4,757.00	2,095.84	9,068.55
7243	STUDENT COUNCIL	7,530.65	2,016.00	3,221.00	6,325.65
7244	WORLD LANGUAGE CLUB	341.86	2,021.50	1,440.00	923.36
7245	FFA	91,704.83	14,086.05	7,205.42	98,585.46
7246	DUNGEONS AND DRAGONS	75.29	200.00	0.00	275.29
7250	VIDEO PRODUCTION	1,209.99	0.00	0.00	1,209.99
7260	GSA CLUB	444.47	0.00	0.00	444.47
7290	FEE SUPPORT	377.13	0.00	1,845.75	-1,468.62
7300	COUNSELORS	2,873.42	0.00	0.00	2,873.42
7301	AP TESTING	1,202.75	0.00	0.00	1,202.75
7302	SCHOLARSHIP	15,944.19	0.00	0.00	15,944.19
7303	DUAL CREDIT - HIGH SCHOOL	259,015.76	0.00	17,347.81	241,667.95
7304	PRINCIPAL CONTINGENCY	4,407.13	313.48	1,089.39	3,631.22
7305	FACULTY	-959.05	959.05	0.00	0.00
7306	RESTITUTION	50.00	0.00	0.00	50.00
7307	NPHS SCHOOL STORE (SPED)	2,459.43	378.50	0.00	2,837.93
7310	BAND UNIFORM FUND	-1,281.69	1,281.69	0.00	0.00
7311	CHOIR ROBE FUND	0.00	28.48	0.00	28.48
7315	HIGH SCHOOL BOOK FINES	19,544.21	245.89	0.00	19,790.10
7316	LIBRARY FINES	4,348.56	862.96	0.00	5,211.52
7317	P.E. FINES	653.00	270.00	0.00	923.00
7320	ART SUPPLIES	13,909.60	2,357.51	238.85	16,028.26
7321	AUTO SHOP	13,476.51	881.70	1,953.25	12,404.96
7322	BAND	6,641.77	2,182.88	3,080.01	5,744.64
7323	BULLDOGGER	-137.38	1,337.50	1,110.00	90.12
7324	DRAFTING	1,754.87	59.24	0.00	1,814.11
7325	ELECTRONICS	4,542.02	224.90	0.00	4,766.92
7326	FOODS	5,731.53	1,899.69	1,177.09	6,454.13
7327	ORCHESTRA	3,314.85	0.00	100.00	3,214.85
7328	VOCAL	3,978.08	733.96	532.71	4,179.33
7329	WELDING	445.90	898.90	21.00	1,323.80
7330	WOODS	1,123.03	638.48	1,102.75	658.76
7331	PHOTOGRAPHY CLASS	3,455.72	757.92	15.99	4,197.65
7332	FCS DESIGN	947.82	320.00	159.52	1,108.30
7400	ELEMENTARY BOOK FINES	9,309.70	15.00	0.00	9,324.70
7403	ELEMENTARY - BUFFALO	3,556.59	0.00	1,129.11	2,427.48
7404	MADISON	142.09	0.00	0.00	142.09

Activity and Depreciation

Account Year: 24

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7405	ELEMENTARY - CODY	11,528.17	0.00	9,716.50	1,811.67
7406	ELEMENTARY - JEFFERSON	7,526.76	309.72	1,405.24	6,431.24
7407	ELEMENTARY - LINCOLN	10,782.37	0.00	0.00	10,782.37
7409	ELEMENTARY - WASHINGTON	24,665.72	3,341.00	0.00	28,006.72
7410	ELEMENTARY - MCDONALD	6,680.46	0.00	42.79	6,637.67
7411	ELEMENTARY - EISNEHOWER	4,827.84	730.50	791.94	4,766.40
7413	BUFFALO SOCIAL COMMITTEE	249.74	-13.24	0.00	236.50
7420	ADAMS MIDDLE SCHOOL	6,321.35	266.48	620.38	5,967.45
7421	ADAMS - STUDENT COUNCIL	9,841.88	0.00	218.99	9,622.89
7422	ADAMS - JOURNALISM	9,103.08	276.00	4,610.98	4,768.10
7423	ADAMS - MUSIC/SWING CHOIR	-1,411.98	5,769.25	0.00	4,357.27
7424	ADAMS-LIBRARY FINES	1,098.47	0.00	0.00	1,098.47
7425	MS SPEECH CLUB	483.22	90.75	0.00	573.97
7426	MS ENVIRONMENTAL CLUB	713.45	0.00	0.00	713.45
7427	MS STORE (SPED)	21.31	0.00	0.00	21.31
7428	ADAMS - BAND	2,778.79	3,796.23	546.74	6,028.28
7429	ADAMS-FACULTY COURTESY COMM	0.00	0.00	0.00	0.00
7430	MADISON MIDDLE SCHOOL	40,449.78	140.49	501.03	40,089.24
7431	MADISON - BAND/CHORUS	10,020.92	0.00	0.00	10,020.92
7432	MADISON - TENNIS COURTS	0.00	0.00	0.00	0.00
7433	MADISON - STUDENT COUNCIL	1,484.70	1,255.00	965.98	1,773.72
7442	ELEMENTARY ORCHESTRA	1,302.03	2,350.00	0.00	3,652.03
7445	ELEMENTARY - HALL	2,766.24	0.00	0.00	2,766.24
7454	ELEMENTARY - LAKE/OSGOOD	16,525.93	2,826.00	2,062.65	17,289.28
7460	ADAMS ART CLUB	968.88	927.61	150.00	1,746.49
7461	ADAMS CHESS CLUB	591.28	113.80	0.00	705.08
7462	ADAMS UNIFIED SCHOOLS	200.00	0.00	0.00	200.00
7480	TLC	3,361.18	0.00	0.00	3,361.18
7481	KIDS KLUB	95,782.92	0.00	1,514.08	94,268.84
7490	DISTRICT	1,072.20	170.00	561.25	680.95
7491	MENTAL HEALTH	3,785.26	0.00	0.00	3,785.26
7802	MCKINLEY RENTALS	10,396.85	0.00	0.00	10,396.85
7803	RENTALS - ALL BUILDINGS	38,499.51	1,205.00	0.00	39,704.51
7852	CAMPS	1,345.15	0.00	0.00	1,345.15
7900	REVOLVING FUND	11,976.27	953.43	0.00	12,929.70
7910	INTEREST	9,252.34	13,617.94	0.00	22,870.28
7911	BUS/VAN DEPRECIATION	21,626.22	0.00	0.00	21,626.22
7913	CHROMEBOOK INS	22,080.95	3,825.94	270.00	25,636.89
7914	VERIZON TOWER RENTAL	241,745.97	2,956.62	1,722.56	242,980.03
7915	TECHNOLOGY	98,105.04	10,414.39	44,505.08	64,014.35
7916	TUITION WAIVERS	815.66	-150.00	3,735.00	-3,069.34
7917	MAINTENANCE	32,413.32	9,414.72	0.00	41,828.04
7918	SPECIAL OLYMPICS	7,980.03	0.00	224.31	7,755.72
7920	CENTRAL OFFICE	27.53	0.00	124.00	-96.47
7928	BAUER FIELD SIGNS	6,915.42	0.00	0.00	6,915.42
7929	SCHOOL/COMMUNITY PARTNERSHIP	-100.00	0.00	0.00	-100.00
7930	BELOW 5	0.00	0.00	465.50	-465.50
	<b>Total Funds:</b>	<b>\$1,521,021.08</b>	<b>\$251,574.13</b>	<b>\$305,911.35</b>	<b>\$1,466,683.86</b>
	<b>Grand Total for All Funds:</b>	<b>\$1,521,021.08</b>	<b>\$251,574.13</b>	<b>\$305,911.35</b>	<b>\$1,466,683.86</b>

North Platte Public Schools

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CNP**

For the Two Month Period Ending October 31, 2023



	<b>Adjusted Budget</b>	<b>Actual Period</b>	<b>Actual YTD</b>	<b>Available Balance</b>	<b>Percent</b>
15 00 INVESTMENT INCOME	1,000	27	\$ 94	906	9.4%
16 00 LOCAL REVENUE	846,000	641	6,657	839,343	0.8%
31 00 STATE RECEIPTS	15,000	-	-	15,000	0.0%
42 00 FEDERAL REVENUE	2,145,000	-	381,421	1,763,579	17.8%
56 00 MISC REVENUE	41,000	-	-	41,000	0.0%
<b>81 REVENUES</b>	<b>3,048,000</b>	<b>668</b>	<b>388,172</b>	<b>2,659,828</b>	
110 CLERICAL_BUSDRIVERS	75,000	2,550	\$ 5,400	69,600	7.2%
210 HEALTH CARE NON-INSTRUCTIONAL	30,000	353	706	29,294	2.4%
220 FICA NON INSTRUCTIONAL	8,000	195	413	7,587	5.2%
230 RETIREMENT NON INSTRUCTIONAL	13,000	251	472	12,528	3.6%
260 LIFE INSURANCE	-	-	-	-	
290 LONG TERM DISABILITY	-	-	-	-	
330 TRAINING AND DEVELOPMENT	-	-	-	-	
340 OTHER PROFESSIONAL SERVICES	-	-	-	-	
570 FOOD SERVICE MANAGEMENT	2,917,000	-	-	2,917,000	0.0%
610 GENERAL SUPPLIES	5,000	63	63	4,937	
630 FOOD:FOOD SERVICES	-	-	-	-	
733 FURNITURE AND FIXTURES	-	10,321	39,471	(39,471)	
890 MISCELLANEOUS EXPENDITURES	-	-	-	-	#DIV/0!
<b>91 EXPENDITURES</b>	<b>3,048,000</b>	<b>13,733</b>	<b>46,525</b>	<b>3,001,475</b>	<b>1.5%</b>
Revenue over (under) Expenditures	-	(13,065)	341,647	(341,647)	

Report Description: Month End Report 12    Account Year: 24    Account Periods: 02 - 02    PY Account Periods: 02 - 02    Dates: 10/01/2023 - 10/31/2023

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
<b>Account Description</b>						
<b>000 DISTRICT WIDE</b>						
24-07-0001-013-000-000	-146,755.42	0.00	0.00	-28,007.58	-28,007.58	0.00
CASH-OPERATING-BOND FUND						
24-07-0001-016-000-000	-2,155.28	0.00	0.00	0.00	0.00	0.00
CASH ON DEPOSIT-COUNTY TREASURER						
<b>01 ASSETS</b>	<b>-148,910.70</b>	<b>0.00</b>	<b>0.00</b>	<b>-28,007.58</b>	<b>-28,007.58</b>	<b>0.00</b>
24-07-0001-900-000-000	-122,850.00	0.00	0.00	0.00	0.00	0.00
BUDGETED FUND BALANCE						
24-07-0001-905-000-000	0.00	0.00	0.00	28,007.58	28,007.58	0.00
UNRESERVED FUND BALANCE						
<b>03 EQUITY</b>	<b>-122,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,007.58</b>	<b>28,007.58</b>	<b>0.00</b>
<b>000 DISTRICT WIDE</b>						
<b>016 LAKE BOND ISSUE</b>						
24-07-1100-000-000-016	5,749.07	0.00	0.00	0.00	0.00	0.00
(1110) PROPERTY TAXES-LAKE MALONEY						
24-07-3180-000-000-016	44.80	0.00	0.00	0.00	0.00	0.00
PRO RATA MOTOR VEHICLE						
<b>81 REVENUES</b>	<b>5,793.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
24-07-0008-080-000-016	143,116.83	0.00	0.00	0.00	0.00	0.00
FUND BALANCE-LAKE MALONEY BONDS						
	<b>143,116.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>016 LAKE BOND ISSUE</b>	<b>148,910.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>07 BOND FUND</b>	<b>-122,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

North Platte Public Schools

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES**  
**BUILDING FUND**



For the Two Month Period Ending October 31, 2023

Account Number	Account description	Adjusted Budget		Actual YTD	Percent
24-08-0001-013-000-000	CASH-NLNB-BUILDING			76,164.79	
24-08-0001-016-000-000	CASH ON DEPOSIT-COUNTY TREASURER			0.04	
24-08-0001-040-000-000	ACCOUNTS PAYABLE BUILDING FUND			-	
24-08-0001-905-000-000	UNRESERVED FUND BALANCE	380,161.00	-	(459,339.28)	
24-08-0001-000-000-000	UNSUED BUDGET AUTHORITY	1,427,288.00		-	
<b>NET ASSETS</b>		<b>1,807,449.00</b>		<b>(383,174.45)</b>	
24-08-1100-000-000-100	(1110) PROPERTY TAXES-BUILDING FUND	750,000.00	-	33,957.23	
24-08-1115-000-000-100	CARLINE TAXES	2,000.00			
24-08-5690-000-000-100	NON PROGRAM INCOME	110,000.00			
<b>81 REVENUE</b>		<b>862,000.00</b>		<b>33,957.23</b>	3.9%
24-08-2620-340-000-100	CONTRACTED SERVICES - ARCHITECT		-	50,601.75	
24-08-2620-720-001-100	BUILDING IMPROVEMENT-NPHS	800,000.00	-	28,298.25	
24-08-2620-720-010-100	BUILDING IMPROVEMENTS-MCDONALD		-	2,622.19	
24-08-2620-720-032-100	BUILDING IMPROVEMENTS-DISTRICT	750,000.00	-	1,212.00	
<b>91 EXPENDTURES</b>		<b>1,550,000.00</b>		<b>82,734.19</b>	5.3%
<b>100 DISTRICT EXPENDITURES</b>		<b>(688,000.00)</b>		<b>(48,776.96)</b>	
24-08-6998-000-000-015	ESSERS III PROGRAM INCOME	1,285,793.00			
<b>81 REVENUE</b>		<b>1,285,793.00</b>		<b>-</b>	0.0%
24-08-6998-340-010-015	CONTRACTED SERVICES-ESSERS III	1,285,793.00	-	162,092.49	
24-08-6998-340-011-015	ESSRS III - CONTRACTED SERVICES IKE		-	48,000.00	
24-08-6998-720-000-015	CONSTRUCTION-ESSERS III		-	124,305.00	
<b>91 EXPENDTURES</b>		<b>1,285,793.00</b>		<b>334,397.49</b>	26.0%
<b>015 FEDERAL FUNDS</b>		<b>-</b>		<b>(334,397.49)</b>	
<b>NET ASSETS</b>				<b>(383,174.45)</b>	

Report Description: Month End Report 14    Account Year: 24    Account Periods: 02 - 02    PY Account Periods: 02 - 02    Dates: 10/01/2023 - 10/31/2023

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
<b>Account Description</b>						
24-09-0001-013-000-000 CASH-NLNB-QCPUF	-1,031,030.25	0.00	-37,357.00	-1,059,116.77	-1,059,116.77	0.00
24-09-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREASURER	-16,060.93	0.00	43,237.00	0.06	0.06	0.00
24-09-0001-031-000-000 DUE FROM/TO GENERAL FUND	0.00	0.00	0.00	18,543.38	18,543.38	0.00
<b>01 ASSETS</b>	<b>-1,047,091.18</b>	<b>0.00</b>	<b>5,880.00</b>	<b>-1,040,573.33</b>	<b>-1,040,573.33</b>	<b>0.00</b>
24-09-0001-900-000-000 RESERVED FUND BALANCE	-734.00	0.00	0.00	3,689.00	3,689.00	0.00
24-09-0001-905-000-000 UNRESERVED FUND BALANCE	1,014,253.68	0.00	0.00	1,021,759.71	1,021,759.71	0.00
<b>03 EQUITY</b>	<b>1,013,519.68</b>	<b>0.00</b>	<b>0.00</b>	<b>1,025,448.71</b>	<b>1,025,448.71</b>	<b>0.00</b>
24-09-1100-000-000-000 PROPERTY TAXES-QCPUF	42,035.79	-1,009,483.00	0.00	43,237.00	-966,246.00	-104.28
24-09-3180-000-000-000 PRO-RATA MOTOR VEHICLE	367.05	0.00	0.00	0.00	0.00	0.00
<b>81 REVENUES</b>	<b>42,402.84</b>	<b>-1,009,483.00</b>	<b>0.00</b>	<b>43,237.00</b>	<b>-966,246.00</b>	<b>-104.28</b>
24-09-4500-340-000-000 CONTRACTED SERVICES	0.00	0.00	0.00	-18,543.38	-18,543.38	0.00
24-09-4500-720-001-001 BUILDING REPAIR-NPHS	0.00	0.00	-5,880.00	-5,880.00	-5,880.00	0.00
24-09-4500-720-010-010 BUILDING IMPROVMENTS-MCDONALD	-9,565.34	0.00	0.00	0.00	0.00	0.00
24-09-5000-830-000-000 DUES AND FEES-PAYING AGENT	0.00	1,000.00	0.00	0.00	1,000.00	-100.00
24-09-5000-831-000-000 PRINCIPAL COSTS	0.00	980,000.00	0.00	0.00	980,000.00	-100.00
24-09-5000-832-000-000 DEBT SERVICE INTEREST	0.00	24,794.00	0.00	0.00	24,794.00	-100.00
<b>91 EXPENDITURES</b>	<b>-9,565.34</b>	<b>1,005,794.00</b>	<b>-5,880.00</b>	<b>-24,423.38</b>	<b>981,370.62</b>	<b>-300.00</b>
<b>09 QCPUF</b>	<b>-734.00</b>	<b>-3,689.00</b>	<b>0.00</b>	<b>3,689.00</b>	<b>0.00</b>	<b>-404.28</b>

Report Description: REPORT BY PROGRAM Account Year: 24 Account Periods: 02 - 02 PY Account Periods: 02 - 02 Dates: 10/01/2023 - 10/31/2023

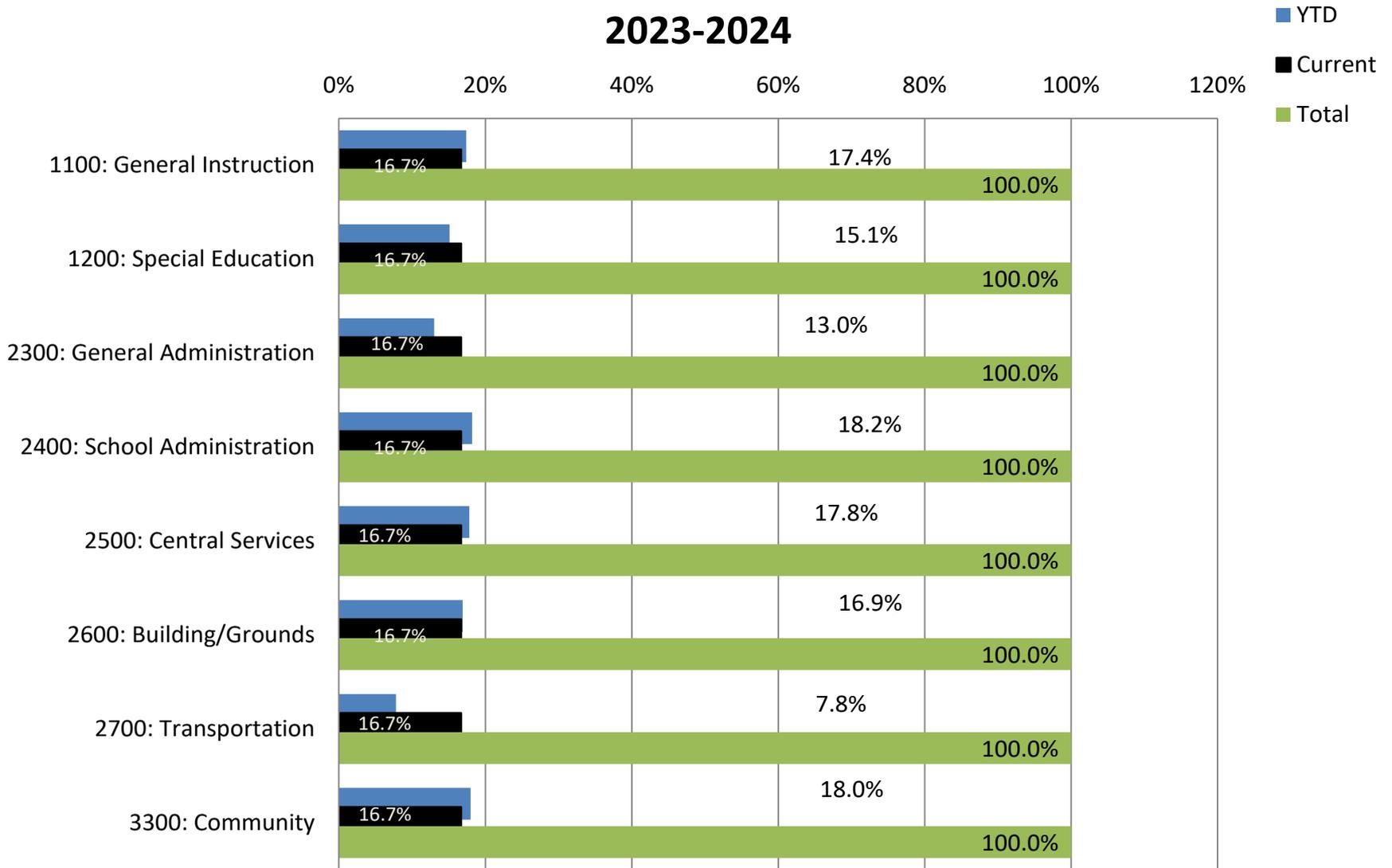
Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
<b>Account Description</b>						
24-10-0001-013-000-000 CASH-NLNB-COOPERATING	3,334.23	0.00	1,535.49	-11,181.56	-11,181.56	0.00
<b>01 ASSETS</b>	<b>3,334.23</b>	<b>0.00</b>	<b>1,535.49</b>	<b>-11,181.56</b>	<b>-11,181.56</b>	<b>0.00</b>
24-10-0001-905-000-000 FUND BALANCE-UNRESERVED	323.54	0.00	0.00	12,956.99	12,956.99	0.00
<b>03 EQUITY</b>	<b>323.54</b>	<b>0.00</b>	<b>0.00</b>	<b>12,956.99</b>	<b>12,956.99</b>	<b>0.00</b>
24-10-5690-000-000-000 NON-PROGRAM RECEIPTS	4,490.40	-100,000.00	2,369.22	4,738.44	-95,261.56	-104.74
<b>81 REVENUES</b>	<b>4,490.40</b>	<b>-100,000.00</b>	<b>2,369.22</b>	<b>4,738.44</b>	<b>-95,261.56</b>	<b>-104.74</b>
24-10-1190-490-000-003 WATER-BUFFALO	-1,156.44	0.00	-866.73	-986.84	-986.84	0.00
24-10-1190-490-000-012 WATER-OSGOOD	-377.65	0.00	-147.35	-311.09	-311.09	0.00
24-10-1190-621-000-003 HEATING FUEL-BUFFALO	-226.66	0.00	0.00	0.00	0.00	0.00
24-10-1190-621-000-012 NATURAL GAS-OSGOOD	-84.23	0.00	-45.57	-45.57	-45.57	0.00
24-10-1190-890-000-003 ELECTRICITY-BUFFALO	-3,429.03	0.00	-1,767.44	-3,159.05	-3,159.05	0.00
24-10-1190-890-000-012 ELECTRICITY-OSGOOD	-2,874.16	0.00	-1,077.62	-2,011.32	-2,011.32	0.00
24-10-6210-151-000-000 STIPEND - ESU FUNDS	0.00	100,000.00	0.00	0.00	100,000.00	-100.00
<b>91 EXPENDITURES</b>	<b>-8,148.17</b>	<b>100,000.00</b>	<b>-3,904.71</b>	<b>-6,513.87</b>	<b>93,486.13</b>	<b>-100.00</b>
<b>10 COOPTRATING FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-204.74</b>

**NORTH PLATTE PUBLIC SCHOOLS**  
**CASH AND INVESTMENTS**  
**October 31, 2023**



FUNDS	Bank	<u>First</u> <u>National</u>	<u>Nebraskaland</u>	<u>Other</u>	
GENERAL FUND	Operating	-	(358,787)		(358,787)
DEPRECIATION	Enterprise		2,534,086		2,534,086
EMPLOYEE BENEFIT	Enterprise		135,260		135,260
FIDUCIARY FUNDS	Enterprise		1,464,603		1,464,603
NUTRITION			1,349,446		1,349,446
BOND FUND			28,008		28,008
BUILDING FUND	Operating		76,165		76,165
QCPUF	Operating		1,059,117		1,059,117
COOPERATING	Operating		11,182		11,182
Subtotal		<u>-</u>	<u>6,299,080</u>		<u>6,299,080</u>
		0.0%	100.0%		
<b>GENERAL FUND</b>	NLAF			<b>66,065</b>	66,065
<b>Cash On Hand/Petty Cash</b>					
General Fund					
Schools				\$ 50	50
McKinley	Stamps/Cash				231
McKinley-Checking	Equitable			<b>100,354</b>	<b>100,354</b>
Maintenance					200
Kids Klub					-
Total General Fund					<u>\$ 100,835</u>
Activity-Athletics					4,150
Cafeteria					505
Total Cash on Hand					<u>105,490</u>
Total Cash					<u>\$ 6,404,570</u>

# 2023-2024



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

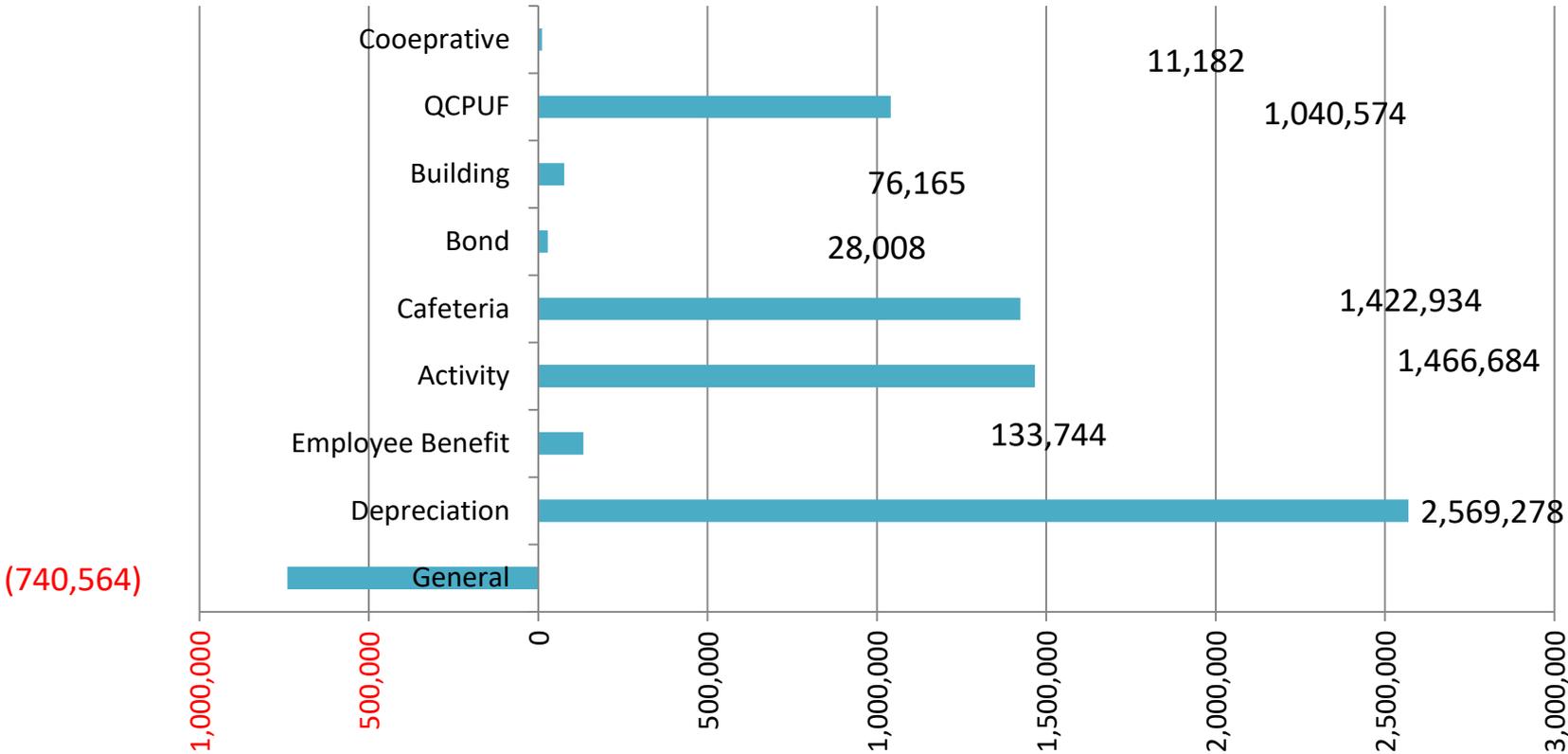
2300: **General Administration:** Board of Education, Superintendent

2400: **School Administration:** Building Principals Office and Support

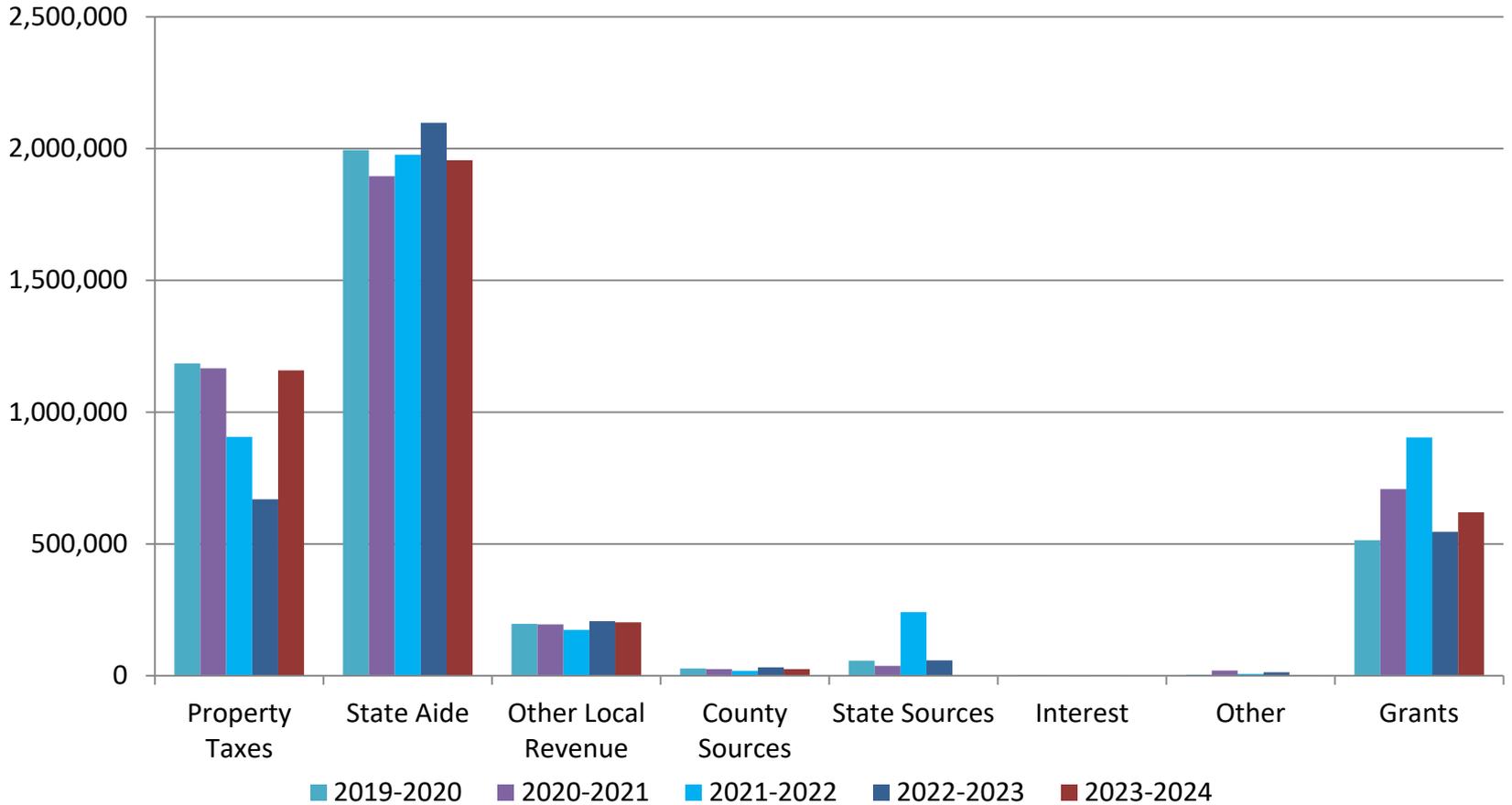


**North Platte Public Schools**  
**Balance Sheet – Total Net Assets**  
**For the Two Month Period Ending October 31, 2023**

**2023-2024**



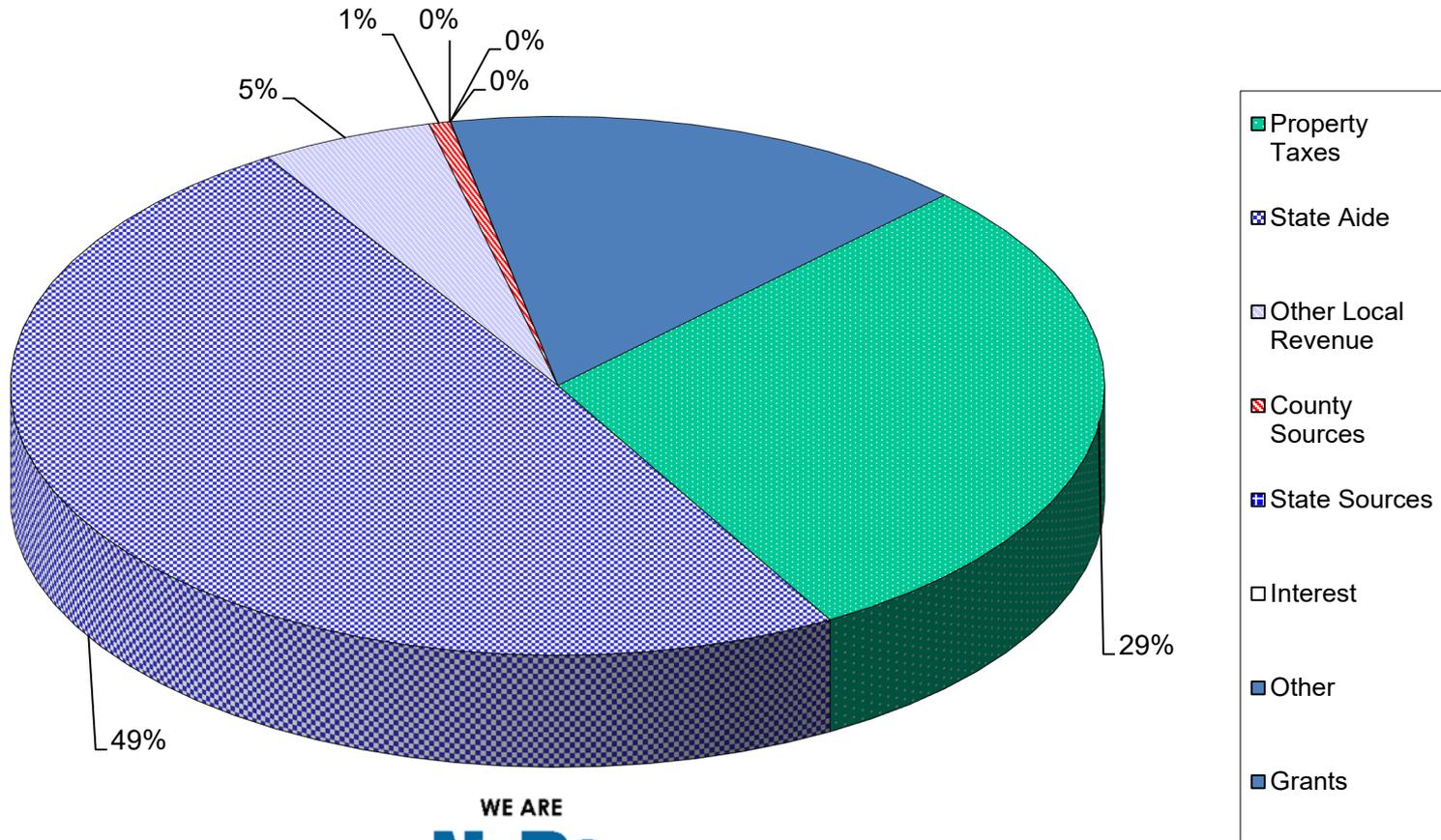
# North Platte Public Schools Revenue Comparison For the Two Month Period Ending October 31



# North Platte Public Schools

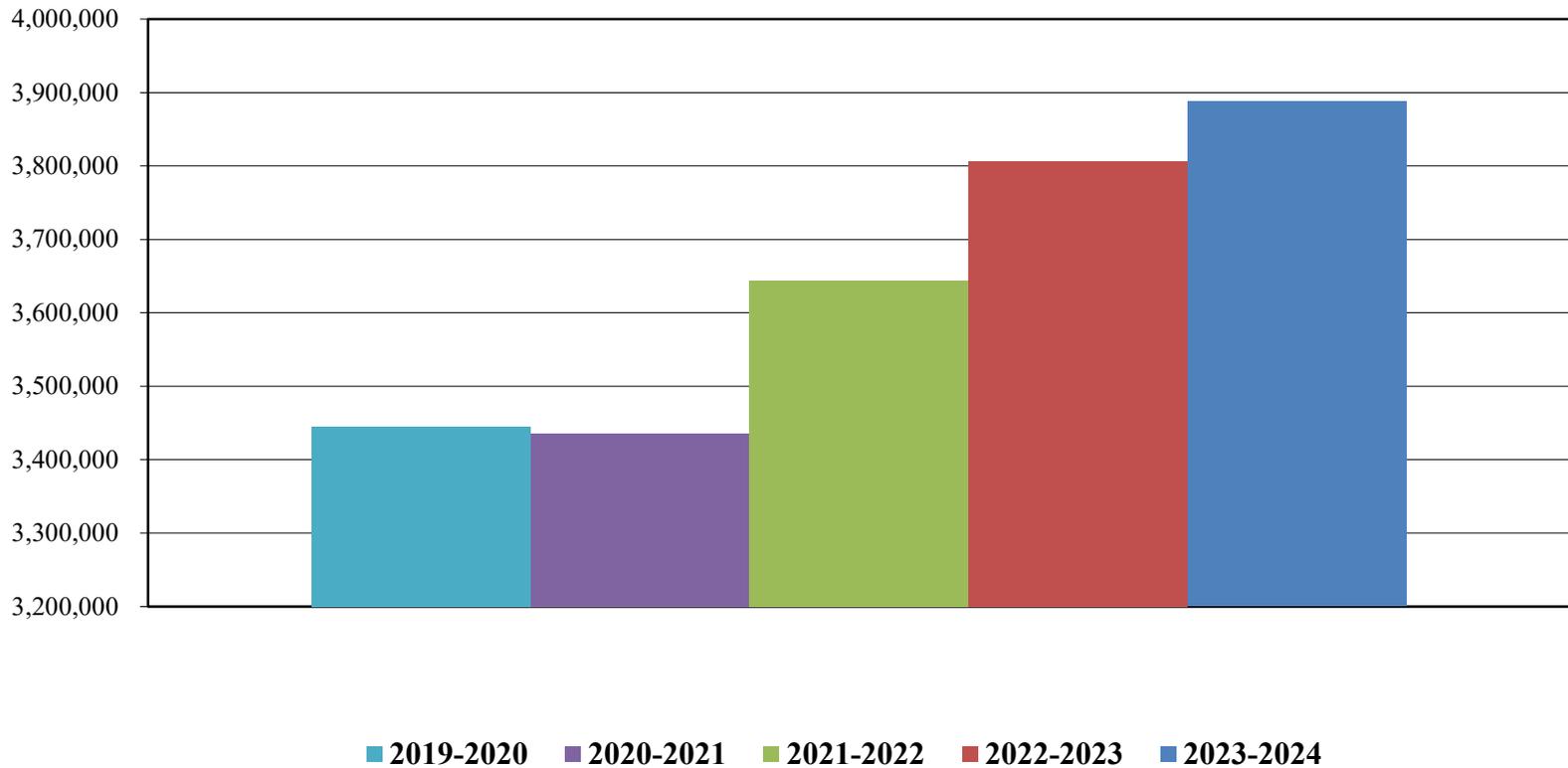
## Revenue by Object Code

For the Two Month Period Ending October 31, 2023



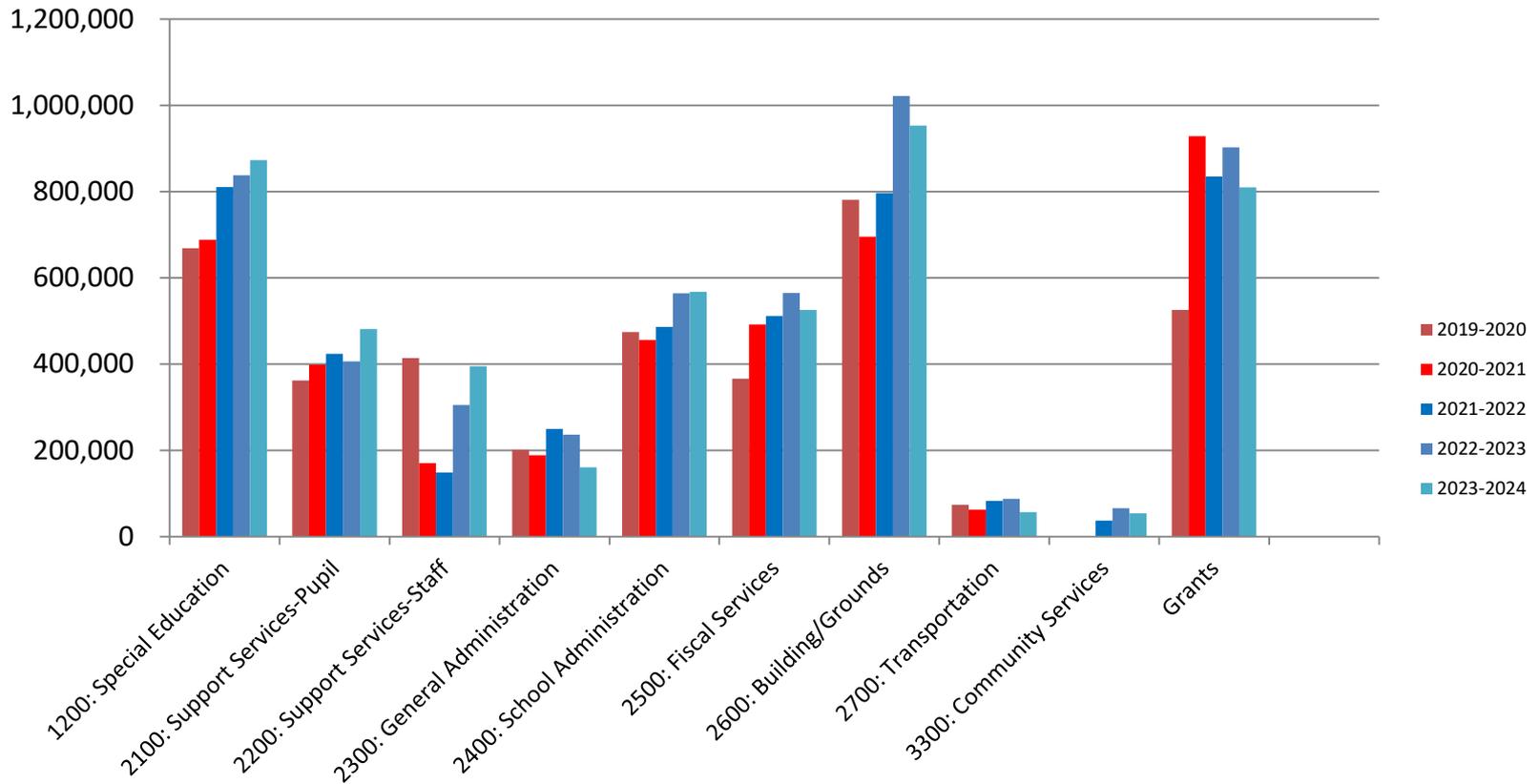
# North Platte Public Schools

Comparison of Expense-1100: Instruction Only  
For the Two Month Period Ending October 31



# North Platte Public Schools

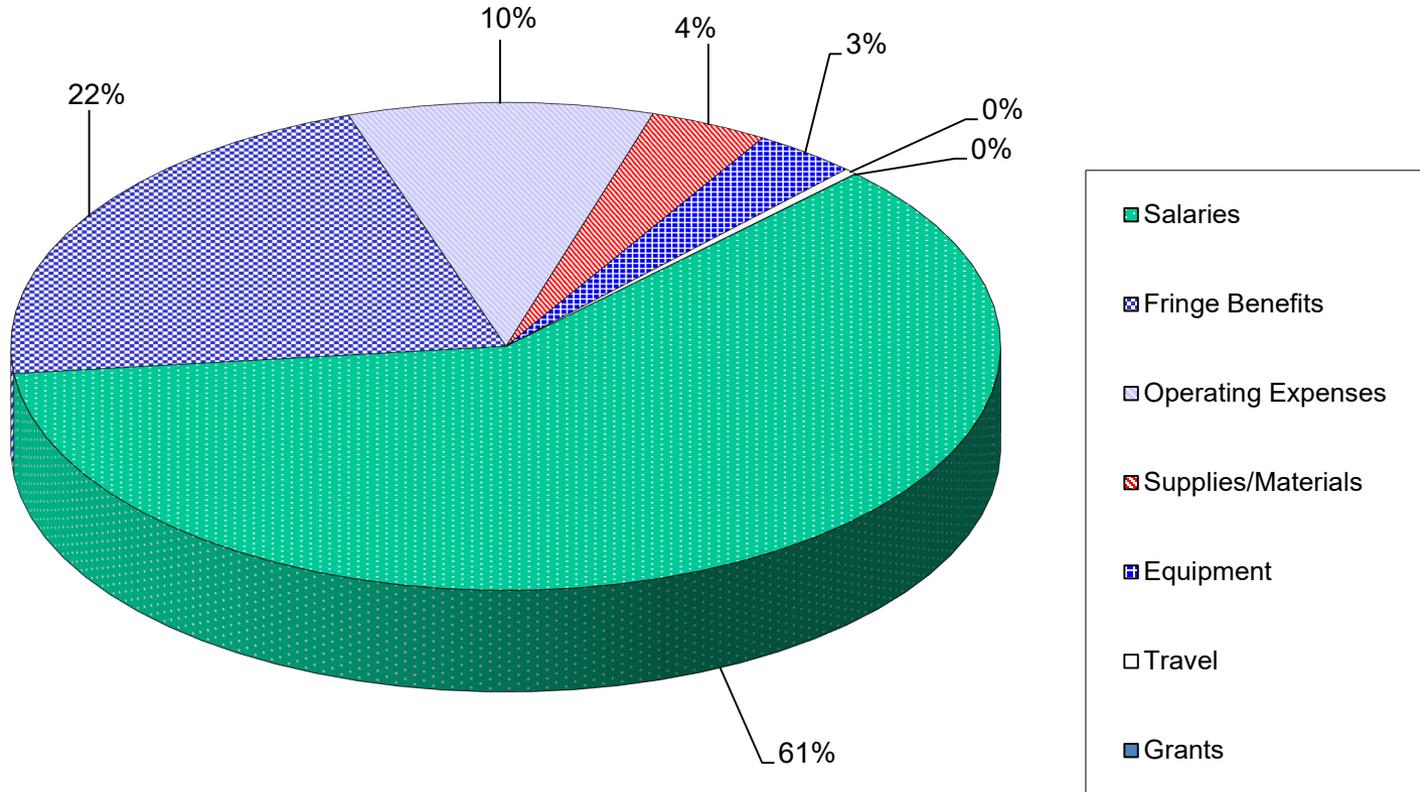
## Comparison of Expense by Discipline For the Two Month Period Ending October 31



# North Platte Public Schools

## Expenditures by Object Code

For the Two Month Period Ending October 31, 2023



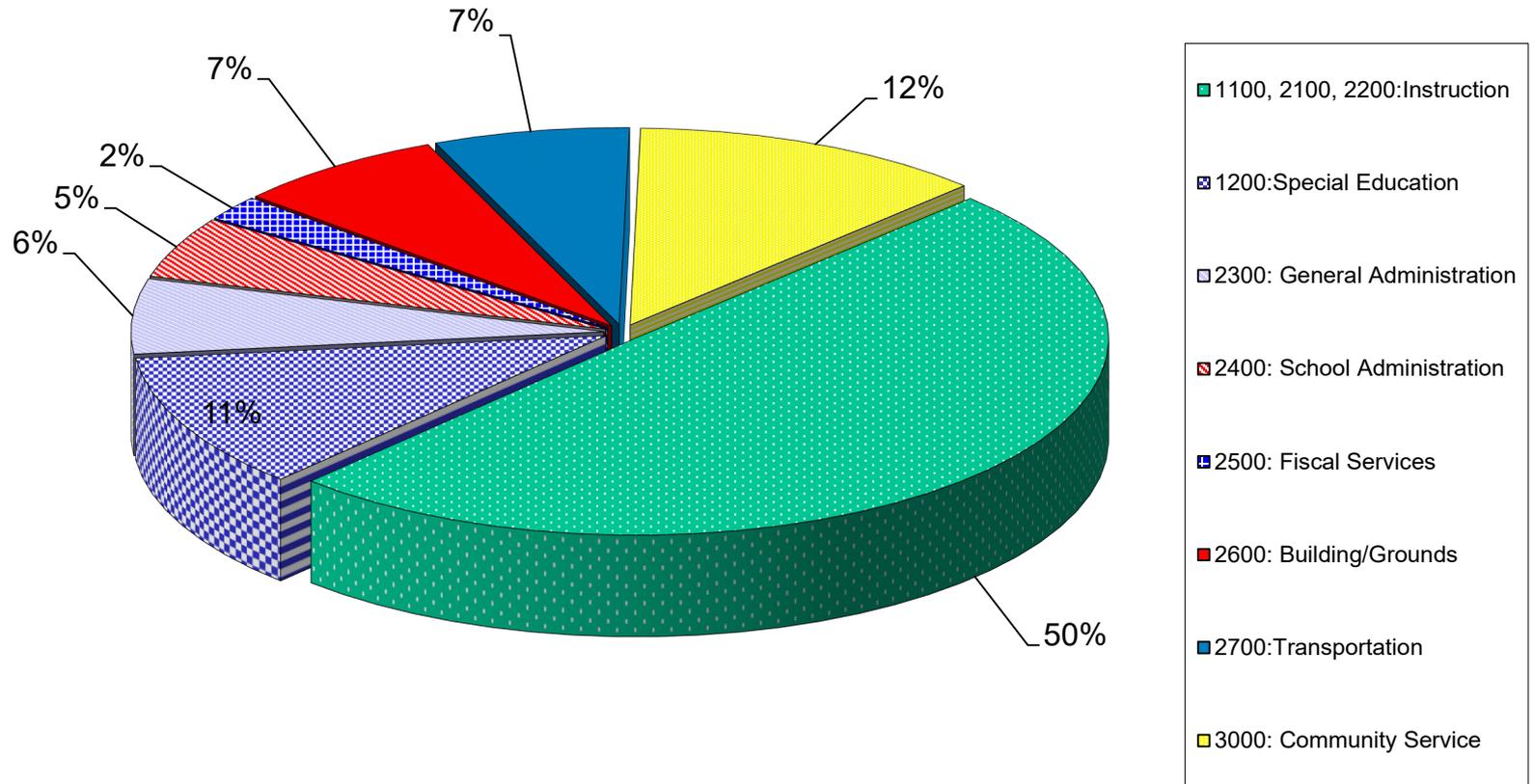
General Fund Expenditures excluding Grants



# North Platte Public Schools

## Expenditures by Discipline

For the Two Month Period Ending October 31, 2023



General Fund Expenditures excluding grants



Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1100 REGULAR INSTRUCTION							
1100 REGULAR INSTRUCTION							
111 TEACHERS/PROFESSIONALS	\$8,615,422.00	\$8,615,422.00	\$0.00	\$677,765.24	\$1,394,878.65	\$7,220,543.35	16.19
112 PARAPROFESSIONALS	\$49,123.00	\$49,123.00	\$0.00	\$20,486.75	\$31,298.16	\$17,824.84	63.71
123 SUBSTITUTE TEACHERS	\$383,800.00	\$383,800.00	\$0.00	\$43,877.50	\$77,252.50	\$306,547.50	20.13
150 STIPDENT NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$1,980.00	\$3,105.00	-\$3,105.00	0.00
151 INCENTIVE PROFESSIONAL STAFF	\$857,424.00	\$857,424.00	\$0.00	\$67,599.00	\$140,724.43	\$716,699.57	16.41
211 HEALTH CARE PROFESSIONAL	\$1,741,241.00	\$1,741,241.00	\$0.00	\$145,859.24	\$291,567.71	\$1,449,673.29	16.74
212 HEALTH CARE PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$2,063.49	\$3,554.24	-\$3,554.24	0.00
220 FICA NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$151.47	\$237.53	-\$237.53	0.00
221 FICA PROFESSIONAL	\$677,799.00	\$677,799.00	\$0.00	\$55,891.19	\$114,566.62	\$563,232.38	16.90
222 FICA PARAPROFESSIONAL	\$3,759.00	\$3,759.00	\$0.00	\$1,563.03	\$2,387.86	\$1,371.14	63.52
223 FICA SUBSTITUTES	\$39,995.00	\$39,995.00	\$0.00	\$3,270.62	\$5,783.62	\$34,211.38	14.46
230 RETIREMENT NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$195.58	\$306.71	-\$306.71	0.00
231 RETIREMENT PROFESSIONAL	\$866,312.00	\$866,312.00	\$0.00	\$71,723.24	\$146,824.53	\$719,487.47	16.95
232 RETIREMENT PARAPROFESSIONALS	\$3,922.00	\$3,922.00	\$0.00	\$1,587.31	\$2,342.51	\$1,579.49	59.73
233 RETIREMENT SUBS	\$0.00	\$0.00	\$0.00	\$22.22	\$51.85	-\$51.85	0.00
281 HEALTH BENEFITS FOR TEACHERS	\$175,500.00	\$175,500.00	\$0.00	\$11,916.74	\$23,833.48	\$151,666.52	13.58
333 MILEAGE STAFF	\$620.00	\$620.00	\$0.00	\$30.62	\$30.62	\$589.38	4.94
340 OTHER PROFESSIONAL SERVICES	\$5,000.00	\$5,000.00	\$1,667.92	\$4,518.13	\$5,989.91	-\$2,657.83	153.16
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,300.00	\$5,300.00	\$386.16	\$807.33	\$807.33	\$4,106.51	22.52
610 GENERAL SUPPLIES	\$279,682.00	\$279,682.00	\$15,566.08	\$17,279.33	\$27,503.91	\$236,612.01	15.40
612 COPY COST	\$65,165.00	\$65,165.00	\$0.00	\$0.00	\$8,087.96	\$57,077.04	12.41
625 CONSUMABLES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
640 BOOKS/PERIODICALS	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00
733 FURNITURE AND FIXTURS	\$90,286.00	\$90,286.00	\$69,733.32	\$2,399.93	\$74,655.93	-\$54,103.25	159.92
734 TECHNOLGOY HARDWARE	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$27,850.00	\$27,850.00	\$1,390.42	\$358.97	\$9,429.26	\$17,030.32	38.85
1100 REGULAR INSTRUCTION	\$13,892,300.00	\$13,892,300.00	\$88,743.90	\$1,131,346.93	\$2,365,220.32	\$11,438,335.78	17.66

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1100 REGULAR INSTRUCTION							
1125 FLEX FUNDING							
111 TEACHERS/PROFESSIONALS	\$58,520.00	\$58,520.00	\$0.00	\$0.00	\$0.00	\$58,520.00	0.00
211 HEALTH CARE PROFESSIONAL	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00
221 FICA PROFESSIONAL	\$4,702.00	\$4,702.00	\$0.00	\$0.00	\$0.00	\$4,702.00	0.00
231 RETIREMENT PROFESSIONAL	\$6,071.00	\$6,071.00	\$0.00	\$0.00	\$0.00	\$6,071.00	0.00
333 MILEAGE STAFF	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$1,000.00	\$1,000.00	\$11,400.00	\$0.00	\$0.00	-\$10,400.00	1140.00
352 OTHER TECHNICAL SERVICES	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
382 DISTANCE EDUCATION ONLY	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00
610 GENERAL SUPPLIES	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00
733 FURNITURE AND FIXTURS	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
1125 FLEX FUNDING	\$102,443.00	\$102,443.00	\$11,400.00	\$0.00	\$0.00	\$91,043.00	11.13
1150 LIMITED ENGLISH PROFICIENCY PROGRAM							
111 TEACHERS/PROFESSIONALS	\$203,599.00	\$203,599.00	\$0.00	\$13,713.99	\$28,650.64	\$174,948.36	14.07
112 PARAPROFESSIONALS	\$73,591.00	\$73,591.00	\$0.00	\$12,300.17	\$22,850.39	\$50,740.61	31.05
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$210.00	\$210.00	-\$210.00	0.00
211 HEALTH CARE PROFESSIONAL	\$49,381.32	\$49,381.32	\$0.00	\$4,756.51	\$9,513.22	\$39,868.10	19.26
212 HEALTH CARE PARAPROFESSIONALS	\$7,931.00	\$7,931.00	\$0.00	\$1,418.78	\$2,786.61	\$5,144.39	35.14
221 FICA PROFESSIONAL	\$17,114.00	\$17,114.00	\$0.00	\$1,042.26	\$2,178.05	\$14,935.95	12.73
222 FICA PARAPROFESSIONAL	\$5,630.00	\$5,630.00	\$0.00	\$940.31	\$1,746.74	\$3,883.26	31.03
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$16.07	\$16.07	-\$16.07	0.00
231 RETIREMENT PROFESSIONAL	\$20,111.00	\$20,111.00	\$0.00	\$1,354.64	\$2,830.05	\$17,280.95	14.07
232 RETIREMENT PARAPROFESSIONALS	\$7,269.00	\$7,269.00	\$0.00	\$1,192.84	\$2,234.97	\$5,034.03	30.75
333 MILEAGE STAFF	\$1,000.00	\$1,000.00	\$0.00	\$752.55	\$763.38	\$236.62	76.34
340 OTHER PROFESSIONAL SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$25.00	\$50.00	\$950.00	5.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
610 GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$137.54	\$1,862.46	6.88
733 FURNITURE AND FIXTURS	\$0.00	\$0.00	\$0.00	\$0.00	\$83.95	-\$83.95	0.00
1150 LIMITED ENGLISH PROFICIENCY PROGRAM	\$389,626.32	\$389,626.32	\$0.00	\$37,723.12	\$74,051.61	\$315,574.71	19.01

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1100 REGULAR INSTRUCTION							
1160 POVERTY PROGRAM							
110 CLERICAL_BUSDRIVERS	\$36,540.00	\$36,540.00	\$0.00	\$4,027.70	\$8,212.20	\$28,327.80	22.47
111 TEACHERS/PROFESSIONALS	\$3,781,539.00	\$3,781,539.00	\$0.00	\$341,538.53	\$675,730.81	\$3,105,808.19	17.87
112 PARAPROFESSIONALS	\$262,994.00	\$262,994.00	\$0.00	\$21,111.96	\$41,916.60	\$221,077.40	15.94
116 PROFESSIONAL NON-CERTIFIED	\$166,177.00	\$166,177.00	\$0.00	\$13,116.25	\$26,573.75	\$139,603.25	15.99
122	\$0.00	\$0.00	\$0.00	\$3,680.50	\$3,680.50	-\$3,680.50	0.00
123 SUBSTITUTE TEACHERS	\$35,000.00	\$35,000.00	\$0.00	\$11,625.00	\$16,800.00	\$18,200.00	48.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$8,477.00	\$8,477.00	\$0.00	\$706.38	\$1,412.76	\$7,064.24	16.67
211 HEALTH CARE PROFESSIONAL	\$707,236.00	\$707,236.00	\$0.00	\$65,805.38	\$131,018.11	\$576,217.89	18.53
212 HEALTH CARE PARAPROFESSIONALS	\$8,500.00	\$8,500.00	\$0.00	\$5,023.56	\$9,517.94	-\$1,017.94	111.98
220 FICA NON INSTRUCTIONAL	\$2,795.00	\$2,795.00	\$0.00	\$307.23	\$626.46	\$2,168.54	22.41
221 FICA PROFESSIONAL	\$297,124.00	\$297,124.00	\$0.00	\$24,313.08	\$48,116.03	\$249,007.97	16.19
222 FICA PARAPROFESSIONAL	\$20,118.00	\$20,118.00	\$0.00	\$1,874.29	\$3,443.03	\$16,674.97	17.11
223 FICA SUBSTITUTES	\$8,328.00	\$8,328.00	\$0.00	\$854.98	\$1,250.89	\$7,077.11	15.02
226 FICA NC PROFESSIONAL	\$12,713.00	\$12,713.00	\$0.00	\$1,002.95	\$2,032.00	\$10,681.00	15.98
230 RETIREMENT NON INSTRUCTIONAL	\$3,609.00	\$3,609.00	\$0.00	\$316.02	\$660.45	\$2,948.55	18.30
231 RETIREMENT PROFESSIONAL	\$383,655.00	\$383,655.00	\$0.00	\$31,291.26	\$62,012.47	\$321,642.53	16.16
232 RETIREMENT PARAPROFESSIONALS	\$25,093.00	\$25,093.00	\$0.00	\$2,336.31	\$4,231.04	\$20,861.96	16.86
233 RETIREMENT SUBS	\$0.00	\$0.00	\$0.00	\$7.41	\$7.41	-\$7.41	0.00
236 RETIREMENT NC PROFESSIONAL	\$16,415.00	\$16,415.00	\$0.00	\$1,295.59	\$2,624.89	\$13,790.11	15.99
281 HEALTH BENEFITS FOR TEACHERS	\$123,500.00	\$123,500.00	\$0.00	\$9,750.06	\$19,500.12	\$103,999.88	15.79
290 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$12.21	\$24.42	-\$24.42	0.00
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$53.85	-\$53.85	0.00
340 OTHER PROFESSIONAL SERVICES	\$200,400.00	\$200,400.00	\$0.00	\$138,519.86	\$148,167.87	\$52,232.13	73.94
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$100.00	\$200.00	-\$200.00	0.00
442 RENTALS	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0.00
610 GENERAL SUPPLIES	\$73,077.00	\$108,754.00	\$2,053.75	\$6,899.86	\$13,006.92	\$93,693.33	13.85
612 COPY COST	\$39,500.00	\$39,500.00	\$2,095.22	\$5,815.57	\$12,284.57	\$25,120.21	36.40
625 CONSUMABLES	\$3,530.00	\$3,530.00	\$0.00	\$447.41	\$698.48	\$2,831.52	19.79
630 FOOD:FOOD SERVICES	\$465,000.00	\$280,000.00	\$0.00	\$23,247.22	\$44,995.26	\$235,004.74	16.07
733 FURNITURE AND FIXTURES	\$15,247.00	\$15,247.00	\$0.00	\$435.00	\$10,730.19	\$4,516.81	70.38
890 MISCELLANEOUS EXPENDITURES	\$35,749.00	\$35,749.00	\$0.00	\$540.76	\$1,298.69	\$34,450.31	3.63
1160 POVERTY PROGRAM	\$6,760,816.00	\$6,611,493.00	\$4,148.97	\$716,002.33	\$1,290,827.71	\$5,316,516.32	19.59

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1100 REGULAR INSTRUCTION							
1190 PRE SCHOOL PROGRAM							
111 TEACHERS/PROFESSIONALS	\$373,320.00	\$373,320.00	\$0.00	\$38,312.10	\$76,478.75	\$296,841.25	20.49
112 PARAPROFESSIONALS	\$161,292.00	\$161,292.00	\$0.00	\$17,694.29	\$36,929.04	\$124,362.96	22.90
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$765.00	\$1,515.00	-\$1,515.00	0.00
211 HEALTH CARE PROFESSIONAL	\$41,703.00	\$41,703.00	\$0.00	\$3,475.26	\$6,950.52	\$34,752.48	16.67
212 HEALTH CARE PARAPROFESSIONALS	\$23,902.00	\$23,902.00	\$0.00	\$4,057.36	\$8,105.99	\$15,796.01	33.91
221 FICA PROFESSIONAL	\$29,554.00	\$29,554.00	\$0.00	\$3,020.91	\$6,030.71	\$23,523.29	20.41
222 FICA PARAPROFESSIONAL	\$12,341.00	\$12,341.00	\$0.00	\$1,340.64	\$2,799.75	\$9,541.25	22.69
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$58.54	\$115.88	-\$115.88	0.00
231 RETIREMENT PROFESSIONAL	\$38,160.00	\$38,160.00	\$0.00	\$3,784.39	\$7,554.41	\$30,605.59	19.80
232 RETIREMENT PARAPROFESSIONALS	\$15,932.00	\$15,932.00	\$0.00	\$1,737.83	\$3,619.41	\$12,312.59	22.72
281 HEALTH BENEFITS FOR TEACHERS	\$13,000.00	\$13,000.00	\$0.00	\$1,625.01	\$3,250.02	\$9,749.98	25.00
610 GENERAL SUPPLIES	\$14,932.40	\$14,932.40	\$0.00	\$659.67	\$1,213.53	\$13,718.87	8.13
630 FOOD:FOOD SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,971.60	-\$1,971.60	0.00
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$105.95	-\$105.95	0.00
1190 PRE SCHOOL PROGRAM	\$724,136.40	\$724,136.40	\$0.00	\$76,531.00	\$156,640.56	\$567,495.84	21.63
1100 REGULAR INSTRUCTION	\$21,869,321.72	\$21,719,998.72	\$104,292.87	\$1,961,603.38	\$3,886,740.20	\$17,728,965.65	18.37
1200 SPECIAL EDUCATION							
1200 SPECIAL EDUCATION - NON REIMB							
111 TEACHERS/PROFESSIONALS	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	0.00
151 INCENTIVE PROFESSIONAL STAFF	\$180,000.00	\$180,000.00	\$0.00	\$0.00	\$0.00	\$180,000.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0.00
220 FICA NON INSTRUCTIONAL	\$11,500.00	\$11,500.00	\$0.00	\$0.00	\$0.00	\$11,500.00	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$20,000.00	\$20,000.00	\$0.00	\$165.48	\$330.96	\$19,669.04	1.65
352 OTHER TECHNICAL SERVICES	\$0.00	\$0.00	\$0.00	\$183.00	\$5,099.00	-\$5,099.00	0.00
382 DISTANCE EDUCATION ONLY	\$1,000.00	\$1,000.00	\$0.00	\$129.48	\$258.96	\$741.04	25.90
410 UTILITY SERVICES (Water/Sewer)	\$500.00	\$500.00	\$0.00	\$81.59	\$174.31	\$325.69	34.86
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$105.00	-\$105.00	0.00
610 GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	\$62.99	\$62.99	\$1,937.01	3.15
612 COPY COST	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$569.77	\$7,430.23	7.12
621 HEATING FUEL	\$1,000.00	\$1,000.00	\$0.00	\$21.56	\$21.56	\$978.44	2.16
622 ENERGY:ELECTRICITY	\$1,050.00	\$1,050.00	\$0.00	\$115.99	\$234.39	\$815.61	22.32
733 FURNITURE AND FIXTURES	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00
1200 SPECIAL EDUCATION - NON REIMB	\$379,550.00	\$379,550.00	\$0.00	\$760.09	\$6,856.94	\$372,693.06	1.81

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1200 SPECIAL EDUCATION							
1210 PROGRAM DIRECTOR							
110 CLERICAL_BUSDRIVERS	\$60,990.00	\$60,990.00	\$0.00	\$5,322.31	\$11,229.03	\$49,760.97	18.41
111 TEACHERS/PROFESSIONALS	\$137,734.00	\$137,734.00	\$0.00	\$11,477.83	\$22,955.66	\$114,778.34	16.67
210 HEALTH CARE NON-INSTRUCTIONAL	\$8,477.00	\$8,477.00	\$0.00	\$706.38	\$1,412.76	\$7,064.24	16.67
211 HEALTH CARE PROFESSIONAL	\$23,902.00	\$23,902.00	\$0.00	\$1,991.86	\$3,983.72	\$19,918.28	16.67
220 FICA NON INSTRUCTIONAL	\$4,665.00	\$4,665.00	\$0.00	\$388.99	\$822.68	\$3,842.32	17.64
221 FICA PROFESSIONAL	\$10,537.00	\$10,537.00	\$0.00	\$842.45	\$1,684.90	\$8,852.10	15.99
230 RETIREMENT NON INSTRUCTIONAL	\$6,025.00	\$6,025.00	\$0.00	\$525.73	\$1,109.18	\$4,915.82	18.41
231 RETIREMENT PROFESSIONAL	\$13,605.00	\$13,605.00	\$0.00	\$1,133.76	\$2,267.52	\$11,337.48	16.67
333 MILEAGE STAFF	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00
540 ADVERTISING	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$3,000.00	\$3,000.00	\$0.00	\$863.91	\$1,638.91	\$1,361.09	54.63
810 DUES AND FEES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
1210 PROGRAM DIRECTOR	\$272,935.00	\$272,935.00	\$0.00	\$23,253.22	\$47,104.36	\$225,830.64	17.26
1220 RESOURCE PROGRAMS							
111 TEACHERS/PROFESSIONALS	\$1,680,944.00	\$1,680,944.00	\$0.00	\$141,924.64	\$293,086.06	\$1,387,857.94	17.44
112 PARAPROFESSIONALS	\$1,475,962.00	\$1,475,962.00	\$0.00	\$129,553.00	\$255,529.16	\$1,220,432.84	17.31
123 SUBSTITUTE TEACHERS	\$50,000.00	\$50,000.00	\$0.00	\$7,985.27	\$9,765.27	\$40,234.73	19.53
151 INCENTIVE PROFESSIONAL STAFF	\$15,000.00	\$15,000.00	\$0.00	\$348.75	\$724.00	\$14,276.00	4.83
211 HEALTH CARE PROFESSIONAL	\$287,256.00	\$287,256.00	\$0.00	\$21,987.79	\$44,692.44	\$242,563.56	15.56
212 HEALTH CARE PARAPROFESSIONALS	\$308,134.00	\$308,134.00	\$0.00	\$27,124.21	\$56,147.79	\$251,986.21	18.22
221 FICA PROFESSIONAL	\$142,808.00	\$142,808.00	\$0.00	\$10,853.59	\$22,412.97	\$120,395.03	15.69
222 FICA PARAPROFESSIONAL	\$111,530.00	\$111,530.00	\$0.00	\$9,747.23	\$19,205.68	\$92,324.32	17.22
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$610.83	\$747.07	-\$747.07	0.00
231 RETIREMENT PROFESSIONAL	\$184,395.00	\$184,395.00	\$0.00	\$14,053.48	\$29,021.98	\$155,373.02	15.74
232 RETIREMENT PARAPROFESSIONALS	\$138,285.00	\$138,285.00	\$0.00	\$12,568.97	\$24,963.96	\$113,321.04	18.05
281 HEALTH BENEFITS FOR TEACHERS	\$52,000.00	\$52,000.00	\$0.00	\$2,708.35	\$5,416.70	\$46,583.30	10.42
333 MILEAGE STAFF	\$3,500.00	\$3,500.00	\$0.00	\$134.90	\$134.90	\$3,365.10	3.85
340 OTHER PROFESSIONAL SERVICES	\$20,000.00	\$20,000.00	\$0.00	\$60.00	\$60.00	\$19,940.00	0.30
352 OTHER TECHNICAL SERVICES	\$5,000.00	\$5,000.00	\$3,253.70	\$1,369.38	\$1,369.38	\$376.92	92.46
531 POSTAGE	\$950.00	\$950.00	\$0.00	\$0.00	\$9.92	\$940.08	1.04
580 TRAVEL:MEAL,HOTEL,RENTAL	\$3,500.00	\$3,500.00	\$0.00	\$125.67	\$125.67	\$3,374.33	3.59
610 GENERAL SUPPLIES	\$35,000.00	\$35,000.00	\$0.00	\$880.66	\$1,510.08	\$33,489.92	4.31
733 FURNITURE AND FIXTURES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
890 MISCELLANEOUS EXPENDITURES	\$10,000.00	\$10,000.00	\$650.00	\$1,206.00	\$2,505.22	\$6,844.78	31.55
1220 RESOURCE PROGRAMS	\$4,525,264.00	\$4,525,264.00	\$3,903.70	\$383,242.72	\$767,428.25	\$3,753,932.05	17.05

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1200 SPECIAL EDUCATION							
1230 CONTRACTED PROGRAMS							
340 OTHER PROFESSIONAL SERVICES	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	0.00
1230 CONTRACTED PROGRAMS	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	0.00
1291 SPED AGE 3-5							
112 PARAPROFESSIONALS	\$117,718.00	\$117,718.00	\$0.00	\$17,327.16	\$34,021.18	\$83,696.82	28.90
151 INCENTIVE PROFESSIONAL STAFF	\$16,000.00	\$16,000.00	\$0.00	\$582.00	\$970.00	\$15,030.00	6.06
212 HEALTH CARE PARAPROFESSIONALS	\$35,000.00	\$35,000.00	\$0.00	\$4,026.67	\$8,971.33	\$26,028.67	25.63
221 FICA PROFESSIONAL	\$1,224.00	\$1,224.00	\$0.00	\$42.56	\$70.89	\$1,153.11	5.79
222 FICA PARAPROFESSIONAL	\$9,007.00	\$9,007.00	\$0.00	\$1,317.68	\$2,586.92	\$6,420.08	28.72
231 RETIREMENT PROFESSIONAL	\$2,448.00	\$2,448.00	\$0.00	\$57.49	\$95.82	\$2,352.18	3.91
232 RETIREMENT PARAPROFESSIONALS	\$11,627.00	\$11,627.00	\$0.00	\$1,689.09	\$3,315.64	\$8,311.36	28.52
333 MILEAGE STAFF	\$6,000.00	\$6,000.00	\$0.00	\$564.81	\$922.18	\$5,077.82	15.37
340 OTHER PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
352 OTHER TECHNICAL SERVICES	\$1,425.00	\$1,425.00	\$0.00	\$83.00	\$83.00	\$1,342.00	5.82
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$15.02	\$30.04	-\$30.04	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$950.00	\$950.00	\$0.00	\$0.00	\$0.00	\$950.00	0.00
610 GENERAL SUPPLIES	\$5,500.00	\$5,500.00	\$523.50	\$660.08	\$660.08	\$4,316.42	21.52
1291 SPED AGE 3-5	\$216,899.00	\$216,899.00	\$523.50	\$26,365.56	\$51,727.08	\$164,648.42	24.09
1200 SPECIAL EDUCATION	\$5,544,648.00	\$5,544,648.00	\$4,427.20	\$433,621.59	\$873,116.63	\$4,667,104.17	15.83
1300 SUMMER SCHOOL							
1300 SUMMER SCHOOLS							
151 INCENTIVE PROFESSIONAL STAFF	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	0.00
222 FICA PARAPROFESSIONAL	\$4,590.00	\$4,590.00	\$0.00	\$0.00	\$0.00	\$4,590.00	0.00
231 RETIREMENT PROFESSIONAL	\$5,926.00	\$5,926.00	\$0.00	\$0.00	\$0.00	\$5,926.00	0.00
610 GENERAL SUPPLIES	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00
1300 SUMMER SCHOOLS	\$73,516.00	\$73,516.00	\$0.00	\$0.00	\$0.00	\$73,516.00	0.00
1300 SUMMER SCHOOL	\$73,516.00	\$73,516.00	\$0.00	\$0.00	\$0.00	\$73,516.00	0.00
2100 PUPIL SUPPORT							
2110 ATTENDANCE/SOCIAL WORK							
116 PROFESSIONAL NON-CERTIFIED	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00
226 FICA NC PROFESSIONAL	\$1,148.00	\$1,148.00	\$0.00	\$0.00	\$0.00	\$1,148.00	0.00
236 RETIREMENT NC PROFESSIONAL	\$1,482.00	\$1,482.00	\$0.00	\$0.00	\$0.00	\$1,482.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$255.00	\$255.00	\$393.00	\$4,352.00	12.96
610 GENERAL SUPPLIES	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$75.00	\$14,925.00	0.50
735 TECHNOLOGY SOFTWARE	\$0.00	\$4,000.00	\$3,680.00	\$0.00	\$0.00	\$320.00	92.00
890 MISCELLANEOUR EXPENDITURES	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
2110 ATTENDANCE/SOCIAL WORK	\$42,630.00	\$46,630.00	\$3,935.00	\$255.00	\$468.00	\$42,227.00	9.44

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2100 PUPIL SUPPORT							
2120 GUIDANCE							
110 CLERICAL_BUSDRIVERS	\$98,705.00	\$98,705.00	\$0.00	\$9,542.03	\$20,001.47	\$78,703.53	20.26
111 TEACHERS/PROFESSIONALS	\$791,483.88	\$791,483.88	\$0.00	\$65,668.36	\$129,470.07	\$662,013.81	16.36
210 HEALTH CARE NON-INSTRUCTIONAL	\$8,477.00	\$8,477.00	\$0.00	\$2,189.78	\$4,379.56	\$4,097.44	51.66
211 HEALTH CARE PROFESSIONAL	\$91,023.00	\$91,023.00	\$0.00	\$8,891.64	\$17,187.56	\$73,835.44	18.88
220 FICA NON INSTRUCTIONAL	\$7,550.00	\$7,550.00	\$0.00	\$715.80	\$1,501.77	\$6,048.23	19.89
221 FICA PROFESSIONAL	\$63,036.00	\$63,036.00	\$0.00	\$5,117.18	\$10,090.94	\$52,945.06	16.01
230 RETIREMENT NON INSTRUCTIONAL	\$9,750.00	\$9,750.00	\$0.00	\$942.55	\$1,975.71	\$7,774.29	20.26
231 RETIREMENT PROFESSIONAL	\$80,654.00	\$80,654.00	\$0.00	\$6,486.58	\$12,788.77	\$67,865.23	15.86
281 HEALTH BENEFITS FOR TEACHERS	\$26,000.00	\$26,000.00	\$0.00	\$2,166.68	\$4,333.36	\$21,666.64	16.67
580 TRAVEL:MEAL,HOTEL,RENTAL	\$2,200.00	\$2,200.00	\$1,979.80	\$400.00	\$400.00	-\$179.80	108.17
610 GENERAL SUPPLIES	\$4,500.00	\$8,468.00	\$0.00	\$28.34	\$168.10	\$8,299.90	1.99
2120 GUIDANCE	\$1,183,378.88	\$1,187,346.88	\$1,979.80	\$102,148.94	\$202,297.31	\$983,069.77	17.20
2130 HEALTH SERVICES							
112 PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$3,945.27	\$3,945.27	-\$3,945.27	0.00
116 PROFESSIONAL NON-CERTIFIED	\$171,039.00	\$171,039.00	\$0.00	\$19,862.50	\$47,790.92	\$123,248.08	27.94
123 SUBSTITUTE TEACHERS	\$15,000.00	\$15,000.00	\$0.00	\$583.25	\$1,405.75	\$13,594.25	9.37
156 SALARIES-PROFESSIONAL NON CERTIFIED	\$0.00	\$0.00	\$0.00	\$500.00	\$1,000.00	-\$1,000.00	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$1,991.86	\$1,991.86	-\$1,991.86	0.00
216 HEALTH CARE NC PROFESSIONAL	\$23,902.00	\$23,902.00	\$0.00	\$1,991.86	\$3,983.72	\$19,918.28	16.67
222 FICA PARAPROFESSIONAL	\$0.00	\$0.00	\$0.00	\$299.40	\$299.40	-\$299.40	0.00
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$44.62	\$107.54	-\$107.54	0.00
226 FICA NC PROFESSIONAL	\$14,079.00	\$14,079.00	\$0.00	\$1,638.02	\$3,890.65	\$10,188.35	27.63
232 RETIREMENT PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$389.71	\$389.71	-\$389.71	0.00
236 RETIREMENT NC PROFESSIONAL	\$18,179.00	\$18,179.00	\$0.00	\$2,011.37	\$4,819.47	\$13,359.53	26.51
286 HEALTH BENEFITS PROFESSIONALS	\$13,000.00	\$13,000.00	\$0.00	\$1,083.34	\$2,166.68	\$10,833.32	16.67
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$1,604.53	\$1,604.53	-\$1,604.53	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$59.00	\$59.00	-\$59.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$702.60	\$702.60	\$4,297.40	14.05
610 GENERAL SUPPLIES	\$10,000.00	\$10,000.00	\$350.90	\$2,581.24	\$3,086.35	\$6,562.75	34.37
2130 HEALTH SERVICES	\$270,199.00	\$270,199.00	\$350.90	\$39,288.57	\$77,243.45	\$192,604.65	28.72
2140 PSYCHOLOGISCAL SERVICES							
111 TEACHERS/PROFESSIONALS	\$0.00	\$0.00	\$0.00	\$4,054.06	\$8,756.76	-\$8,756.76	0.00
221 FICA PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$310.13	\$669.89	-\$669.89	0.00
231 RETIREMENT PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$400.45	\$864.97	-\$864.97	0.00
2140 PSYCHOLOGISCAL SERVICES	\$0.00	\$0.00	\$0.00	\$4,764.64	\$10,291.62	-\$10,291.62	0.00

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2100 PUPIL SUPPORT							
2141 PSYCHOLOGIST							
333 MILEAGE STAFF	\$950.00	\$950.00	\$0.00	\$10.57	\$10.57	\$939.43	1.11
340 OTHER PROFESSIONAL SERVICES	\$300,000.00	\$300,000.00	\$0.00	\$32,734.00	\$42,770.00	\$257,230.00	14.26
580 TRAVEL:MEAL,HOTEL,RENTAL	\$950.00	\$950.00	\$0.00	\$0.00	\$0.00	\$950.00	0.00
610 GENERAL SUPPLIES	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00
2141 PSYCHOLOGIST	\$305,900.00	\$305,900.00	\$0.00	\$32,744.57	\$42,780.57	\$263,119.43	13.99
2151 SPEECH PATHOLOGY							
111 TEACHERS/PROFESSIONALS	\$262,389.00	\$211,344.00	\$0.00	\$16,976.53	\$34,588.53	\$176,755.47	16.37
112 PARAPROFESSIONALS	\$107,769.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
211 HEALTH CARE PROFESSIONAL	\$25,155.00	\$25,155.00	\$0.00	\$3,403.37	\$6,780.99	\$18,374.01	26.96
221 FICA PROFESSIONAL	\$20,816.00	\$16,404.00	\$0.00	\$1,318.48	\$2,685.66	\$13,718.34	16.37
222 FICA PARAPROFESSIONAL	\$3,746.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
231 RETIREMENT PROFESSIONAL	\$26,878.00	\$20,868.00	\$0.00	\$1,676.91	\$3,416.60	\$17,451.40	16.37
232 RETIREMENT PARAPROFESSIONALS	\$4,837.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
281 HEALTH BENEFITS FOR TEACHERS	\$13,000.00	\$13,000.00	\$0.00	\$352.09	\$704.18	\$12,295.82	5.42
2151 SPEECH PATHOLOGY	\$464,590.00	\$286,771.00	\$0.00	\$23,727.38	\$48,175.96	\$238,595.04	16.80
2152 SPEECH PATH							
116 PROFESSIONAL NON-CERTIFIED	\$0.00	\$158,814.00	\$0.00	\$16,443.25	\$46,616.20	\$112,197.80	29.35
216 HEALTH CARE NC PROFESSIONAL	\$0.00	\$32,376.00	\$0.00	\$4,587.29	\$7,285.53	\$25,090.47	22.50
226 FICA NC PROFESSIONAL	\$0.00	\$27,636.00	\$0.00	\$1,251.26	\$3,554.27	\$24,081.73	12.86
236 RETIREMENT NC PROFESSIONAL	\$0.00	\$35,760.00	\$0.00	\$1,624.23	\$4,604.66	\$31,155.34	12.88
333 MILEAGE STAFF	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$85.00	\$85.00	-\$85.00	0.00
610 GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	\$21.96	\$21.96	\$1,978.04	1.10
2152 SPEECH PATH	\$3,000.00	\$257,586.00	\$0.00	\$24,012.99	\$62,167.62	\$195,418.38	24.13
2161 OCCUPATIONAL THERAPY							
116 PROFESSIONAL NON-CERTIFIED	\$46,678.00	\$46,678.00	\$0.00	\$2,518.08	\$10,907.45	\$35,770.55	23.37
216 HEALTH CARE NC PROFESSIONAL	\$15,873.00	\$15,873.00	\$0.00	\$176.01	\$2,256.43	\$13,616.57	14.22
226 FICA NC PROFESSIONAL	\$3,441.00	\$3,441.00	\$0.00	\$192.35	\$830.02	\$2,610.98	24.12
236 RETIREMENT NC PROFESSIONAL	\$4,635.00	\$4,635.00	\$0.00	\$248.73	\$1,077.42	\$3,557.58	23.25
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$189.90	\$189.90	-\$189.90	0.00
352 OTHER TECHNICAL SERVICES	\$0.00	\$0.00	\$2,449.44	\$2,449.44	\$2,449.44	-\$4,898.88	0.00
610 GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$138.70	\$182.40	\$182.40	\$1,678.90	16.06
2161 OCCUPATIONAL THERAPY	\$72,627.00	\$72,627.00	\$2,588.14	\$5,956.91	\$17,893.06	\$52,145.80	28.20

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2100 PUPIL SUPPORT							
2171 PHYSICAL THERAPY							
116 PROFESSIONAL NON-CERTIFIED	\$76,538.00	\$76,538.00	\$0.00	\$6,700.00	\$14,086.75	\$62,451.25	18.40
216 HEALTH CARE NC PROFESSIONAL	\$22,965.00	\$22,965.00	\$0.00	\$1,915.62	\$3,838.08	\$19,126.92	16.71
226 FICA NC PROFESSIONAL	\$5,855.00	\$5,855.00	\$0.00	\$494.55	\$1,041.58	\$4,813.42	17.79
236 RETIREMENT NC PROFESSIONAL	\$7,560.00	\$7,560.00	\$0.00	\$661.81	\$1,391.46	\$6,168.54	18.41
2171 PHYSICAL THERAPY	\$112,918.00	\$112,918.00	\$0.00	\$9,771.98	\$20,357.87	\$92,560.13	18.03
2100 PUPIL SUPPORT	\$2,455,242.88	\$2,539,977.88	\$8,853.84	\$242,670.98	\$481,675.46	\$2,049,448.58	19.31
2200 STAFF SUPPORT							
2211 SCHOOL IMPROVEMENT							
110 CLERICAL_BUSDRIVERS	\$55,102.00	\$55,102.00	\$0.00	\$5,024.03	\$10,235.22	\$44,866.78	18.58
111 TEACHERS/PROFESSIONALS	\$266,265.00	\$266,265.00	\$0.00	\$22,188.75	\$44,377.50	\$221,887.50	16.67
211 HEALTH CARE PROFESSIONAL	\$47,804.00	\$47,804.00	\$0.00	\$3,983.72	\$7,967.44	\$39,836.56	16.67
220 FICA NON INSTRUCTIONAL	\$4,215.00	\$4,215.00	\$0.00	\$384.34	\$782.99	\$3,432.01	18.58
221 FICA PROFESSIONAL	\$20,370.00	\$20,370.00	\$0.00	\$1,633.12	\$3,266.24	\$17,103.76	16.03
230 RETIREMENT NON INSTRUCTIONAL	\$5,443.00	\$5,443.00	\$0.00	\$496.26	\$1,011.01	\$4,431.99	18.57
231 RETIREMENT PROFESSIONAL	\$26,301.00	\$26,301.00	\$0.00	\$2,191.76	\$4,383.52	\$21,917.48	16.67
333 MILEAGE STAFF	\$500.00	\$500.00	\$0.00	\$57.04	\$216.82	\$283.18	43.36
340 OTHER PROFESSIONAL SERVICES	\$0.00	-\$200,000.00	\$0.00	\$0.00	\$2,000.00	-\$202,000.00	-1.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$411,600.00	\$411,600.00	\$820,500.00	\$0.00	\$212,116.91	-\$621,016.91	250.88
610 GENERAL SUPPLIES	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$52.64	\$11,947.36	0.44
611 TESTING MATERIAL	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
612 COPY COST	\$0.00	\$0.00	\$0.00	\$0.00	\$351.19	-\$351.19	0.00
625 CONSUMABLES	\$36,000.00	\$11,000.00	\$0.00	\$0.00	\$371.81	\$10,628.19	3.38
640 BOOKS/PERIODICALS	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0.00
733 FURNITURE AND FIXTURS	\$0.00	\$0.00	\$3,912.00	\$0.00	\$0.00	-\$3,912.00	0.00
735 TECHNOLOGY SOFTWARE	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$39.07	\$975.18	-\$975.18	0.00
2211 SCHOOL IMPROVEMENT	\$1,010,600.00	\$690,600.00	\$824,412.00	\$35,998.09	\$288,108.47	-\$421,920.47	161.09
2213 INSERVICE							
580 TRAVEL:MEAL,HOTEL,RENTAL	\$53,200.00	\$17,200.00	\$817.00	\$411.00	\$411.00	\$15,972.00	7.14
2213 INSERVICE	\$53,200.00	\$17,200.00	\$817.00	\$411.00	\$411.00	\$15,972.00	7.14

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2200 STAFF SUPPORT							
2214 IMPLEMENTATION OF STANDARDS							
151 INCENTIVE PROFESSIONAL STAFF	\$229,890.00	\$229,890.00	\$0.00	\$263.50	\$5,694.25	\$224,195.75	2.48
211 HEALTH CARE PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$873.22	-\$873.22	0.00
221 FICA PROFESSIONAL	\$17,587.00	\$17,587.00	\$0.00	\$20.16	\$425.67	\$17,161.33	2.42
231 RETIREMENT PROFESSIONAL	\$22,708.00	\$22,708.00	\$0.00	\$26.03	\$562.50	\$22,145.50	2.48
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$225.00	\$0.00	\$0.00	-\$225.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$148.71	-\$148.71	0.00
640 BOOKS/PERIODICALS	\$950,000.00	\$850,000.00	\$15,139.12	\$0.00	\$7,985.01	\$826,875.87	2.72
641 eBOOKS	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
735 TECHNOLOGY SOFTWARE	\$225,000.00	\$221,000.00	\$0.00	\$1,540.00	\$2,699.63	\$218,300.37	1.22
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$24.47	-\$24.47	0.00
2214 IMPLEMENTATION OF STANDARDS	\$1,455,185.00	\$1,351,185.00	\$15,364.12	\$1,849.69	\$18,413.46	\$1,317,407.42	2.50
2220 MEDIA LIBRARY							
111 TEACHERS/PROFESSIONALS	\$276,476.00	\$276,476.00	\$0.00	\$25,399.99	\$52,624.86	\$223,851.14	19.03
112 PARAPROFESSIONALS	\$151,800.00	\$151,800.00	\$0.00	\$3,753.97	\$8,304.99	\$143,495.01	5.47
123 SUBSTITUTE TEACHERS	\$6,450.00	\$6,450.00	\$0.00	\$105.00	\$105.00	\$6,345.00	1.63
211 HEALTH CARE PROFESSIONAL	\$39,800.00	\$39,800.00	\$0.00	\$2,694.49	\$5,389.34	\$34,410.66	13.54
212 HEALTH CARE PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$706.38	\$1,412.76	-\$1,412.76	0.00
221 FICA PROFESSIONAL	\$22,978.00	\$22,978.00	\$0.00	\$2,002.75	\$4,145.08	\$18,832.92	18.04
222 FICA PARAPROFESSIONAL	\$11,613.00	\$11,613.00	\$0.00	\$285.13	\$630.46	\$10,982.54	5.43
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$8.03	\$8.03	-\$8.03	0.00
231 RETIREMENT PROFESSIONAL	\$30,359.00	\$30,359.00	\$0.00	\$2,562.47	\$5,305.19	\$25,053.81	17.47
232 RETIREMENT PARAPROFESSIONALS	\$14,995.00	\$14,995.00	\$0.00	\$370.80	\$820.35	\$14,174.65	5.47
281 HEALTH BENEFITS FOR TEACHERS	\$6,500.00	\$6,500.00	\$0.00	\$1,083.34	\$2,166.68	\$4,333.32	33.33
333 MILEAGE STAFF	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$415.00	\$0.00	\$415.00	-\$830.00	0.00
610 GENERAL SUPPLIES	\$12,345.00	\$48,338.00	\$8,193.04	\$5,688.43	\$6,104.64	\$34,040.32	29.58
640 BOOKS/PERIODICALS	\$20,865.00	\$20,865.00	\$11,401.74	\$930.30	\$1,060.86	\$8,402.40	59.73
642 AUDIO-VISUAL MATERIALS	\$700.00	\$700.00	\$0.00	\$0.00	\$0.00	\$700.00	0.00
733 FURNITURE AND FIXTURS	\$3,300.00	\$3,300.00	\$0.00	\$0.00	\$0.00	\$3,300.00	0.00
734 TECHNOLGOY HARDWARE	\$8,810.00	\$8,810.00	\$5,649.02	\$0.00	\$0.00	\$3,160.98	64.12
810 DUES AND FEES	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
2220 MEDIA LIBRARY	\$608,791.00	\$644,784.00	\$25,658.80	\$45,591.08	\$88,493.24	\$530,631.96	17.70
2200 STAFF SUPPORT	\$3,127,776.00	\$2,703,769.00	\$866,251.92	\$83,849.86	\$395,426.17	\$1,442,090.91	46.66

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2300 GENERAL ADMINISTRATION							
2310 BOARD OF EDUCATION							
110 CLERICAL_BUSDRIVERS	\$22,500.00	\$22,500.00	\$0.00	\$0.00	\$0.00	\$22,500.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$4,900.00	\$4,900.00	\$0.00	\$0.00	\$0.00	\$4,900.00	0.00
220 FICA NON INSTRUCTIONAL	\$1,680.00	\$1,680.00	\$0.00	\$0.00	\$0.00	\$1,680.00	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$2,160.00	\$2,160.00	\$0.00	\$0.00	\$0.00	\$2,160.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$13,000.00	\$58,000.00	\$0.00	\$0.00	\$45,635.00	\$12,365.00	78.68
520 PROPERTY/LIABILITY INSURANCE	\$680,000.00	\$635,000.00	\$0.00	\$31,710.58	\$31,710.58	\$603,289.42	4.99
540 ADVERTISING	\$15,000.00	\$10,000.00	\$0.00	\$253.08	\$521.22	\$9,478.78	5.21
550 PRINTING/BINDING	\$0.00	\$0.00	\$0.00	\$3,001.04	\$3,001.04	-\$3,001.04	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$7,000.00	\$7,000.00	\$0.00	\$627.00	\$1,161.00	\$5,839.00	16.59
610 GENERAL SUPPLIES	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
810 DUES AND FEES	\$15,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
890 MISCELLANEOUS EXPENDITURES	\$0.00	\$0.00	\$0.00	\$922.00	\$5,436.41	-\$5,436.41	0.00
2310 BOARD OF EDUCATION	\$766,240.00	\$756,240.00	\$0.00	\$36,513.70	\$87,465.25	\$668,774.75	11.57
2320 SUPERINTENDENT							
105 SUPERINTENDENT SALARY	\$243,382.00	\$243,382.00	\$0.00	\$20,916.17	\$41,832.34	\$201,549.66	17.19
110 CLERICAL_BUSDRIVERS	\$68,716.00	\$68,716.00	\$0.00	\$5,789.90	\$11,981.09	\$56,734.91	17.44
210 HEALTH CARE NON-INSTRUCTIONAL	\$17,801.00	\$17,801.00	\$0.00	\$1,483.40	\$2,966.80	\$14,834.20	16.67
220 FICA NON INSTRUCTIONAL	\$5,256.00	\$5,256.00	\$0.00	\$425.57	\$881.84	\$4,374.16	16.78
221 FICA PROFESSIONAL	\$18,618.00	\$18,618.00	\$0.00	\$0.00	\$0.00	\$18,618.00	0.00
225 FICA SUPERINTENDENT	\$23,509.00	\$23,509.00	\$0.00	\$303.15	\$819.68	\$22,689.32	3.49
230 RETIREMENT NON INSTRUCTIONAL	\$6,788.00	\$6,788.00	\$0.00	\$571.91	\$1,183.46	\$5,604.54	17.43
235 RETIREMENT SUPERINTENDENT	\$0.00	\$0.00	\$0.00	\$1,959.10	\$3,918.20	-\$3,918.20	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$339.77	\$339.77	-\$339.77	0.00
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$100.00	\$200.00	-\$200.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$85.49	\$5,914.51	1.42
610 GENERAL SUPPLIES	\$6,500.00	\$6,500.00	\$0.00	\$218.01	\$234.98	\$6,265.02	3.62
733 FURNITURE AND FIXTURES	\$10,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
810 DUES AND FEES	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$21.99	\$2,978.01	0.73
890 MISCELLANEOUS EXPENDITURES	\$11,000.00	\$6,000.00	\$0.00	\$1,525.23	\$2,736.80	\$3,263.20	45.61
2320 SUPERINTENDENT	\$420,570.00	\$410,570.00	\$0.00	\$33,632.21	\$67,202.44	\$343,367.56	16.37
2330 LEGAL SERVICES							
317 LEGAL SERVICES	\$45,000.00	\$45,000.00	\$0.00	\$2,402.50	\$6,035.00	\$38,965.00	13.41
2330 LEGAL SERVICES	\$45,000.00	\$45,000.00	\$0.00	\$2,402.50	\$6,035.00	\$38,965.00	13.41
2300 GENERAL ADMINISTRATION	\$1,231,810.00	\$1,211,810.00	\$0.00	\$72,548.41	\$160,702.69	\$1,051,107.31	13.26

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2400 SCHOOL ADMINISTRATION							
2410 OFFICE OF THE PRINCIPAL							
110 CLERICAL_BUSDRIVERS	\$586,785.00	\$586,785.00	\$0.00	\$67,550.24	\$140,470.38	\$446,314.62	23.94
111 TEACHERS/PROFESSIONALS	\$1,356,611.30	\$1,356,611.30	\$0.00	\$107,377.60	\$215,223.07	\$1,141,388.23	15.86
112 PARAPROFESSIONALS	\$20,641.00	\$20,641.00	\$0.00	\$0.00	\$0.00	\$20,641.00	0.00
116 PROFESSIONAL NON-CERTIFIED	\$0.00	\$0.00	\$0.00	\$525.00	\$525.00	-\$525.00	0.00
123 SUBSTITUTE TEACHERS	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
151 INCENTIVE PROFESSIONAL STAFF	\$0.00	\$0.00	\$0.00	\$1,085.00	\$1,364.00	-\$1,364.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$124,977.00	\$124,977.00	\$0.00	\$10,937.96	\$21,875.92	\$103,101.08	17.50
211 HEALTH CARE PROFESSIONAL	\$206,898.00	\$206,898.00	\$0.00	\$13,162.73	\$26,134.89	\$180,763.11	12.63
220 FICA NON INSTRUCTIONAL	\$48,131.00	\$48,131.00	\$0.00	\$5,089.78	\$10,590.36	\$37,540.64	22.00
221 FICA PROFESSIONAL	\$110,649.00	\$110,649.00	\$0.00	\$8,180.68	\$16,335.82	\$94,313.18	14.76
222 FICA PARAPROFESSIONAL	\$1,579.00	\$1,579.00	\$0.00	\$0.00	\$0.00	\$1,579.00	0.00
226 FICA NC PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$40.16	\$40.16	-\$40.16	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$62,152.00	\$62,152.00	\$0.00	\$6,630.61	\$13,824.36	\$48,327.64	22.24
231 RETIREMENT PROFESSIONAL	\$142,873.00	\$142,873.00	\$0.00	\$10,713.74	\$21,394.09	\$121,478.91	14.97
232 RETIREMENT PARAPROFESSIONALS	\$2,039.00	\$2,039.00	\$0.00	\$0.00	\$0.00	\$2,039.00	0.00
333 MILEAGE STAFF	\$550.00	\$550.00	\$0.00	\$0.00	\$0.00	\$550.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$530.00	\$470.00	53.00
382 DISTANCE EDUCATION ONLY	\$10,750.00	\$10,750.00	\$0.00	\$1,226.11	\$2,155.23	\$8,594.77	20.05
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$20,000.00	\$8,475.45	\$8,058.45	\$9,706.04	\$1,818.51	90.91
610 GENERAL SUPPLIES	\$10,169.00	\$10,169.00	\$3,654.92	\$370.66	\$1,710.85	\$4,803.23	52.77
733 FURNITURE AND FIXTURES	\$4,369.00	\$4,369.00	\$2,520.24	\$0.00	\$303.28	\$1,545.48	64.63
890 MISCELLANEOUS EXPENDITURES	\$4,396.00	\$4,396.00	\$0.00	\$154.32	\$1,074.22	\$3,321.78	24.44
2410 OFFICE OF THE PRINCIPAL	\$2,699,569.30	\$2,719,569.30	\$14,650.61	\$241,103.04	\$483,257.67	\$2,221,661.02	18.31

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2400 SCHOOL ADMINISTRATION							
2490 ACTIVITIES OFFICES							
110 CLERICAL_BUSDRIVERS	\$93,706.00	\$93,706.00	\$0.00	\$12,306.79	\$25,798.02	\$67,907.98	27.53
111 TEACHERS/PROFESSIONALS	\$176,568.00	\$176,568.00	\$0.00	\$9,554.03	\$28,748.76	\$147,819.24	16.28
112 PARAPROFESSIONALS	\$17,640.00	\$17,640.00	\$0.00	\$1,086.80	\$1,936.41	\$15,703.59	10.98
210 HEALTH CARE NON-INSTRUCTIONAL	\$39,584.00	\$39,584.00	\$0.00	\$3,555.01	\$7,189.48	\$32,394.52	18.16
211 HEALTH CARE PROFESSIONAL	\$35,853.00	\$35,853.00	\$0.00	\$1,991.86	\$5,975.58	\$29,877.42	16.67
220 FICA NON INSTRUCTIONAL	\$7,169.00	\$7,169.00	\$0.00	\$938.31	\$1,967.18	\$5,201.82	27.44
221 FICA PROFESSIONAL	\$13,506.00	\$13,506.00	\$0.00	\$711.70	\$2,150.90	\$11,355.10	15.93
222 FICA PARAPROFESSIONAL	\$1,350.00	\$1,350.00	\$0.00	\$83.14	\$148.14	\$1,201.86	10.97
230 RETIREMENT NON INSTRUCTIONAL	\$9,256.00	\$9,256.00	\$0.00	\$1,215.64	\$2,548.27	\$6,707.73	27.53
231 RETIREMENT PROFESSIONAL	\$17,440.00	\$17,440.00	\$0.00	\$943.73	\$2,097.16	\$15,342.84	12.02
232 RETIREMENT PARAPROFESSIONALS	\$1,742.00	\$1,742.00	\$0.00	\$107.35	\$191.27	\$1,550.73	10.98
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$2,038.29	\$3,850.07	-\$3,850.07	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	-\$200.00	0.00
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$100.00	\$200.00	-\$200.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$252.69	\$252.69	-\$252.69	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00	-\$30.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$960.90	\$1,183.40	-\$1,183.40	0.00
2490 ACTIVITIES OFFICES	\$413,814.00	\$413,814.00	\$0.00	\$36,076.24	\$84,467.33	\$329,346.67	20.41
2400 SCHOOL ADMINISTRATION	\$3,113,383.30	\$3,133,383.30	\$14,650.61	\$277,179.28	\$567,725.00	\$2,551,007.69	18.59

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2500 BUSINESS SUPPORT							
2510 BUSINESS SERVICES							
110 CLERICAL_BUSDRIVERS	\$187,919.00	\$187,919.00	\$0.00	\$22,035.00	\$42,497.04	\$145,421.96	22.61
116 PROFESSIONAL NON-CERTIFIED	\$188,103.00	\$188,103.00	\$0.00	\$15,675.25	\$31,350.50	\$156,752.50	16.67
210 HEALTH CARE NON-INSTRUCTIONAL	\$38,939.00	\$38,939.00	\$0.00	\$2,988.58	\$5,897.70	\$33,041.30	15.15
216 HEALTH CARE NC PROFESSIONAL	\$17,801.00	\$17,801.00	\$0.00	\$1,483.40	\$2,966.80	\$14,834.20	16.67
220 FICA NON INSTRUCTIONAL	\$14,376.00	\$14,376.00	\$0.00	\$1,673.51	\$3,226.75	\$11,149.25	22.45
226 FICA NC PROFESSIONAL	\$14,390.00	\$14,390.00	\$0.00	\$1,162.36	\$2,324.72	\$12,065.28	16.16
230 RETIREMENT NON INSTRUCTIONAL	\$18,562.00	\$18,562.00	\$0.00	\$2,176.58	\$4,197.78	\$14,364.22	22.61
236 RETIREMENT NC PROFESSIONAL	\$18,580.00	\$18,580.00	\$0.00	\$1,548.37	\$3,096.74	\$15,483.26	16.67
315 ACCOUNTING SERVICES	\$30,000.00	\$30,000.00	\$0.00	\$22,880.00	\$22,880.00	\$7,120.00	76.27
333 MILEAGE STAFF	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$20,000.00	\$20,000.00	\$0.00	\$119.00	\$119.00	\$19,881.00	0.60
382 DISTANCE EDUCATION ONLY	\$15,000.00	\$15,000.00	\$0.00	\$2,051.25	\$4,272.06	\$10,727.94	28.48
531 POSTAGE	\$35,000.00	\$35,000.00	\$0.00	\$1,967.76	\$4,614.80	\$30,385.20	13.19
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$74.00	\$198.50	\$4,801.50	3.97
610 GENERAL SUPPLIES	\$10,000.00	\$10,000.00	\$750.35	\$1,599.60	\$1,845.49	\$7,404.16	25.96
612 COPY COST	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$598.47	\$4,401.53	11.97
733 FURNITURE AND FIXTURES	\$10,000.00	\$10,000.00	\$0.00	\$11,933.76	\$11,933.76	-\$1,933.76	119.34
734 TECHNOLOGY HARDWARE	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
890 MISCELLANEOUS EXPENDITURES	\$10,000.00	\$10,000.00	\$0.00	\$89.98	\$388.42	\$9,611.58	3.88
2510 BUSINESS SERVICES	\$641,670.00	\$641,670.00	\$750.35	\$89,458.40	\$142,408.53	\$498,511.12	22.31

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2500 BUSINESS SUPPORT							
2560 PUBLIC RELATIONS							
110 CLERICAL_BUSDRIVERS	\$45,000.00	\$45,000.00	\$0.00	\$5,259.08	\$11,705.45	\$33,294.55	26.01
116 PROFESSIONAL NON-CERTIFIED	\$85,698.00	\$85,698.00	\$0.00	\$4,233.33	\$8,466.66	\$77,231.34	9.88
210 HEALTH CARE NON-INSTRUCTIONAL	\$8,477.00	\$8,477.00	\$0.00	\$706.38	\$1,412.76	\$7,064.24	16.67
216 HEALTH CARE NC PROFESSIONAL	\$23,902.00	\$23,902.00	\$0.00	\$0.00	\$0.00	\$23,902.00	0.00
220 FICA NON INSTRUCTIONAL	\$4,665.00	\$4,665.00	\$0.00	\$388.67	\$868.16	\$3,796.84	18.61
226 FICA NC PROFESSIONAL	\$6,556.00	\$6,556.00	\$0.00	\$323.85	\$647.70	\$5,908.30	9.88
230 RETIREMENT NON INSTRUCTIONAL	\$6,025.00	\$6,025.00	\$0.00	\$519.48	\$1,156.24	\$4,868.76	19.19
236 RETIREMENT NC PROFESSIONAL	\$8,465.00	\$8,465.00	\$0.00	\$418.16	\$836.32	\$7,628.68	9.88
333 MILEAGE STAFF	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
540 ADVERTSING	\$16,000.00	\$16,000.00	\$0.00	\$5,505.00	\$9,060.00	\$6,940.00	56.62
580 TRAVEL:MEAL,HOTEL,RENTAL	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00
610 GENERAL SUPPLIES	\$7,000.00	\$7,000.00	\$0.00	\$677.98	\$677.98	\$6,322.02	9.69
612 COPY COST	\$0.00	\$0.00	\$0.00	\$0.00	\$42.61	-\$42.61	0.00
733 FURNITURE AND FIXTURS	\$0.00	\$0.00	\$0.00	\$15.02	\$30.04	-\$30.04	0.00
810 DUES AND FEES	\$500.00	\$500.00	\$0.00	\$0.00	\$285.00	\$215.00	57.00
890 MISCELLANEOUR EXPENDITURES	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
2560 PUBLIC RELATIONS	\$218,288.00	\$218,288.00	\$0.00	\$18,046.95	\$35,188.92	\$183,099.08	16.12
2570 PERSONNEL SERVICES							
110 CLERICAL_BUSDRIVERS	\$66,419.00	\$66,419.00	\$0.00	\$7,047.18	\$16,003.92	\$50,415.08	24.10
111 TEACHERS/PROFESSIONALS	\$150,075.00	\$150,075.00	\$0.00	\$12,506.25	\$25,012.50	\$125,062.50	16.67
210 HEALTH CARE NON-INSTRUCTIONAL	\$8,477.00	\$8,477.00	\$0.00	\$738.84	\$1,477.68	\$6,999.32	17.43
211 HEALTH CARE PROFESSIONAL	\$8,477.00	\$8,477.00	\$0.00	\$706.38	\$1,412.76	\$7,064.24	16.67
220 FICA NON INSTRUCTIONAL	\$5,081.00	\$5,081.00	\$0.00	\$504.78	\$1,155.63	\$3,925.37	22.74
221 FICA PROFESSIONAL	\$11,481.00	\$11,481.00	\$0.00	\$953.41	\$1,906.82	\$9,574.18	16.61
230 RETIREMENT NON INSTRUCTIONAL	\$6,561.00	\$6,561.00	\$0.00	\$696.11	\$1,580.84	\$4,980.16	24.09
231 RETIREMENT PROFESSIONAL	\$14,824.00	\$14,824.00	\$0.00	\$1,235.34	\$2,470.68	\$12,353.32	16.67
333 MILEAGE STAFF	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$0.00	\$1,045.84	\$1,952.84	\$8,047.16	19.53
382 DISTANCE EDUCATION ONLY	\$500.00	\$500.00	\$0.00	\$100.00	\$200.00	\$300.00	40.00
540 ADVERTSING	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$164.86	\$164.86	\$4,835.14	3.30
610 GENERAL SUPPLIES	\$3,000.00	\$3,000.00	\$0.00	\$51.40	\$3,127.13	-\$127.13	104.24
733 FURNITURE AND FIXTURS	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
810 DUES AND FEES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$500.00	\$500.00	\$0.00	\$0.00	\$208.49	\$291.51	41.70
2570 PERSONNEL SERVICES	\$297,895.00	\$297,895.00	\$0.00	\$25,750.39	\$56,674.15	\$241,220.85	19.02

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2500 BUSINESS SUPPORT							
2580 TECHNOLOGY SERVICES							
110 CLERICAL_BUSDRIVERS	\$55,395.00	\$55,395.00	\$0.00	\$9,250.08	\$21,881.31	\$33,513.69	39.50
112 PARAPROFESSIONALS	\$53,266.00	\$53,266.00	\$0.00	\$3,598.60	\$7,880.81	\$45,385.19	14.80
116 PROFESSIONAL NON-CERTIFIED	\$430,960.00	\$430,960.00	\$0.00	\$38,656.52	\$79,734.04	\$351,225.96	18.50
212 HEALTH CARE PARAPROFESSIONALS	\$8,477.00	\$8,477.00	\$0.00	\$706.38	\$1,412.76	\$7,064.24	16.67
216 HEALTH CARE NC PROFESSIONAL	\$88,660.00	\$88,660.00	\$0.00	\$7,367.05	\$14,734.10	\$73,925.90	16.62
220 FICA NON INSTRUCTIONAL	\$4,237.00	\$4,237.00	\$0.00	\$705.22	\$1,669.09	\$2,567.91	39.39
222 FICA PARAPROFESSIONAL	\$2,698.00	\$2,698.00	\$0.00	\$274.59	\$601.48	\$2,096.52	22.29
226 FICA NC PROFESSIONAL	\$32,968.00	\$32,968.00	\$0.00	\$2,931.64	\$6,048.49	\$26,919.51	18.35
230 RETIREMENT NON INSTRUCTIONAL	\$5,472.00	\$5,472.00	\$0.00	\$913.71	\$1,985.74	\$3,486.26	36.29
232 RETIREMENT PARAPROFESSIONALS	\$3,484.00	\$3,484.00	\$0.00	\$355.46	\$778.45	\$2,705.55	22.34
236 RETIREMENT NC PROFESSIONAL	\$42,570.00	\$42,570.00	\$0.00	\$3,818.42	\$7,875.97	\$34,694.03	18.50
333 MILEAGE STAFF	\$22,000.00	\$22,000.00	\$0.00	\$133.40	\$629.66	\$21,370.34	2.86
340 OTHER PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$41,857.57	\$69,614.46	\$72,961.88	-\$104,819.45	1148.19
382 DISTANCE EDUCATION ONLY	\$7,500.00	\$7,500.00	\$0.00	\$93.20	\$166.40	\$7,333.60	2.22
531 POSTAGE	\$700.00	\$700.00	\$0.00	\$0.00	\$40.77	\$659.23	5.82
580 TRAVEL:MEAL,HOTEL,RENTAL	\$9,500.00	\$9,500.00	\$2,600.00	\$0.00	\$0.00	\$6,900.00	27.37
610 GENERAL SUPPLIES	\$15,000.00	\$15,000.00	\$1,672.50	\$495.13	\$1,487.02	\$11,840.48	21.06
612 COPY COST	\$500.00	\$500.00	\$0.00	\$0.00	\$42.23	\$457.77	8.45
733 FURNITURE AND FIXTURS	\$220,000.00	\$220,000.00	\$16,093.96	\$7,853.25	\$12,475.15	\$191,430.89	12.99
734 TECHNOLGOY HARDWARE	\$418,000.00	\$268,000.00	\$0.00	\$0.00	\$0.00	\$268,000.00	0.00
735 TECHNOLOGY SOFTWARE	\$365,000.00	\$365,000.00	\$120,743.74	\$5,651.86	\$59,358.11	\$184,898.15	49.34
810 DUES AND FEES	\$0.00	\$0.00	\$0.00	\$65.00	\$65.00	-\$65.00	0.00
2580 TECHNOLOGY SERVICES	\$1,796,387.00	\$1,646,387.00	\$182,967.77	\$152,483.97	\$291,828.46	\$1,171,590.77	28.84
2500 BUSINESS SUPPORT	\$2,954,240.00	\$2,804,240.00	\$183,718.12	\$285,739.71	\$526,100.06	\$2,094,421.82	25.31
2600 OPERATIONS/MAINTENANCE							
2600 UTILITIES							
116 PROFESSIONAL NON-CERTIFIED	\$106,918.00	\$106,918.00	\$0.00	\$8,909.83	\$17,819.66	\$89,098.34	16.67
216 HEALTH CARE NC PROFESSIONAL	\$8,477.00	\$8,477.00	\$0.00	\$706.38	\$1,412.76	\$7,064.24	16.67
226 FICA NC PROFESSIONAL	\$8,179.00	\$8,179.00	\$0.00	\$673.73	\$1,347.46	\$6,831.54	16.47
236 RETIREMENT NC PROFESSIONAL	\$10,561.00	\$10,561.00	\$0.00	\$880.10	\$1,760.20	\$8,800.80	16.67
410 UTILITY SERVICES (Water/Sewer)	\$68,537.00	\$68,537.00	\$0.00	\$5,386.31	\$10,481.76	\$58,055.24	15.29
621 HEATING FUEL	\$233,247.00	\$233,247.00	\$0.00	\$4,381.12	\$5,582.48	\$227,664.52	2.39
622 ENERGY:ELECTRICITY	\$707,716.09	\$707,716.09	\$0.00	\$58,080.48	\$105,029.73	\$602,686.36	14.84
2600 UTILITIES	\$1,143,635.09	\$1,143,635.09	\$0.00	\$79,017.95	\$143,434.05	\$1,000,201.04	12.54

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2600 OPERATIONS/MAINTENANCE							
2610 PLANT OPERATIONS							
110 CLERICAL_BUSDRIVERS	\$1,584,877.00	\$1,584,877.00	\$0.00	\$120,982.56	\$257,073.43	\$1,327,803.57	16.22
150 STIPDENT NON-INSTRUCTION	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$459,177.00	\$459,177.00	\$0.00	\$36,553.09	\$71,813.13	\$387,363.87	15.64
220 FICA NON INSTRUCTIONAL	\$109,664.00	\$109,664.00	\$0.00	\$9,164.03	\$19,499.52	\$90,164.48	17.78
230 RETIREMENT NON INSTRUCTIONAL	\$141,603.00	\$141,603.00	\$0.00	\$11,921.16	\$25,278.22	\$116,324.78	17.85
290 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$481.55	\$944.00	-\$944.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$66,000.00	\$66,000.00	\$0.00	\$11,118.15	\$21,053.93	\$44,946.07	31.90
610 GENERAL SUPPLIES	\$166,800.00	\$166,800.00	\$73,654.77	\$12,957.72	\$20,530.83	\$72,614.40	56.47
733 FURNITURE AND FIXTURS	\$57,500.00	\$57,500.00	\$6,456.12	\$5,080.08	\$8,317.51	\$42,726.37	25.69
2610 PLANT OPERATIONS	\$2,610,621.00	\$2,610,621.00	\$80,110.89	\$208,258.34	\$424,510.57	\$2,105,999.54	19.33
2620 MAINTENANCE							
110 CLERICAL_BUSDRIVERS	\$684,767.02	\$684,767.02	\$0.00	\$52,734.97	\$115,324.97	\$569,442.05	16.84
120 SUBSTITUTE TEACHERS	\$30,000.00	\$30,000.00	\$0.00	\$1,500.00	\$4,575.00	\$25,425.00	15.25
150 STIPDENT NON-INSTRUCTION	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$2,897.28	\$12,102.72	19.32
210 HEALTH CARE NON-INSTRUCTIONAL	\$213,436.00	\$213,436.00	\$0.00	\$18,990.80	\$35,376.23	\$178,059.77	16.57
220 FICA NON INSTRUCTIONAL	\$53,118.00	\$53,118.00	\$0.00	\$4,122.89	\$9,345.83	\$43,772.17	17.59
230 RETIREMENT NON INSTRUCTIONAL	\$64,878.00	\$64,878.00	\$0.00	\$5,357.25	\$11,490.17	\$53,387.83	17.71
290 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$186.69	\$350.30	-\$350.30	0.00
340 OTHER PROFESSIONAL SERVICES	\$161,383.00	\$161,383.00	\$32,138.79	\$59,986.32	\$76,227.37	\$53,016.84	67.15
382 DISTANCE EDUCATION ONLY	\$5,000.00	\$5,000.00	\$0.00	\$663.26	\$1,326.63	\$3,673.37	26.53
430 REPAIRS AND MAINTENANCE	\$14,760.00	\$14,760.00	\$3,924.51	\$906.46	\$4,689.93	\$6,145.56	58.36
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
610 GENERAL SUPPLIES	\$185,000.00	\$185,000.00	\$13,665.56	\$9,413.20	\$25,260.15	\$146,074.29	21.04
612 COPY COST	\$0.00	\$0.00	\$0.00	\$0.00	\$125.12	-\$125.12	0.00
626 GASOLINE/DIESEL	\$30,000.00	\$30,000.00	\$0.00	\$3,883.79	\$8,112.54	\$21,887.46	27.04
720 BUILDINGS/CONSTRUCTIONS	\$189,000.00	\$189,000.00	\$9,510.00	\$38,115.64	\$88,518.60	\$90,971.40	51.87
733 FURNITURE AND FIXTURS	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$45.90	-\$45.90	0.00
2620 MAINTENANCE	\$1,654,342.02	\$1,654,342.02	\$59,238.86	\$195,861.27	\$383,666.02	\$1,211,437.14	26.77
2630 GROUNDS							
340 OTHER PROFESSIONAL SERVICES	\$5,000.00	\$5,000.00	\$0.00	\$720.00	\$2,120.50	\$2,879.50	42.41
610 GENERAL SUPPLIES	\$35,000.00	\$35,000.00	\$4,836.00	\$564.36	\$593.35	\$29,570.65	15.51
2630 GROUNDS	\$40,000.00	\$40,000.00	\$4,836.00	\$1,284.36	\$2,713.85	\$32,450.15	18.87
2640 WAREHOUSE MAINTENANCE							
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	-\$1,752.00	-\$1,752.00	\$1,752.00	0.00
2640 WAREHOUSE MAINTENANCE	\$0.00	\$0.00	\$0.00	-\$1,752.00	-\$1,752.00	\$1,752.00	0.00

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2600 OPERATIONS/MAINTENANCE							
2650 LARGE PROJECTS							
340 OTHER PROFESSIONAL SERVICES	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	0.00
2650 LARGE PROJECTS	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	0.00
2660 SAFETY AND SECURITY							
340 OTHER PROFESSIONAL SERVICES	\$100,000.00	\$100,000.00	\$1,214.42	\$0.00	\$0.00	\$98,785.58	1.21
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$521.85	\$0.00	\$488.10	-\$1,009.95	0.00
2660 SAFETY AND SECURITY	\$100,000.00	\$100,000.00	\$1,736.27	\$0.00	\$488.10	\$97,775.63	2.22
2600 OPERATIONS/MAINTENANCE	\$5,648,598.11	\$5,648,598.11	\$145,922.02	\$482,669.92	\$953,060.59	\$4,549,615.50	19.46
2700 TRANSPORTATION							
2710 VEHICLE OPERATIONS							
110 CLERICAL_BUSDRIVERS	\$125,000.00	\$125,000.00	\$0.00	\$14,450.47	\$22,352.04	\$102,647.96	17.88
112 PARAPROFESSIONALS	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$93.80	\$93.80	-\$93.80	0.00
220 FICA NON INSTRUCTIONAL	\$9,180.00	\$9,180.00	\$0.00	\$1,105.14	\$1,709.41	\$7,470.59	18.62
222 FICA PARAPROFESSIONAL	\$1,530.00	\$1,530.00	\$0.00	\$0.00	\$0.00	\$1,530.00	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$11,853.00	\$11,853.00	\$0.00	\$960.21	\$1,535.17	\$10,317.83	12.95
232 RETIREMENT PARAPROFESSIONALS	\$1,975.00	\$1,975.00	\$0.00	\$0.00	\$0.00	\$1,975.00	0.00
332 MILEAGE TO PARENTS	\$175,000.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$175,000.00	0.00
352 OTHER TECHNICAL SERVICES	\$45,000.00	\$45,000.00	\$0.00	\$7,357.45	\$7,582.45	\$37,417.55	16.85
382 DISTANCE EDUCATION ONLY	\$3,500.00	\$3,500.00	\$0.00	\$129.48	\$258.96	\$3,241.04	7.40
442 RENTALS	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00
490 OTHER PURCHASED PROPERTY	\$25,000.00	\$25,000.00	\$20,522.28	\$316.80	\$7,099.72	-\$2,622.00	110.49
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$244.42	\$244.42	-\$244.42	0.00
610 GENERAL SUPPLIES	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
626 GASOLINE/DIESEL	\$65,000.00	\$65,000.00	\$0.00	-\$2,411.82	-\$145.84	\$65,145.84	-0.22
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$67.86	\$100.05	-\$100.05	0.00
2710 VEHICLE OPERATIONS	\$543,038.00	\$543,038.00	\$20,522.28	\$22,313.81	\$40,830.18	\$481,685.54	11.30
2712 SPED:VEHICLE OPERATIONS: K-12							
112 PARAPROFESSIONALS	\$100,000.00	\$100,000.00	\$0.00	\$5,641.93	\$9,973.99	\$90,026.01	9.97
212 HEALTH CARE PARAPROFESSIONALS	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.00
222 FICA PARAPROFESSIONAL	\$7,650.00	\$7,650.00	\$0.00	\$423.20	\$746.21	\$6,903.79	9.75
232 RETIREMENT PARAPROFESSIONALS	\$9,877.00	\$9,877.00	\$0.00	\$430.89	\$846.35	\$9,030.65	8.57
332 MILEAGE TO PARENTS	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00
490 OTHER PURCHASED PROPERTY	\$5,000.00	\$5,000.00	\$0.00	\$25.00	\$1,825.60	\$3,174.40	36.51
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$42.24	\$42.24	-\$42.24	0.00
626 GASOLINE/DIESEL	\$25,000.00	\$25,000.00	\$0.00	\$1,873.76	\$2,585.30	\$22,414.70	10.34
2712 SPED:VEHICLE OPERATIONS: K-12	\$182,527.00	\$182,527.00	\$0.00	\$8,437.02	\$16,019.69	\$166,507.31	8.78
2700 TRANSPORTATION	\$725,565.00	\$725,565.00	\$20,522.28	\$30,750.83	\$56,849.87	\$648,192.85	10.66

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
3300 COMMUNITY SERVICE							
3300 KIDS KLUB							
110 CLERICAL_BUSDRIVERS	\$35,000.00	\$35,000.00	\$0.00	\$2,433.79	\$3,521.00	\$31,479.00	10.06
112 PARAPROFESSIONALS	\$97,690.00	\$97,690.00	\$0.00	\$14,212.43	\$18,366.25	\$79,323.75	18.80
116 PROFESSIONAL NON-CERTIFIED	\$71,415.00	\$71,415.00	\$0.00	\$5,951.25	\$11,902.50	\$59,512.50	16.67
210 HEALTH CARE NON-INSTRUCTIONAL	\$11,119.00	\$11,119.00	\$0.00	\$266.07	\$457.65	\$10,661.35	4.12
212 HEALTH CARE PARAPROFESSIONALS	\$9,000.00	\$9,000.00	\$0.00	\$674.88	\$924.74	\$8,075.26	10.27
220 FICA NON INSTRUCTIONAL	\$3,310.00	\$3,310.00	\$0.00	\$185.93	\$268.92	\$3,041.08	8.12
222 FICA PARAPROFESSIONAL	\$9,684.00	\$9,684.00	\$0.00	\$1,084.03	\$1,400.91	\$8,283.09	14.47
226 FICA NC PROFESSIONAL	\$5,463.00	\$5,463.00	\$0.00	\$455.27	\$910.54	\$4,552.46	16.67
230 RETIREMENT NON INSTRUCTIONAL	\$3,554.00	\$3,554.00	\$0.00	\$151.28	\$258.68	\$3,295.32	7.28
232 RETIREMENT PARAPROFESSIONALS	\$5,791.00	\$5,791.00	\$0.00	\$721.51	\$927.02	\$4,863.98	16.01
236 RETIREMENT NC PROFESSIONAL	\$7,054.00	\$7,054.00	\$0.00	\$587.86	\$1,175.72	\$5,878.28	16.67
290 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$0.07	\$0.10	-\$0.10	0.00
333 MILEAGE STAFF	\$3,000.00	\$3,000.00	\$0.00	\$1,014.45	\$1,410.07	\$1,589.93	47.00
340 OTHER PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$0.00	\$218.00	\$436.00	\$9,564.00	4.36
382 DISTANCE EDUCATION ONLY	\$3,000.00	\$3,000.00	\$0.00	\$564.18	\$935.34	\$2,064.66	31.18
550 PRINTING/BINDING	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$2,616.44	\$4,146.44	\$853.56	82.93
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$16.88	\$16.88	-\$16.88	0.00
810 DUES AND FEES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$20,000.00	\$20,000.00	\$0.00	\$3,791.66	\$7,293.14	\$12,706.86	36.47
3300 KIDS KLUB	\$302,080.00	\$302,080.00	\$0.00	\$34,945.98	\$54,351.90	\$247,728.10	17.99
3300 COMMUNITY SERVICE	\$302,080.00	\$302,080.00	\$0.00	\$34,945.98	\$54,351.90	\$247,728.10	17.99

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
<b>3400 CATEGORICAL/PRIVATE GRANTS</b>							
<b>3400 PRIVATE GRANTS</b>							
110 CLERICAL_BUSDRIVERS	\$0.00	\$0.00	\$0.00	\$360.00	\$720.00	-\$720.00	0.00
112 PARAPROFESSIONALS	\$18,900.00	\$18,900.00	\$0.00	\$268.75	\$268.75	\$18,631.25	1.42
210 HEALTH CARE NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$19.11	\$40.10	-\$40.10	0.00
211 HEALTH CARE PROFESSIONAL	\$7,840.00	\$7,840.00	\$0.00	\$0.00	\$0.00	\$7,840.00	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$74.69	\$74.69	-\$74.69	0.00
220 FICA NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$27.52	\$55.04	-\$55.04	0.00
221 FICA PROFESSIONAL	\$1,568.00	\$1,568.00	\$0.00	\$0.00	\$0.00	\$1,568.00	0.00
222 FICA PARAPROFESSIONAL	\$1,446.00	\$1,446.00	\$0.00	\$17.94	\$17.94	\$1,428.06	1.24
230 RETIREMENT NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$35.57	\$71.12	-\$71.12	0.00
231 RETIREMENT PROFESSIONAL	\$2,025.00	\$2,025.00	\$0.00	\$0.00	\$0.00	\$2,025.00	0.00
232 RETIREMENT PARAPROFESSIONALS	\$1,867.00	\$1,867.00	\$0.00	\$26.55	\$26.55	\$1,840.45	1.42
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$5,442.00	\$21,705.69	\$38,241.48	-\$43,683.48	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,158.92	-\$1,158.92	0.00
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$4,400.00	\$273.33	\$273.33	-\$4,673.33	0.00
3400 PRIVATE GRANTS	\$33,646.00	\$33,646.00	\$9,842.00	\$22,809.15	\$40,947.92	-\$17,143.92	150.95
3400 CATEGORICAL/PRIVATE GRANTS	\$33,646.00	\$33,646.00	\$9,842.00	\$22,809.15	\$40,947.92	-\$17,143.92	150.95
<b>3500 STATE CATEGORICAL PROGRAMS</b>							
<b>3535 HAL</b>							
151 INCENTIVE PROFESSIONAL STAFF	\$19,548.00	\$19,548.00	\$0.00	\$800.00	\$1,600.00	\$17,948.00	8.18
211 HEALTH CARE PROFESSIONAL	\$3,389.00	\$3,389.00	\$0.00	\$140.92	\$274.39	\$3,114.61	8.10
221 FICA PROFESSIONAL	\$810.00	\$810.00	\$0.00	\$60.53	\$121.13	\$688.87	14.95
231 RETIREMENT PROFESSIONAL	\$1,044.00	\$1,044.00	\$0.00	\$79.04	\$158.08	\$885.92	15.14
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$1,560.00	\$0.00	\$0.00	-\$1,560.00	0.00
610 GENERAL SUPPLIES	\$3,000.00	\$3,000.00	\$451.67	\$239.93	\$451.67	\$2,096.66	30.11
3535 HAL	\$27,791.00	\$27,791.00	\$2,011.67	\$1,320.42	\$2,605.27	\$23,174.06	16.61

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
<b>3500 STATE CATEGORICAL PROGRAMS</b>							
<b>3540 PRE SCHOOL GRANT</b>							
111 TEACHERS/PROFESSIONALS	\$68,338.00	\$68,338.00	\$0.00	\$3,666.67	\$7,333.34	\$61,004.66	10.73
112 PARAPROFESSIONALS	\$57,028.00	\$57,028.00	\$0.00	\$0.00	\$1,635.82	\$55,392.18	2.87
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$0.00	\$225.00	-\$225.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$1,483.40	\$1,483.40	-\$1,483.40	0.00
211 HEALTH CARE PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$1,483.40	-\$1,483.40	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$0.00	\$706.38	-\$706.38	0.00
220 FICA NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$258.55	\$258.55	-\$258.55	0.00
221 FICA PROFESSIONAL	\$5,725.00	\$5,725.00	\$0.00	\$0.00	\$258.55	\$5,466.45	4.52
222 FICA PARAPROFESSIONAL	\$4,363.00	\$4,363.00	\$0.00	\$0.00	\$124.44	\$4,238.56	2.85
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$0.00	\$17.22	-\$17.22	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$362.19	\$362.19	-\$362.19	0.00
231 RETIREMENT PROFESSIONAL	\$7,392.00	\$7,392.00	\$0.00	\$0.00	\$362.19	\$7,029.81	4.90
232 RETIREMENT PARAPROFESSIONALS	\$5,633.00	\$5,633.00	\$0.00	\$0.00	\$161.58	\$5,471.42	2.87
281 HEALTH BENEFITS FOR TEACHERS	\$6,500.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$6,500.00	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$450.60	\$704.48	\$13,458.45	-\$13,909.05	0.00
3540 PRE SCHOOL GRANT	\$154,979.00	\$154,979.00	\$450.60	\$6,475.29	\$27,870.51	\$126,657.89	18.27
<b>3541 SIXPENCE-EARLY CHILDHOOD ENDOWMENT</b>							
116 PROFESSIONAL NON-CERTIFIED	\$126,908.00	\$126,908.00	\$0.00	\$11,222.70	\$22,512.66	\$104,395.34	17.74
216 HEALTH CARE NC PROFESSIONAL	\$16,954.00	\$16,954.00	\$0.00	\$1,378.77	\$2,767.84	\$14,186.16	16.33
222 FICA PARAPROFESSIONAL	\$8,469.00	\$8,469.00	\$0.00	\$0.00	\$0.00	\$8,469.00	0.00
226 FICA NC PROFESSIONAL	\$6,012.00	\$6,012.00	\$0.00	\$856.48	\$1,718.10	\$4,293.90	28.58
236 RETIREMENT NC PROFESSIONAL	\$7,763.00	\$7,763.00	\$0.00	\$1,108.56	\$2,223.75	\$5,539.25	28.65
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$65.50	-\$65.50	0.00
340 OTHER PROFESSIONAL SERVICES	\$3,818.00	\$3,818.00	\$0.00	\$0.00	\$0.00	\$3,818.00	0.00
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$101.34	\$202.68	-\$202.68	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$7,200.00	\$7,200.00	\$3,030.00	\$770.80	\$1,500.80	\$2,669.20	62.93
610 GENERAL SUPPLIES	\$8,876.00	\$8,876.00	\$499.90	\$37.36	\$1,202.57	\$7,173.53	19.18
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$43.86	-\$43.86	0.00
3541 SIXPENCE-EARLY CHILDHOOD ENDOWMENT	\$186,000.00	\$186,000.00	\$3,529.90	\$15,476.01	\$32,237.76	\$150,232.34	19.23
<b>3590 TWO YEAR OPPORTUNITY GRANT 04/28/22-06/3</b>							
112 PARAPROFESSIONALS	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	0.00
220 FICA NON INSTRUCTIONAL	\$696.00	\$696.00	\$0.00	\$0.00	\$0.00	\$696.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$31,208.00	\$31,208.00	\$0.00	\$430.00	\$2,470.00	\$28,738.00	7.91
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$708.92	\$1,085.25	-\$1,085.25	0.00
3590 TWO YEAR OPPORTUNITY GRANT 04/28/22-06/3	\$34,304.00	\$34,304.00	\$0.00	\$1,138.92	\$3,555.25	\$30,748.75	10.36
<b>3500 STATE CATEGORICAL PROGRAMS</b>	<b>\$403,074.00</b>	<b>\$403,074.00</b>	<b>\$5,992.17</b>	<b>\$24,410.64</b>	<b>\$66,268.79</b>	<b>\$330,813.04</b>	<b>17.93</b>

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
4000 UNOBLIGATED FUNDS							
4000 UNOBLIGATED BUDGET							
101 BUDGET-UNOBLIGATED	\$3,394,153.00	\$3,265,662.00	\$0.00	\$0.00	\$0.00	\$3,265,662.00	0.00
102 ESSERS	\$0.00	\$755,000.00	\$0.00	\$0.00	\$0.00	\$755,000.00	0.00
4000 UNOBLIGATED BUDGET	\$3,394,153.00	\$4,020,662.00	\$0.00	\$0.00	\$0.00	\$4,020,662.00	0.00
4000 UNOBLIGATED FUNDS	\$3,394,153.00	\$4,020,662.00	\$0.00	\$0.00	\$0.00	\$4,020,662.00	0.00
6200 ESSA-TITLE							
6200 ESSA GRANT							
111 TEACHERS/PROFESSIONALS	\$473,102.00	\$473,102.00	\$0.00	\$33,233.32	\$66,466.64	\$406,635.36	14.05
112 PARAPROFESSIONALS	\$177,901.00	\$177,901.00	\$0.00	\$16,586.04	\$35,065.10	\$142,835.90	19.71
116 PROFESSIONAL NON-CERTIFIED	\$286,865.00	\$286,865.00	\$0.00	\$7,372.03	\$9,269.53	\$277,595.47	3.23
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$255.00	\$780.00	-\$780.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$3,498.12	\$6,996.24	-\$6,996.24	0.00
211 HEALTH CARE PROFESSIONAL	\$24,159.00	\$24,159.00	\$0.00	\$706.38	\$1,412.76	\$22,746.24	5.85
212 HEALTH CARE PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$2,119.14	\$4,238.28	-\$4,238.28	0.00
216 HEALTH CARE NC PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$1,991.86	\$1,991.86	-\$1,991.86	0.00
220 FICA NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$197.17	\$394.34	-\$394.34	0.00
221 FICA PROFESSIONAL	\$34,451.00	\$34,451.00	\$0.00	\$2,728.95	\$5,457.70	\$28,993.30	15.84
222 FICA PARAPROFESSIONAL	\$10,800.00	\$10,800.00	\$0.00	\$1,251.16	\$2,647.18	\$8,152.82	24.51
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$19.47	\$59.63	-\$59.63	0.00
226 FICA NC PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$563.92	\$709.04	-\$709.04	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$273.29	\$546.58	-\$546.58	0.00
231 RETIREMENT PROFESSIONAL	\$44,484.00	\$44,484.00	\$0.00	\$3,282.72	\$6,565.43	\$37,918.57	14.76
232 RETIREMENT PARAPROFESSIONALS	\$13,945.00	\$13,945.00	\$0.00	\$1,638.32	\$3,449.98	\$10,495.02	24.74
236 RETIREMENT NC PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$728.20	\$915.64	-\$915.64	0.00
281 HEALTH BENEFITS FOR TEACHERS	\$26,000.00	\$26,000.00	\$0.00	\$2,708.35	\$5,416.70	\$20,583.30	20.83
6200 ESSA GRANT	\$1,091,707.00	\$1,091,707.00	\$0.00	\$79,153.44	\$152,382.63	\$939,324.37	13.96
6200 ESSA-TITLE	\$1,091,707.00	\$1,091,707.00	\$0.00	\$79,153.44	\$152,382.63	\$939,324.37	13.96
6300 ESSA-TITLE II							
6310 TITLE II-ESSA							
111 TEACHERS/PROFESSIONALS	\$61,309.00	\$61,309.00	\$0.00	\$5,233.33	\$10,466.66	\$50,842.34	17.07
211 HEALTH CARE PROFESSIONAL	\$21,202.00	\$21,202.00	\$0.00	\$1,766.79	\$3,533.58	\$17,668.42	16.67
221 FICA PROFESSIONAL	\$4,690.00	\$4,690.00	\$0.00	\$396.64	\$793.28	\$3,896.72	16.91
231 RETIREMENT PROFESSIONAL	\$6,056.00	\$6,056.00	\$0.00	\$516.94	\$1,033.88	\$5,022.12	17.07
340 OTHER PROFESSIONAL SERVICES	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$9,925.00	\$9,925.00	\$0.00	\$0.00	\$0.00	\$9,925.00	0.00
6310 TITLE II-ESSA	\$163,182.00	\$163,182.00	\$0.00	\$7,913.70	\$15,827.40	\$147,354.60	9.70
6300 ESSA-TITLE II	\$163,182.00	\$163,182.00	\$0.00	\$7,913.70	\$15,827.40	\$147,354.60	9.70

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
<b>6400 IDEA</b>							
<b>6406 IDEA PRESCHOOL</b>							
111 TEACHERS/PROFESSIONALS	\$24,719.00	\$24,719.00	\$0.00	\$4,923.33	\$4,923.33	\$19,795.67	19.92
211 HEALTH CARE PROFESSIONAL	\$3,654.00	\$3,654.00	\$0.00	\$1,919.10	\$1,919.10	\$1,734.90	52.52
221 FICA PROFESSIONAL	\$1,891.00	\$1,891.00	\$0.00	\$372.79	\$372.79	\$1,518.21	19.71
231 RETIREMENT PROFESSIONAL	\$1,952.00	\$1,952.00	\$0.00	\$486.32	\$486.32	\$1,465.68	24.91
6406 IDEA PRESCHOOL	\$32,216.00	\$32,216.00	\$0.00	\$7,701.54	\$7,701.54	\$24,514.46	23.91
<b>6408 IDEA-BASE ENROLLMENT POVERTY</b>							
111 TEACHERS/PROFESSIONALS	\$706,964.00	\$706,964.00	\$0.00	\$61,033.32	\$119,680.47	\$587,283.53	16.93
112 PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$3,659.44	\$9,535.17	-\$9,535.17	0.00
116 PROFESSIONAL NON-CERTIFIED	\$59,356.00	\$59,356.00	\$0.00	\$5,233.33	\$10,466.66	\$48,889.34	17.63
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$210.00	\$210.00	-\$210.00	0.00
211 HEALTH CARE PROFESSIONAL	\$79,364.00	\$79,364.00	\$0.00	\$7,054.63	\$13,568.46	\$65,795.54	17.10
216 HEALTH CARE NC PROFESSIONAL	\$8,053.00	\$8,053.00	\$0.00	\$672.13	\$1,344.26	\$6,708.74	16.69
221 FICA PROFESSIONAL	\$55,923.00	\$55,923.00	\$0.00	\$4,732.81	\$9,282.82	\$46,640.18	16.60
222 FICA PARAPROFESSIONAL	\$4,714.00	\$4,714.00	\$0.00	\$278.69	\$726.98	\$3,987.02	15.42
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$16.06	\$16.06	-\$16.06	0.00
226 FICA NC PROFESSIONAL	\$4,541.00	\$4,541.00	\$0.00	\$398.12	\$796.24	\$3,744.76	17.53
231 RETIREMENT PROFESSIONAL	\$72,205.00	\$72,205.00	\$0.00	\$6,082.25	\$11,928.81	\$60,276.19	16.52
232 RETIREMENT PARAPROFESSIONALS	\$6,085.00	\$6,085.00	\$0.00	\$361.46	\$941.86	\$5,143.14	15.48
236 RETIREMENT NC PROFESSIONAL	\$5,863.00	\$5,863.00	\$0.00	\$516.94	\$1,033.88	\$4,829.12	17.63
281 HEALTH BENEFITS FOR TEACHERS	\$0.00	\$0.00	\$0.00	\$2,166.68	\$4,333.36	-\$4,333.36	0.00
6408 IDEA-BASE ENROLLMENT POVERTY	\$1,003,068.00	\$1,003,068.00	\$0.00	\$92,415.86	\$183,865.03	\$819,202.97	18.33
<b>6412 IDEA PROPORTIONATE SHARE</b>							
111 TEACHERS/PROFESSIONALS	\$51,226.00	\$51,226.00	\$0.00	\$4,201.33	\$8,402.66	\$42,823.34	16.40
211 HEALTH CARE PROFESSIONAL	\$6,035.00	\$6,035.00	\$0.00	\$1,991.86	\$3,983.72	\$2,051.28	66.01
221 FICA PROFESSIONAL	\$3,850.00	\$3,850.00	\$0.00	\$321.97	\$643.94	\$3,206.06	16.73
231 RETIREMENT PROFESSIONAL	\$4,971.00	\$4,971.00	\$0.00	\$415.00	\$830.01	\$4,140.99	16.70
281 HEALTH BENEFITS FOR TEACHERS	\$0.00	\$0.00	\$0.00	\$189.58	\$379.16	-\$379.16	0.00
6412 IDEA PROPORTIONATE SHARE	\$66,082.00	\$66,082.00	\$0.00	\$7,119.74	\$14,239.49	\$51,842.51	21.55
<b>6415 IDEA SPECIAL PROGRAMS</b>							
111 TEACHERS/PROFESSIONALS	\$18,408.00	\$18,408.00	\$0.00	\$0.00	\$0.00	\$18,408.00	0.00
211 HEALTH CARE PROFESSIONAL	\$4,200.00	\$4,200.00	\$0.00	\$0.00	\$0.00	\$4,200.00	0.00
221 FICA PROFESSIONAL	\$1,400.00	\$1,400.00	\$0.00	\$0.00	\$0.00	\$1,400.00	0.00
231 RETIREMENT PROFESSIONAL	\$1,900.00	\$1,900.00	\$0.00	\$0.00	\$0.00	\$1,900.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$2,357.00	\$2,357.00	\$0.00	\$0.00	\$0.00	\$2,357.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$3,363.00	\$3,363.00	\$0.00	\$0.00	\$0.00	\$3,363.00	0.00
6415 IDEA SPECIAL PROGRAMS	\$31,628.00	\$31,628.00	\$0.00	\$0.00	\$0.00	\$31,628.00	0.00

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
6400 IDEA							
6416 PLANNING REGION							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$15.29	\$15.29	-\$15.29	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$10,819.00	\$10,819.00	\$0.00	\$81.90	\$306.90	\$10,512.10	2.84
610 GENERAL SUPPLIES	\$4,735.00	\$4,735.00	\$0.00	\$0.00	\$0.00	\$4,735.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$1,196.00	\$1,196.00	\$0.00	\$0.00	\$0.00	\$1,196.00	0.00
6416 PLANNING REGION	\$16,750.00	\$16,750.00	\$0.00	\$97.19	\$322.19	\$16,427.81	1.92
6400 IDEA	\$1,149,744.00	\$1,149,744.00	\$0.00	\$107,334.33	\$206,128.25	\$943,615.75	17.93
6600 OTHER FEDERAL SERV-NON CATEGORICAL							
6690 OTHER FEDERAL EXPENDITURES							
112 PARAPROFESSIONALS	\$23,874.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
222 FICA PARAPROFESSIONAL	\$1,826.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
232 RETIREMENT PARAPROFESSIONALS	\$2,358.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
6690 OTHER FEDERAL EXPENDITURES	\$28,058.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
6600 OTHER FEDERAL SERV-NON CATEGORICAL	\$28,058.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
6700 CARL PERKINS FUNDS							
6700 CARL PERKINS							
151 INCENTIVE PROFESSIONAL STAFF	\$2,710.00	\$2,710.00	\$0.00	\$0.00	\$0.00	\$2,710.00	0.00
221 FICA PROFESSIONAL	\$427.00	\$427.00	\$0.00	\$0.00	\$0.00	\$427.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$360.00	\$360.00	\$0.00	\$0.00	\$0.00	\$360.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$6,200.00	\$6,200.00	\$0.00	\$0.00	\$559.80	\$5,640.20	9.03
610 GENERAL SUPPLIES	\$53,927.00	\$53,927.00	\$26,346.79	\$0.00	\$0.00	\$27,580.21	48.86
643 WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$1,750.00	\$0.00	\$1,750.00	-\$3,500.00	0.00
733 FURNITURE AND FIXTURES	\$0.00	\$0.00	\$6,383.40	\$0.00	\$0.00	-\$6,383.40	0.00
6700 CARL PERKINS	\$63,624.00	\$63,624.00	\$34,480.19	\$0.00	\$2,309.80	\$26,834.01	57.82
6700 CARL PERKINS FUNDS	\$63,624.00	\$63,624.00	\$34,480.19	\$0.00	\$2,309.80	\$26,834.01	57.82
6900 FEDERAL SERV-CATEGORICAL							
6968 21ST CENTURY							
112 PARAPROFESSIONALS	\$33,914.00	\$33,914.00	\$0.00	\$6,384.71	\$7,940.87	\$25,973.13	23.41
212 HEALTH CARE PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$343.73	\$419.35	-\$419.35	0.00
222 FICA PARAPROFESSIONAL	\$2,593.00	\$2,593.00	\$0.00	\$484.49	\$602.78	\$1,990.22	23.25
232 RETIREMENT PARAPROFESSIONALS	\$2,691.00	\$2,691.00	\$0.00	\$442.08	\$525.35	\$2,165.65	19.52
6968 21ST CENTURY	\$39,198.00	\$39,198.00	\$0.00	\$7,655.01	\$9,488.35	\$29,709.65	24.21
6969 TITLE IV							
151 INCENTIVE PROFESSIONAL STAFF	\$19,368.00	\$44,984.00	\$0.00	\$5,781.78	\$11,381.75	\$33,602.25	25.30
211 HEALTH CARE PROFESSIONAL	\$5,220.00	\$0.00	\$0.00	\$904.35	\$1,795.79	-\$1,795.79	0.00
221 FICA PROFESSIONAL	\$1,479.00	\$3,208.00	\$0.00	\$436.80	\$859.99	\$2,348.01	26.81
231 RETIREMENT PROFESSIONAL	\$1,910.00	\$4,440.00	\$0.00	\$505.28	\$992.60	\$3,447.40	22.36
610 GENERAL SUPPLIES	\$0.00	\$15,489.00	\$0.00	\$0.00	\$0.00	\$15,489.00	0.00
6969 TITLE IV	\$27,977.00	\$68,121.00	\$0.00	\$7,628.21	\$15,030.13	\$53,090.87	22.06

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
<b>6900 FEDERAL SERV-CATEGORICAL</b>							
<b>6988 ESSERS - AFTERSCHOOL</b>							
112 PARAPROFESSIONALS	\$32,490.00	\$32,490.00	\$0.00	\$2,157.52	\$4,116.56	\$28,373.44	12.67
212 HEALTH CARE PARAPROFESSIONALS	\$2,469.00	\$2,469.00	\$0.00	\$343.63	\$686.32	\$1,782.68	27.80
222 FICA PARAPROFESSIONAL	\$1,633.00	\$1,633.00	\$0.00	\$164.69	\$314.20	\$1,318.80	19.24
232 RETIREMENT PARAPROFESSIONALS	\$2,108.00	\$2,108.00	\$0.00	\$213.11	\$406.62	\$1,701.38	19.29
580 TRAVEL:MEAL,HOTEL,RENTAL	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
6988 ESSERS - AFTERSCHOOL	\$48,700.00	\$48,700.00	\$0.00	\$2,878.95	\$5,523.70	\$43,176.30	11.34
<b>6989 ESSERS - SUMMER</b>							
112 PARAPROFESSIONALS	\$32,000.00	\$32,000.00	\$0.00	\$1,078.75	\$2,058.29	\$29,941.71	6.43
212 HEALTH CARE PARAPROFESSIONALS	\$3,905.00	\$3,905.00	\$0.00	\$171.82	\$343.17	\$3,561.83	8.79
222 FICA PARAPROFESSIONAL	\$2,485.00	\$2,485.00	\$0.00	\$82.36	\$157.13	\$2,327.87	6.32
232 RETIREMENT PARAPROFESSIONALS	\$3,210.00	\$3,210.00	\$0.00	\$106.55	\$203.31	\$3,006.69	6.33
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$2,636.00	-\$2,636.00	0.00
610 GENERAL SUPPLIES	\$4,900.00	\$4,900.00	\$0.00	\$0.00	\$7,720.00	-\$2,820.00	157.55
6989 ESSERS - SUMMER	\$46,500.00	\$46,500.00	\$0.00	\$1,439.48	\$13,117.90	\$33,382.10	28.21
<b>6990 OTHER FEDERAL PROGRAMS</b>							
116 PROFESSIONAL NON-CERTIFIED	\$195,583.00	\$195,583.00	\$0.00	\$19,252.13	\$39,449.69	\$156,133.31	20.17
151 INCENTIVE PROFESSIONAL STAFF	\$0.00	\$0.00	\$0.00	\$100.00	\$200.00	-\$200.00	0.00
211 HEALTH CARE PROFESSIONAL	\$278.00	\$278.00	\$0.00	\$23.20	\$46.40	\$231.60	16.69
216 HEALTH CARE NC PROFESSIONAL	\$65,605.00	\$65,605.00	\$0.00	\$5,269.24	\$10,051.31	\$55,553.69	15.32
221 FICA PROFESSIONAL	\$90.00	\$90.00	\$0.00	\$7.27	\$14.54	\$75.46	16.16
226 FICA NC PROFESSIONAL	\$14,962.00	\$14,962.00	\$0.00	\$1,449.71	\$2,971.75	\$11,990.25	19.86
231 RETIREMENT PROFESSIONAL	\$116.00	\$116.00	\$0.00	\$9.88	\$19.76	\$96.24	17.03
236 RETIREMENT NC PROFESSIONAL	\$19,319.00	\$19,319.00	\$0.00	\$1,901.68	\$3,896.76	\$15,422.24	20.17
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$213.26	\$613.05	-\$613.05	0.00
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$129.48	\$338.96	-\$338.96	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$407.95	\$407.95	-\$407.95	0.00
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$399.70	\$399.70	-\$399.70	0.00
6990 OTHER FEDERAL PROGRAMS	\$295,953.00	\$295,953.00	\$0.00	\$29,163.50	\$58,409.87	\$237,543.13	19.74
<b>6991 MCKINNEY-VENTO</b>							
116 PROFESSIONAL NON-CERTIFIED	\$0.00	\$0.00	\$0.00	\$1,666.67	\$3,333.34	-\$3,333.34	0.00
216 HEALTH CARE NC PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$266.94	\$521.77	-\$521.77	0.00
226 FICA NC PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$122.46	\$245.16	-\$245.16	0.00
236 RETIREMENT NC PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$164.63	\$329.26	-\$329.26	0.00
6991 MCKINNEY-VENTO	\$0.00	\$0.00	\$0.00	\$2,220.70	\$4,429.53	-\$4,429.53	0.00

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School Distri

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
<b>6900 FEDERAL SERV-CATEGORICAL</b>							
<b>6998 ESSERS III</b>							
110 CLERICAL_BUSDRIVERS	\$0.00	\$0.00	\$0.00	\$4,392.68	\$9,615.34	-\$9,615.34	0.00
111 TEACHERS/PROFESSIONALS	\$369,322.00	\$369,322.00	\$0.00	\$30,958.35	\$64,783.37	\$304,538.63	17.54
116 PROFESSIONAL NON-CERTIFIED	\$101,140.00	\$101,140.00	\$0.00	\$21,930.46	\$53,152.27	\$47,987.73	52.55
210 HEALTH CARE NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$1,306.81	\$2,613.62	-\$2,613.62	0.00
211 HEALTH CARE PROFESSIONAL	\$17,801.00	\$17,801.00	\$0.00	\$2,939.55	\$6,426.47	\$11,374.53	36.10
216 HEALTH CARE NC PROFESSIONAL	\$32,379.00	\$32,379.00	\$0.00	\$7,721.83	\$19,439.49	\$12,939.51	60.04
220 FICA NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$334.53	\$732.55	-\$732.55	0.00
221 FICA PROFESSIONAL	\$17,812.00	\$17,812.00	\$0.00	\$2,396.40	\$5,011.19	\$12,800.81	28.13
226 FICA NC PROFESSIONAL	\$7,737.00	\$7,737.00	\$0.00	\$1,641.70	\$3,993.96	\$3,743.04	51.62
230 RETIREMENT NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$433.90	\$949.78	-\$949.78	0.00
231 RETIREMENT PROFESSIONAL	\$23,000.00	\$23,000.00	\$0.00	\$3,058.00	\$6,399.17	\$16,600.83	27.82
236 RETIREMENT NC PROFESSIONAL	\$25,801.00	\$25,801.00	\$0.00	\$2,166.25	\$5,250.27	\$20,550.73	20.35
281 HEALTH BENEFITS FOR TEACHERS	\$0.00	\$0.00	\$0.00	\$541.67	\$1,083.34	-\$1,083.34	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$40,955.00	\$20,955.00	\$40,955.00	-\$81,910.00	0.00
610 GENERAL SUPPLIES	\$279,239.00	\$279,239.00	\$0.00	\$0.00	\$0.00	\$279,239.00	0.00
6998 ESSERS III	\$874,231.00	\$874,231.00	\$40,955.00	\$100,777.13	\$220,405.82	\$612,870.18	29.90
<b>6900 FEDERAL SERV-CATEGORICAL</b>	<b>\$1,332,559.00</b>	<b>\$1,372,703.00</b>	<b>\$40,955.00</b>	<b>\$151,762.98</b>	<b>\$326,405.30</b>	<b>\$1,005,342.70</b>	<b>26.76</b>
<b>8000 TRANSFERS</b>							
<b>8000 TRANSFERS (OUTGOING)</b>							
913 TRANSFERS TO ACTIVITY FUND	\$140,000.00	\$140,000.00	\$0.00	\$0.00	\$1,281.69	\$138,718.31	0.92
8000 TRANSFERS (OUTGOING)	\$140,000.00	\$140,000.00	\$0.00	\$0.00	\$1,281.69	\$138,718.31	0.92
8000 TRANSFERS	\$140,000.00	\$140,000.00	\$0.00	\$0.00	\$1,281.69	\$138,718.31	0.92
<b>01 GENERAL FUND</b>	<b>\$54,845,928.01</b>	<b>\$54,845,928.01</b>	<b>\$1,439,908.22</b>	<b>\$4,298,964.18</b>	<b>\$8,767,300.35</b>	<b>\$44,638,719.44</b>	<b>18.61</b>

Report Description: BOARD REPORT

Account Year: 24

Account Periods: 02 - 02

Dates: 10/01/2023 - 10/31/2023

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(build 24.1.7.1)

**Selection Criteria**

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Account Year	24
Account Period Range	02 - 02
Accounts	All Accounts
Report ID	100310
Report Title	BOARD REPORT ON 1100 MAJOR PROGRAM
Report Description	BOARD REPORT
Role ID	SYS

**Report Specification Sort / Totals**

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FUND	Sequence: 1	Heading: N	Total: Y	Page Break: N
MAJOR PROG	Sequence: 2	Heading: Y	Total: Y	Page Break: N
PROGRAM	Sequence: 3	Heading: Y	Total: Y	Page Break: N
OBJECT	Sequence: 4	Heading: N	Total: Y	Page Break: N

**Display Options**

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Show Zero Accounts	No
Summary/Detail	Summary

**Report Specification Selection Ranges**

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OBJECT	100 - 999
FUND	01 - 01

North Platte Public Schools  
Operating Fund  
October 2023

Check No	Check Date	Vendor Name	Payment Amount	Invoice No
	<b>10/20/2023</b>	<b>Payroll</b>	<b>\$1,874,039.00</b>	
<a href="#">00636605</a>	10/4/2023	US CELLULAR	\$280.16	0606215226
<a href="#">00636606</a>	10/4/2023	BSN SPORTS	\$616.00	10-03-2023_1
<a href="#">00636607</a>	10/4/2023	ELM CREEK PUBLIC SCHOOLS	\$100.00	10-03-2023_2
<a href="#">00636608</a>	10/4/2023	JORGENSEN, MOLLY	\$27.00	10-03-2023_3
<a href="#">00636609</a>	10/4/2023	WHITETAIL SCREEN PRINT	\$2,768.00	10-03-2023_4
<a href="#">00636604</a>	10/4/2023	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$549.98	11123337
<a href="#">00636603</a>	10/4/2023	BLUE CROSS/BLUE SHIELD OF NEBRASKA	\$474,353.38	3438909
<a href="#">00636610</a>	10/4/2023	THOMAS, SARAH	\$110.65	AUG-SEPT '23 MLG
<a href="#">00636613</a>	10/6/2023	SODEXO INC & AFFILIATES	\$76.90	122832
<a href="#">00636613</a>	10/6/2023	SODEXO INC & AFFILIATES	\$116.00	122833
<a href="#">00636613</a>	10/6/2023	SODEXO INC & AFFILIATES	\$262.39	122834
<a href="#">00636613</a>	10/6/2023	SODEXO INC & AFFILIATES	\$442.00	122835
<a href="#">00636613</a>	10/6/2023	SODEXO INC & AFFILIATES	\$8.00	122837
<a href="#">00636613</a>	10/6/2023	SODEXO INC & AFFILIATES	\$7,298.42	122841
<a href="#">00636613</a>	10/6/2023	SODEXO INC & AFFILIATES	\$15,948.80	122842
<a href="#">00636612</a>	10/6/2023	DANA F COLE & COMPANY LLC	\$22,880.00	9.29.23
<a href="#">00636625</a>	10/10/2023	JOSEPH R. HEWGLEY & ASSOCIATES	\$48,000.00	001
<a href="#">00636614</a>	10/10/2023	DICKEY, ANGELA	\$163.00	10-10-2023_1
<a href="#">00636618</a>	10/10/2023	SPADY, NICHOLE	\$70.00	10-10-2023_2
<a href="#">00636615</a>	10/10/2023	KILLHAM, FAITH	\$174.00	10-10-2023_3
<a href="#">00636617</a>	10/10/2023	MCCOOK PUBLIC SCHOOL	\$100.00	10-10-2023_4
<a href="#">00636619</a>	10/10/2023	STUBBS, KAYDEN	\$80.00	10-10-2023_5
<a href="#">00636616</a>	10/10/2023	KIWANIS INTERNATIONAL	\$650.00	10-10-2023_6
<a href="#">00003506</a>	10/10/2023	NEBRASKA RETIREMENT SYSTEMS	\$508,804.41	10-OCT-23
<a href="#">00003501</a>	10/10/2023	NEBRASKA STATE TAX COMMISSIONER	\$100,217.19	10-OCT-23
<a href="#">00636624</a>	10/10/2023	JAHNKE, BRIAN	\$428.70	1ST HALF '23 MLG
<a href="#">00636622</a>	10/10/2023	BROWNAWELL, BAYLEE	\$405.20	1ST HALF '23 MLG
<a href="#">00636621</a>	10/10/2023	BOURGE, PEGGY	\$183.98	1ST HALF '23 MLG
<a href="#">00636626</a>	10/10/2023	MARROQUIN, MARIELA	\$136.98	1ST HALF '23 MLG
<a href="#">00636628</a>	10/10/2023	STONER, GREGGORY	\$129.53	1ST HALF '23 MLG
<a href="#">00636620</a>	10/10/2023	BERGLUND, JACKIE	\$124.37	1ST HALF '23 MLG
<a href="#">00636627</a>	10/10/2023	SHEETS, BROOKE	\$64.77	1ST HALF '23 MLG
<a href="#">00636623</a>	10/10/2023	FAMILY SKILL BUILDING SERVICES INC	\$5,603.72	SEPT 2023
<a href="#">00636636</a>	10/12/2023	US BANK	\$311,032.13	10122023
<a href="#">00636632</a>	10/12/2023	JOHNSON, SCOTT	\$255.85	10-12-2023_1
<a href="#">00636629</a>	10/12/2023	GAULKE, ROBERT J.	\$255.85	10-12-2023_2

<a href="#">00636635</a>	10/12/2023	THE FLOWER MARKET	\$130.02	10-12-2023_3
<a href="#">00636634</a>	10/12/2023	NBDA TEAM CAMP	\$85.00	10-12-2023_4
<a href="#">00636633</a>	10/12/2023	MCCOOK GAZETTE	\$210.00	10-12-2023_5
<a href="#">00636630</a>	10/12/2023	GOTHENBURG PUBLIC SCHOOLS	\$150.00	10-12-2023_6
<a href="#">00636631</a>	10/12/2023	HOLIDAY INN EXPRESS	\$294.00	10-12-2023_7
<a href="#">00636639</a>	10/12/2023	SODEXO INC & AFFILIATES	\$884.00	122831
<a href="#">00636640</a>	10/12/2023	TALX UC EXPRESS	\$942.81	2057501344
<a href="#">00636637</a>	10/12/2023	LAMP, JILL	\$312.36	AUTO DAMAGE
<a href="#">00636638</a>	10/12/2023	LEHMKUHLER, ALAN	\$200.00	VB LINES
<a href="#">00636641</a>	10/16/2023	NORTHWESTERN PUBLIC SERVICE	\$10.28	10423
<a href="#">00636641</a>	10/16/2023	NORTHWESTERN PUBLIC SERVICE	\$258.57	92723
<a href="#">00636641</a>	10/16/2023	NORTHWESTERN PUBLIC SERVICE	\$1,009.89	92823
<a href="#">00636642</a>	10/17/2023	PRAIRIE FRIENDS & FLOWERS	\$45.00	10-17-2023_1
<a href="#">00636643</a>	10/17/2023	WHITETAIL SCREEN PRINT	\$37.50	10-17-2023_2
<a href="#">00636644</a>	10/17/2023	WORLD'S FINEST CHOCOLATE, INC.	\$1,440.00	10-17-2023_3
<a href="#">00636645</a>	10/17/2023	DELGADO, DANNY	\$4,410.00	AUG '23
<a href="#">00636646</a>	10/18/2023	NORTHWESTERN PUBLIC SERVICE	\$10.13	101023
<a href="#">00636646</a>	10/18/2023	NORTHWESTERN PUBLIC SERVICE	\$21.56	10623
<a href="#">00636646</a>	10/18/2023	NORTHWESTERN PUBLIC SERVICE	\$383.44	10923
<a href="#">00636647</a>	10/18/2023	VERIZON WIRELESS	\$75.10	9946340307
<a href="#">00636666</a>	10/19/2023	NICHOLS, SARAH	\$85.81	PAYROLL
<a href="#">00003517</a>	10/20/2023	INTERNAL REVENUE SERVICE	\$589,559.74	20-OCT-23
<a href="#">00003513</a>	10/20/2023	NATIONWIDE	\$21,777.43	20-OCT-23
<a href="#">00003514</a>	10/20/2023	AMERICAN FIDELITY ASSURANCE CO.	\$10,542.37	20-OCT-23
<a href="#">00003509</a>	10/20/2023	VISION SERVICE PLAN	\$5,178.44	20-OCT-23
<a href="#">00003511</a>	10/20/2023	AMERICAN FAMILY LIFE ASSURANCE CO.	\$4,827.26	20-OCT-23
<a href="#">00636663</a>	10/20/2023	NATIONAL INSURANCE SERVICES	\$4,662.19	20-OCT-23
<a href="#">00003516</a>	10/20/2023	AMERICAN FIDELITY	\$3,365.77	20-OCT-23
<a href="#">00636653</a>	10/20/2023	CREDIT MANAGEMENT SERVICES INC	\$2,822.38	20-OCT-23
<a href="#">00636654</a>	10/20/2023	CREDIT MANAGEMENT SERVICES INC	\$2,822.38	20-OCT-23
<a href="#">00636655</a>	10/20/2023	CREDIT MANAGEMENT SERVICES INC	\$2,822.38	20-OCT-23
<a href="#">00636656</a>	10/20/2023	CREDIT MANAGEMENT SERVICES INC	\$2,822.38	20-OCT-23
<a href="#">00636657</a>	10/20/2023	CREDIT MANAGEMENT SERVICES INC	\$2,822.38	20-OCT-23
<a href="#">00636662</a>	10/20/2023	MADISON NATIONAL LIFE	\$2,814.20	20-OCT-23
<a href="#">00636658</a>	10/20/2023	ERIN M. MCCARTNEY, CHAPTER 13 TRUSTEE	\$2,333.00	20-OCT-23
<a href="#">00636659</a>	10/20/2023	ERIN M. MCCARTNEY, CHAPTER 13 TRUSTEE	\$2,333.00	20-OCT-23
<a href="#">00636660</a>	10/20/2023	ERIN M. MCCARTNEY, CHAPTER 13 TRUSTEE	\$2,333.00	20-OCT-23
<a href="#">00636664</a>	10/20/2023	NORTH PLATTE PUBLIC SCHOOLS FOUNDATIO	\$1,687.17	20-OCT-23
<a href="#">00003512</a>	10/20/2023	NEBRASKA CHILD SUPPORT PAYMENT CENTE	\$1,673.00	20-OCT-23
<a href="#">00636648</a>	10/20/2023	ACCELERATED RECEIVABLES SOLUTIONS	\$1,635.43	20-OCT-23
<a href="#">00636649</a>	10/20/2023	ACCELERATED RECEIVABLES SOLUTIONS	\$1,635.43	20-OCT-23
<a href="#">00636650</a>	10/20/2023	ACCELERATED RECEIVABLES SOLUTIONS	\$1,635.43	20-OCT-23

<a href="#">00636652</a>	10/20/2023	CREDIT MANAGEMENT SERVICES	\$130.92	20-OCT-23
<a href="#">00636667</a>	10/23/2023	M.C. STORAGE CONTAINERS LLC	\$640.00	10-23-2023_1
<a href="#">00636672</a>	10/23/2023	LUENENBORG, BROOKE	\$221.03	10-23-2023_1
<a href="#">00636668</a>	10/23/2023	WHITETAIL SCREEN PRINT	\$791.25	10-23-2023_2
<a href="#">00636673</a>	10/23/2023	MULLEN HIGH SCHOOL	\$86.00	10-23-2023_2
<a href="#">00636669</a>	10/23/2023	WHITETAIL SCREEN PRINT	\$735.00	10-23-2023_3
<a href="#">00636671</a>	10/23/2023	JONSON, BRETT	\$37.70	10-23-2023_3
<a href="#">00636670</a>	10/23/2023	WHITETAIL SCREEN PRINT	\$1,196.00	10-23-2023_4
<a href="#">00636674</a>	10/24/2023	DIRCKSEN, JACKIE	\$60.00	10-24-2023_2
<a href="#">00636681</a>	10/26/2023	TALX UC EXPRESS	\$5,995.43	0161745006
<a href="#">00636677</a>	10/26/2023	CITY OF NORTH PLATTE	\$130,410.00	10.16.23
<a href="#">00636684</a>	10/26/2023	NEBRASKA SKILLS USA	\$1,395.00	10-26-2023_1
<a href="#">00636675</a>	10/26/2023	MILLARD PUBLIC SCHOOL DISTRICT	\$1,025.00	10-26-2023_1
<a href="#">00636682</a>	10/26/2023	TOXIC GRAPHICS	\$339.77	149
<a href="#">00636680</a>	10/26/2023	LINCOLN COUNTY TREASURER	\$3,001.04	2023 JPH POSTCARDS
<a href="#">00636676</a>	10/26/2023	CHARLIE'S NORTH PLATTE PLUMBING	\$165,040.00	5
<a href="#">00636676</a>	10/26/2023	CHARLIE'S NORTH PLATTE PLUMBING	\$120,005.00	6
<a href="#">00636683</a>	10/26/2023	VERIZON WIRELESS	\$1,424.28	9946542995
<a href="#">00636678</a>	10/26/2023	FATHER FLANAGAN'S BOYS' HOME	\$6,101.27	CINV-00002594
<a href="#">00636678</a>	10/26/2023	FATHER FLANAGAN'S BOYS' HOME	\$14,287.52	CINV-00004583
<a href="#">00636679</a>	10/26/2023	GARRICK DEVELOPMENT	\$772.00	DAMAGE REPAIRS
<a href="#">00636689</a>	10/27/2023	NORTHWESTERN PUBLIC SERVICE	\$27.43	101123
<a href="#">00636689</a>	10/27/2023	NORTHWESTERN PUBLIC SERVICE	\$1,143.25	101723
<a href="#">00636689</a>	10/27/2023	NORTHWESTERN PUBLIC SERVICE	\$125.18	101823
<a href="#">00636689</a>	10/27/2023	NORTHWESTERN PUBLIC SERVICE	\$779.68	101923
<a href="#">00636693</a>	10/27/2023	GRAND ISLAND HIGH SCHOOL	\$100.00	10-27-2023_1
<a href="#">00636686</a>	10/27/2023	WALLACE SCHOOL DIST 65-R	\$96.00	10-27-2023_1
<a href="#">00636685</a>	10/27/2023	BYRN, JOHN	\$168.86	10-27-2023_2
<a href="#">00636691</a>	10/27/2023	STORY, SKYE	\$679.59	10.27.23
<a href="#">00636688</a>	10/27/2023	MESSERSMITH, JULIE A	\$616.40	10.27.23
<a href="#">00636690</a>	10/27/2023	SHEARER, JOANNA	\$375.96	10.27.23
<a href="#">00636687</a>	10/27/2023	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$343.98	11136874
<a href="#">00636692</a>	10/27/2023	WIEZOREK, REYNA	\$315.00	OCT '23 PAYROLL
<a href="#">00636694</a>	10/30/2023	CLARK, KAITLYN	\$200.00	10-30-2023_1
<a href="#">00636695</a>	10/30/2023	ELM CREEK PUBLIC SCHOOLS	\$468.00	10-30-2023_2
<a href="#">00636696</a>	10/30/2023	LEXINGTON HIGH SCHOOL	\$85.00	10-30-2023_3
<a href="#">00636697</a>	10/30/2023	LIVINGSTON, KIRK	\$280.00	10-30-2023_4
<a href="#">00636700</a>	10/31/2023	US CELLULAR	\$284.02	0612312502
<a href="#">00636698</a>	10/31/2023	KSB SCHOOL LAW	\$1,727.50	15115
<a href="#">00636699</a>	10/31/2023	SOLIANT HEALTH, LLC	\$4,160.00	20775527
<a href="#">00636699</a>	10/31/2023	SOLIANT HEALTH, LLC	\$4,160.00	20781991
<a href="#">00636699</a>	10/31/2023	SOLIANT HEALTH, LLC	\$4,160.00	20787332

<a href="#">00636699</a>	10/31/2023	SOLIANT HEALTH, LLC	\$4,160.00	20793292
<a href="#">00636701</a>	11/1/2023	ALLMAKES	\$18,705.00	L26935.001
<a href="#">00636702</a>	11/2/2023	CASH-WA DISTRIBUTING CO.	\$697.40	11-02-2023_1
<a href="#">00636703</a>	11/2/2023	HEARTLAND CHAMPIONSHIPS LLC	\$280.00	11-02-2023_2
<a href="#">00636705</a>	11/2/2023	UNITED CULTURES	\$345.00	11-02-2023_4
<a href="#">00636706</a>	11/3/2023	NEBRASKA COACHES ASSOCIATION	\$170.00	11-03-2023_1
<a href="#">00636707</a>	11/6/2023	GARY'S SUPERFOODS	\$500.00	11-06-2023_1
<a href="#">00636711</a>	11/6/2023	RINEHART, LYNN D.	\$150.00	11-06-2023_2
<a href="#">00636712</a>	11/6/2023	SKILES, DUANE D	\$150.00	11-06-2023_3
<a href="#">00636708</a>	11/6/2023	KLEIN, TRAVIS	\$95.00	11-06-2023_4
<a href="#">00636709</a>	11/6/2023	LAWRENCE, DANIEL	\$95.00	11-06-2023_5
<a href="#">00636710</a>	11/6/2023	MCCOOK GAZETTE	\$210.00	11-06-2023_6
<a href="#">00636771</a>	11/7/2023	MATHESON TRI-GAS/LINWELD	\$1,334.60	0028415514
<a href="#">00636771</a>	11/7/2023	MATHESON TRI-GAS/LINWELD	\$48.78	0028415515
<a href="#">00636771</a>	11/7/2023	MATHESON TRI-GAS/LINWELD	\$9.26	0028415516
<a href="#">00636771</a>	11/7/2023	MATHESON TRI-GAS/LINWELD	\$27.78	0028415517
<a href="#">00636771</a>	11/7/2023	MATHESON TRI-GAS/LINWELD	\$31.15	0028415518
<a href="#">00636771</a>	11/7/2023	MATHESON TRI-GAS/LINWELD	\$21.00	0028537369
<a href="#">00636771</a>	11/7/2023	MATHESON TRI-GAS/LINWELD	\$294.24	0028579734
<a href="#">00636771</a>	11/7/2023	MATHESON TRI-GAS/LINWELD	\$14.80	0028629134
<a href="#">00636771</a>	11/7/2023	MATHESON TRI-GAS/LINWELD	\$26.30	0028629135
<a href="#">00636763</a>	11/7/2023	MATHESON TRI-GAS/LINWELD	\$8,210.24	0029810075-00
<a href="#">00636821</a>	11/7/2023	NORTH PLATTE RECREATION DEPARTMENT	\$650.00	0032476
<a href="#">00636764</a>	11/7/2023	MUSIC IN MOTION	\$517.71	00787644
<a href="#">00636766</a>	11/7/2023	RIVERSIDE TECHNOLOGIES INC	\$900.00	0400450-IN
<a href="#">00636844</a>	11/7/2023	RIVERSIDE TECHNOLOGIES INC	\$900.00	0400946-IN
<a href="#">00636848</a>	11/7/2023	NORTHWESTERN PUBLIC SERVICE	\$302.68	102023
<a href="#">00636828</a>	11/7/2023	YENNI, JACQUELINE A.	\$816.13	10.24.23
<a href="#">00636786</a>	11/7/2023	MENTZER OIL COMPANY	\$5,914.61	102423
<a href="#">00636848</a>	11/7/2023	NORTHWESTERN PUBLIC SERVICE	\$2,075.59	102623
<a href="#">00636794</a>	11/7/2023	RUTT'S HEATING AND AIR CONDITIONING INC	\$5,652.00	103123
<a href="#">00636794</a>	11/7/2023	RUTT'S HEATING AND AIR CONDITIONING INC	\$3,315.00	10619
<a href="#">00636787</a>	11/7/2023	MIDWEST DOOR & HARDWARE	\$19,176.00	106410
<a href="#">00636794</a>	11/7/2023	RUTT'S HEATING AND AIR CONDITIONING INC	\$390.00	10770
<a href="#">00636849</a>	11/7/2023	BYRN, JOHN	\$26.99	11-07-2023_1
<a href="#">00636850</a>	11/7/2023	HOLIDAY INN OF KEARNEY	\$229.90	11-07-2023_2
<a href="#">00636851</a>	11/7/2023	O'DONNELL-GREENO, LEAH	\$429.00	11-07-2023_3
<a href="#">00636852</a>	11/7/2023	SCOTTSSLUFF HIGH SCHOOL	\$50.00	11-07-2023_4
<a href="#">00636802</a>	11/7/2023	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$886.58	11101380
<a href="#">00636802</a>	11/7/2023	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$290.16	11116893
<a href="#">00636778</a>	11/7/2023	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$188.06	11124195
<a href="#">00636778</a>	11/7/2023	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$120.04	11128373

<a href="#">00636778</a>	11/7/2023	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$73.10	11133122
<a href="#">00636778</a>	11/7/2023	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$110.26	11137893
<a href="#">00636778</a>	11/7/2023	COCA-COLA/PREMIUM FOOD & BEVERAGE	\$158.94	11159987
<a href="#">00636843</a>	11/7/2023	RISE VISION INC	\$999.00	112357
<a href="#">00636783</a>	11/7/2023	KNAPP ELECTRIC CO	\$315.44	1128679
<a href="#">00636831</a>	11/7/2023	PRO PRINTING & GRAPHICS/THE COPY HOUSE	\$612.00	124396
<a href="#">00636836</a>	11/7/2023	HINTON'S LOCK & ALARM	\$722.00	12606
<a href="#">00636798</a>	11/7/2023	UNITECH	\$777.00	1331
<a href="#">00636795</a>	11/7/2023	SAM'S LAWN SERVICE	\$410.00	13460
<a href="#">00636801</a>	11/7/2023	WEATHERCRAFT CO OF N P	\$300.00	13919
<a href="#">00636786</a>	11/7/2023	MENTZER OIL COMPANY	\$381.22	139960
<a href="#">00636841</a>	11/7/2023	PROTEX CENTRAL INC	\$330.00	146226
<a href="#">00636841</a>	11/7/2023	PROTEX CENTRAL INC	\$110.00	146431
<a href="#">00636790</a>	11/7/2023	PERFORMANCE TRUCK AND TRAILER	\$1,784.80	14801
<a href="#">00636790</a>	11/7/2023	PERFORMANCE TRUCK AND TRAILER	\$762.09	15120
<a href="#">00636790</a>	11/7/2023	PERFORMANCE TRUCK AND TRAILER	\$265.14	15129
<a href="#">00636790</a>	11/7/2023	PERFORMANCE TRUCK AND TRAILER	\$2,422.94	15381
<a href="#">00636834</a>	11/7/2023	COMPUTER HARDWARE INC	\$5,596.00	155623
<a href="#">00636772</a>	11/7/2023	WHITETAIL SCREEN PRINT	\$69.00	16643
<a href="#">00636759</a>	11/7/2023	ESU #16	\$3,152.86	1770
<a href="#">00636810</a>	11/7/2023	ESU #16	\$3,152.86	1770
<a href="#">00636770</a>	11/7/2023	G AND L BAND INSTR. REPAIR	\$80.00	19878
<a href="#">00636774</a>	11/7/2023	ABC RECYCLING	\$50.00	2023-09
<a href="#">00636734</a>	11/7/2023	GREATER NEBRASKA SCHOOLS ASSOCIATION	\$4,250.00	2023-24
<a href="#">00636829</a>	11/7/2023	BLAESI, ANGELA	\$432.30	2023 MILEAGE
<a href="#">00636757</a>	11/7/2023	BOUND TO STAY BOUND BOOKS, INC.	\$204.12	203716
<a href="#">00636775</a>	11/7/2023	AMERICAN PLAYGROUND COMPANY	\$5,550.00	23-0161
<a href="#">00636761</a>	11/7/2023	GREAT PLAINS HEALTH	\$1,750.00	23-03
<a href="#">00636780</a>	11/7/2023	ECCA CONTROL LLC	\$1,300.00	2395
<a href="#">00636796</a>	11/7/2023	T O HAAS TIRE	\$736.24	26118
<a href="#">00636796</a>	11/7/2023	T O HAAS TIRE	\$393.96	26716
<a href="#">00636796</a>	11/7/2023	T O HAAS TIRE	\$14.99	27063
<a href="#">00636788</a>	11/7/2023	NORTH PLATTE WINNELSON CO.	\$189.36	281349
<a href="#">00636788</a>	11/7/2023	NORTH PLATTE WINNELSON CO.	\$291.90	281496
<a href="#">00636788</a>	11/7/2023	NORTH PLATTE WINNELSON CO.	\$358.96	281735
<a href="#">00636785</a>	11/7/2023	LIFT SOLUTIONS	\$1,631.48	2S6279240
<a href="#">00636839</a>	11/7/2023	ONE CALL CONCEPTS INC	\$6.36	3090524
<a href="#">00636756</a>	11/7/2023	HOMETOWN LEASING	\$3,099.68	32795299 051-058
<a href="#">00636782</a>	11/7/2023	KELLY SUPPLY COMPANY	\$273.14	3295131
<a href="#">00636793</a>	11/7/2023	RED ARROW	\$55.00	33897
<a href="#">00636793</a>	11/7/2023	RED ARROW	\$55.00	33941
<a href="#">00636846</a>	11/7/2023	BLUE CROSS/BLUE SHIELD OF NEBRASKA	\$475,200.00	3509034

<a href="#">00636765</a>	11/7/2023	PEPPER, J.W. & SON	\$136.05	365726217
<a href="#">00636768</a>	11/7/2023	CULLIGAN	\$720.12	3NQQ
<a href="#">00636726</a>	11/7/2023	COHAGEN TRANSFER AND STORAGE	\$2,178.00	425714
<a href="#">00636842</a>	11/7/2023	RADIO ENGINEERING INDUSTRIES, INC	\$1,800.00	504061
<a href="#">00636833</a>	11/7/2023	COMPUTER CABLE CONNECTION INC	\$875.00	5063
<a href="#">00636838</a>	11/7/2023	MULTICARD INC	\$377.00	51145
<a href="#">00636779</a>	11/7/2023	CRESCENT ELECTRIC	\$2,206.98	511790683
<a href="#">00636779</a>	11/7/2023	CRESCENT ELECTRIC	\$81.06	511849003
<a href="#">00636796</a>	11/7/2023	T O HAAS TIRE	(\$34.99)	5123
<a href="#">00636781</a>	11/7/2023	HUEBNER SUPPLY COMPANY	\$24.95	53590
<a href="#">00636784</a>	11/7/2023	KNOBEL'S REFRIGERATION	\$1,395.48	5896
<a href="#">00636784</a>	11/7/2023	KNOBEL'S REFRIGERATION	\$1,693.00	5898
<a href="#">00636784</a>	11/7/2023	KNOBEL'S REFRIGERATION	\$618.50	5917
<a href="#">00636784</a>	11/7/2023	KNOBEL'S REFRIGERATION	\$37.66	5948
<a href="#">00636784</a>	11/7/2023	KNOBEL'S REFRIGERATION	\$514.00	5957
<a href="#">00636784</a>	11/7/2023	KNOBEL'S REFRIGERATION	\$4,668.89	5963
<a href="#">00636784</a>	11/7/2023	KNOBEL'S REFRIGERATION	\$1,051.27	5984
<a href="#">00636784</a>	11/7/2023	KNOBEL'S REFRIGERATION	\$452.88	5997
<a href="#">00636784</a>	11/7/2023	KNOBEL'S REFRIGERATION	\$334.14	6010
<a href="#">00636784</a>	11/7/2023	KNOBEL'S REFRIGERATION	\$126.00	6011
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$27.00	6280257922
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$27.10	6280257932
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$32.70	6280257936
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$27.00	6280257938
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$25.01	6280260348
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$34.60	6280260349
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$27.31	6280260350
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$25.01	6280260351
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$51.80	6280260985
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$25.01	6280260994
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$39.60	6280260995
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$25.01	6280263383
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$25.90	6280263384
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$27.00	6280264060
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$27.10	6280264070
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$32.70	6280264074
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$27.00	6280264076
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$25.01	6280266468
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$34.60	6280266469
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$27.31	6280266470
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$25.01	6280266471
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$51.80	6280267116

<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$25.01	6280267125
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$39.60	6280267126
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$28.30	6280267127
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$25.01	6280269504
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$25.90	6280269505
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$28.30	628026996
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$27.00	6280270187
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$27.00	6280270203
<a href="#">00636776</a>	11/7/2023	AUCA CHICAGO LOCKBOX	\$32.70	62802702101
<a href="#">00636773</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	(\$232.46)	657249
<a href="#">00636773</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	\$108.00	660607
<a href="#">00636773</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	\$44.00	660618
<a href="#">00636762</a>	11/7/2023	JUNIOR LIBRARY GUILD	\$1,628.82	660732
<a href="#">00636762</a>	11/7/2023	JUNIOR LIBRARY GUILD	\$1,628.82	667027
<a href="#">00636762</a>	11/7/2023	JUNIOR LIBRARY GUILD	\$1,628.82	667028
<a href="#">00636762</a>	11/7/2023	JUNIOR LIBRARY GUILD	\$1,628.82	667030
<a href="#">00636762</a>	11/7/2023	JUNIOR LIBRARY GUILD	\$1,628.82	667031
<a href="#">00636762</a>	11/7/2023	JUNIOR LIBRARY GUILD	\$1,628.82	667033
<a href="#">00636762</a>	11/7/2023	JUNIOR LIBRARY GUILD	\$1,628.82	667456
<a href="#">00636845</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	\$170.00	668126
<a href="#">00636773</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	\$104.22	668300
<a href="#">00636773</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	\$64.80	668311
<a href="#">00636773</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	\$71.01	668329
<a href="#">00636773</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	\$81.00	668343
<a href="#">00636773</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	\$81.00	668347
<a href="#">00636773</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	\$87.50	668471
<a href="#">00636773</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	\$62.00	668542
<a href="#">00636773</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	\$59.40	668557
<a href="#">00636773</a>	11/7/2023	YANDAS MUSIC & PRO AUDIO	\$43.71	670366
<a href="#">00636789</a>	11/7/2023	NSG LOGISTICS LLC	\$1,015.00	69639
<a href="#">00636760</a>	11/7/2023	FUN EXPRESS LLC	\$31.52	72667661201
<a href="#">00636758</a>	11/7/2023	DEMCO	\$807.91	7384177
<a href="#">00636796</a>	11/7/2023	T O HAAS TIRE	\$25.00	82123
<a href="#">00636769</a>	11/7/2023	CENGAGE LEARNING	\$5,195.82	82165129
<a href="#">00636800</a>	11/7/2023	VAN DIEST SUPPLY CO.	\$3,836.00	82647
<a href="#">00636800</a>	11/7/2023	VAN DIEST SUPPLY CO.	\$1,000.00	82648
<a href="#">00636792</a>	11/7/2023	PRO ROLLOFF LLC	\$990.06	8425
<a href="#">00636777</a>	11/7/2023	CHEM-AQUA, INC	\$354.38	8426283
<a href="#">00636799</a>	11/7/2023	US BANK VOYAGER FLEET SYSTEMS	\$12,319.57	8693227012343
<a href="#">00636714</a>	11/7/2023	ROSE CUSTOM GUITAR CASES	\$182.00	910915
<a href="#">00636791</a>	11/7/2023	PLATTE VALLEY COMMUNICATION, INC	\$1,041.04	92300122
<a href="#">00636797</a>	11/7/2023	TRI MARK HOCKENBERGS	\$208.80	9BBYOM

<a href="#">00636716</a>	11/7/2023	ALTIG, SARA	\$76.64	AUG '23 MLG
<a href="#">00636808</a>	11/7/2023	BUSH, KAREN	\$66.09	AUG '23 MLG
<a href="#">00636719</a>	11/7/2023	MARQUEZ, SUSAN	\$56.98	AUG '23 MLG
<a href="#">00636721</a>	11/7/2023	MOORE, MARISSA	\$35.57	AUG '23 MLG
<a href="#">00636717</a>	11/7/2023	CHROMY, SHELLY	\$34.06	AUG '23 MLG
<a href="#">00636718</a>	11/7/2023	HENLINE, MARCIA	\$33.08	AUG '23 MLG
<a href="#">00636725</a>	11/7/2023	CLOSMAN, CORTNEY	\$58.68	AUG-OCT '23 MLG
<a href="#">00636824</a>	11/7/2023	SELLERS, KELSEY	\$155.10	AUG-SEPT '23 MLG
<a href="#">00636840</a>	11/7/2023	OUDEKIRK, TEVIN	\$66.04	AUG-SEPT '23 MLG
<a href="#">00636822</a>	11/7/2023	RHODES, KAMIE	\$65.08	AUG-SEPT '23 MLG
<a href="#">00636720</a>	11/7/2023	MELTON, AMBERLI	\$64.85	AUG-SEPT '23 MLG
<a href="#">00636826</a>	11/7/2023	WILLARD, AMBER	\$50.30	AUG-SEPT '23 MLG
<a href="#">00636803</a>	11/7/2023	ALLEN, JEFFREY	\$38.15	AUG-SEPT '23 MLG
<a href="#">00636731</a>	11/7/2023	EMS LINQ, INC	\$55.20	C-120714
<a href="#">00636820</a>	11/7/2023	NCECBVI	\$50.00	FF-197
<a href="#">00636832</a>	11/7/2023	TELEGRAPH	\$17.88	I0000383029-0905
<a href="#">00636832</a>	11/7/2023	TELEGRAPH	\$17.40	I0000383105-0907
<a href="#">00636832</a>	11/7/2023	TELEGRAPH	\$235.20	I0000384575-0916
<a href="#">00636832</a>	11/7/2023	TELEGRAPH	\$35.88	I0000386547-0930
<a href="#">00636832</a>	11/7/2023	TELEGRAPH	\$136.53	I0000388595-1019
<a href="#">00636819</a>	11/7/2023	N2Y, LLC	\$728.74	INV-1072206
<a href="#">00636827</a>	11/7/2023	WINSOR LEARNING, INC	\$11,400.00	INV22729
<a href="#">00636749</a>	11/7/2023	SMILEY, HALEY	\$232.16	JULY-OCT '23 MLG
<a href="#">00636830</a>	11/7/2023	EAGLE COMMUNICATIONS	\$505.00	MCC-1230949712
<a href="#">00636747</a>	11/7/2023	RAHBUN, SAMANTHA	\$100.00	MEAL ACCT REIMB
<a href="#">00636741</a>	11/7/2023	MCCONVILLE, AMBER	\$65.25	MEAL ACCT REIMB
<a href="#">00636736</a>	11/7/2023	HUGHES, KATRYNA	\$107.00	MEAL REIMB
<a href="#">00636739</a>	11/7/2023	LIPINSKI, JAN	\$53.95	MEAL REIMB
<a href="#">00636733</a>	11/7/2023	GARCIA, KELLY	\$25.00	MEAL REIMB
<a href="#">00636751</a>	11/7/2023	TANNER, BETH	\$25.00	MEAL REIMB
<a href="#">00636728</a>	11/7/2023	CURTIS, SHANDIE	\$24.23	MEAL REIMB
<a href="#">00636735</a>	11/7/2023	HALLEY, KORTNEY	\$23.49	MEAL REIMB
<a href="#">00636740</a>	11/7/2023	MATHIEU, TINA	\$21.91	MEAL REIMB
<a href="#">00636806</a>	11/7/2023	BIRGE, LISA	\$50.00	MEAL REIMBURSEMENT
<a href="#">00636727</a>	11/7/2023	CRAWFORD, JACKLYN	\$21.80	MEAL REIMBURSEMENT
<a href="#">00636753</a>	11/7/2023	UEHLING, JANELLE	\$100.00	NOV '23 CELL
<a href="#">00636713</a>	11/7/2023	BAXTER, BRANDON	\$294.75	NOV '23 MLG
<a href="#">00636715</a>	11/7/2023	WILLARD, AMBER	\$131.00	NOV '23 MLG
<a href="#">00636847</a>	11/7/2023	BOK FINANCIAL CORPORATION	\$830,347.50	NPLATPSLTR20
<a href="#">00636754</a>	11/7/2023	UNIVERSITY PUB INC	\$100.00	OCT 2023 CELL
<a href="#">00636724</a>	11/7/2023	BUSCHER, BRANDY	\$100.00	OCT '23 CELL
<a href="#">00636753</a>	11/7/2023	UEHLING, JANELLE	\$953.22	OCT '23 MLG

<a href="#">00636815</a>	11/7/2023	LIENEMANN, CHERISH	\$191.13	OCT '23 MLG
<a href="#">00636744</a>	11/7/2023	MORALES, MOLLY	\$135.12	OCT '23 MLG
<a href="#">00636738</a>	11/7/2023	KELLEY, MARY	\$131.00	OCT '23 MLG
<a href="#">00636729</a>	11/7/2023	DAILEY, MEGAN	\$112.07	OCT '23 MLG
<a href="#">00636755</a>	11/7/2023	ZOGG, JOHNNY	\$82.66	OCT '23 MLG
<a href="#">00636752</a>	11/7/2023	THOMAS, SARAH	\$63.73	OCT '23 MLG
<a href="#">00636719</a>	11/7/2023	MARQUEZ, SUSAN	\$56.86	OCT '23 MLG
<a href="#">00636748</a>	11/7/2023	SHEETS, KELLI	\$11.59	OCT '23 MLG
<a href="#">00636732</a>	11/7/2023	FAMILY SKILL BUILDING SERVICES INC	\$6,453.55	OCTOBER 2023
<a href="#">00636742</a>	11/7/2023	MIDWEST CONNECT	\$3,813.28	OCTOBER 2023
<a href="#">00636835</a>	11/7/2023	COMPUTER INFORMATION CONCEPTS	(\$10,275.00)	OVERPAYMENT
<a href="#">00636835</a>	11/7/2023	COMPUTER INFORMATION CONCEPTS	\$9,484.00	PSI36806
<a href="#">00636835</a>	11/7/2023	COMPUTER INFORMATION CONCEPTS	\$4,800.00	PSI37127
<a href="#">00636837</a>	11/7/2023	INFINITE CAMPUS USER GROUP	\$200.00	REGISTRATIONS
<a href="#">00636723</a>	11/7/2023	BLAKELY, ANN MARIE	\$684.14	REIMB
<a href="#">00636823</a>	11/7/2023	RUDA, NIKI	\$175.00	REIMB
<a href="#">00636767</a>	11/7/2023	WEST MUSIC	\$125.00	S12329061
<a href="#">00636767</a>	11/7/2023	WEST MUSIC	\$81.25	S12334566
<a href="#">00636743</a>	11/7/2023	MILLER, JODI	\$403.17	SCRUBS REIMB
<a href="#">00636807</a>	11/7/2023	BUCHANAN, NICOLE	\$81.68	SEPT '23 CELL
<a href="#">00636809</a>	11/7/2023	EINSPAHR, JESSICA	\$14.04	SEPT '23 CELL
<a href="#">00636730</a>	11/7/2023	DOUGLAS, LYNDSEY	\$489.94	SEPT '23 MLG
<a href="#">00636817</a>	11/7/2023	MESSERSMITH, PEYTON	\$138.89	SEPT '23 MLG
<a href="#">00636804</a>	11/7/2023	AMAN, DANIELLE	\$129.65	SEPT '23 MLG
<a href="#">00636814</a>	11/7/2023	KOUMA, KAYLEEN	\$125.37	SEPT '23 MLG
<a href="#">00636805</a>	11/7/2023	ANDERSON, DANETTE	\$76.81	SEPT '23 MLG
<a href="#">00636806</a>	11/7/2023	BIRGE, LISA	\$71.66	SEPT '23 MLG
<a href="#">00636816</a>	11/7/2023	MATUSZCZAK, DALE &/OR TESSA	\$70.74	SEPT '23 MLG
<a href="#">00636729</a>	11/7/2023	DAILEY, MEGAN	\$63.54	SEPT '23 MLG
<a href="#">00636719</a>	11/7/2023	MARQUEZ, SUSAN	\$57.78	SEPT '23 MLG
<a href="#">00636818</a>	11/7/2023	MRAZ, JACQUELINE	\$22.38	SEPT '23 MLG
<a href="#">00636825</a>	11/7/2023	SHANNON, LYNNETTE	\$35.02	SEPT-OCT '23 MLG
<a href="#">00636806</a>	11/7/2023	BIRGE, LISA	\$347.15	SEPT-OCT '23 MLG
<a href="#">00636824</a>	11/7/2023	SELLERS, KELSEY	\$155.10	SEPT-OCT '23 MLG
<a href="#">00636813</a>	11/7/2023	KECK, LORI	\$109.06	SEPT-OCT '23 MLG
<a href="#">00636750</a>	11/7/2023	STREETER, LAURIE	\$28.17	SEPT-OCT '23 MLG
<a href="#">00636722</a>	11/7/2023	WILKINS, LAYKIN	\$24.10	SEPT-OCT '23 MLG
<a href="#">00636810</a>	11/7/2023	ESU #16	\$22,414.77	SPED2023NPPS-0001
<a href="#">00636812</a>	11/7/2023	HOLBROOK, HEATHER	\$105.00	TRAVEL REIMB
<a href="#">00636811</a>	11/7/2023	HART, JAMIE	\$105.00	TRAVEL REIMBURSEME
<a href="#">00636713</a>	11/7/2023	BAXTER, BRANDON	\$120.00	TRAVEL STIPEND
<a href="#">00636737</a>	11/7/2023	KAMMERER, JANETTE	\$119.00	TRAVEL STIPEND

<a href="#">00636745</a>	11/7/2023	NEMEC, ABIGAIL	\$119.00	TRAVEL STIPEND
<a href="#">00636746</a>	11/7/2023	O'NEILL, ALLISON	\$119.00	TRAVEL STIPEND
<b>Grand Total:</b>			<b>6,078.648.31</b>	



**Official Enrollment**

**October 1, 2023**

THE PURPOSE OF THE NORTH PLATTE PUBLIC SCHOOL DISTRICT (NPPSD) IS TO PREPARE ALL STUDENTS TO BE PRODUCTIVE, RESPONSIBLE CITIZENS IN A SAFE, CARING, SUPPORTIVE LEARNING ENVIRONMENT. OUR DIRECTION IS TO PREPARE EVERY STUDENT FOR SUCCESS THROUGH HIGH-QUALITY EDUCATIONAL PROGRAMS DELIVERED BY HIGHLY EFFECTIVE EDUCATORS WHO USE INNOVATIVE, RESEARCHED-BASED STRATEGIES IN A SAFE, SUPPORTIVE ENVIRONMENT IN COLLABORATION WITH FAMILY, BUSINESSES, AND COMMUNITY MEMBERS.

**North Platte Public Schools**  
**Official School Enrollments**  
**K-12**

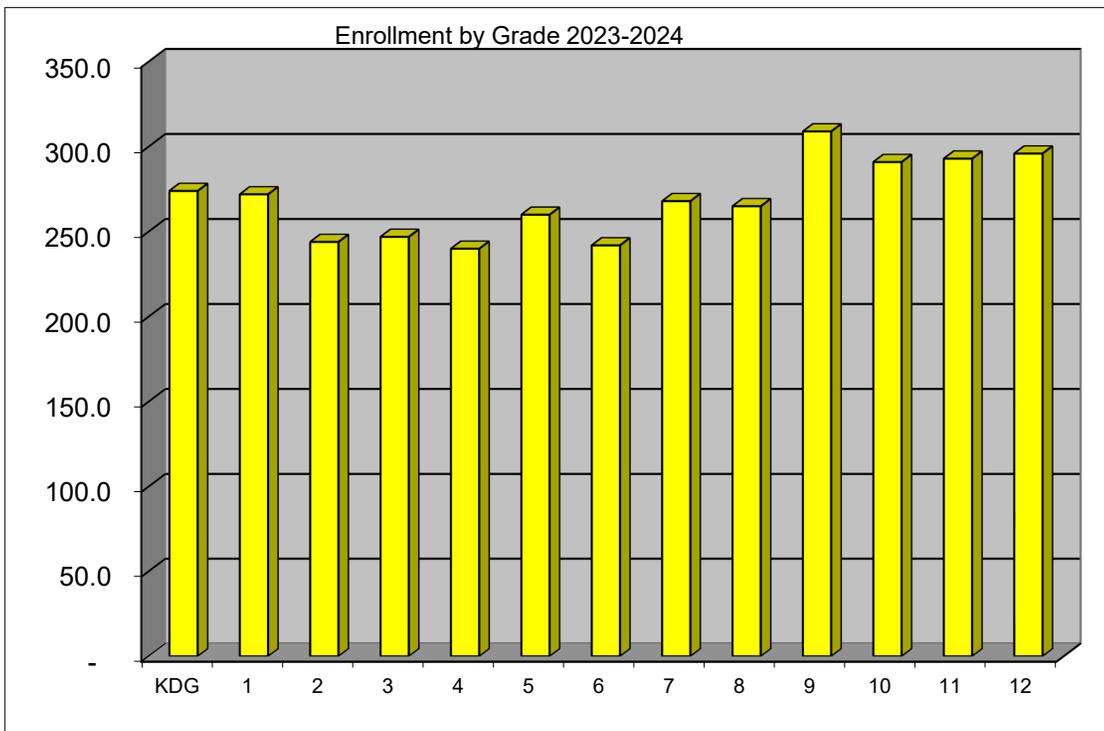
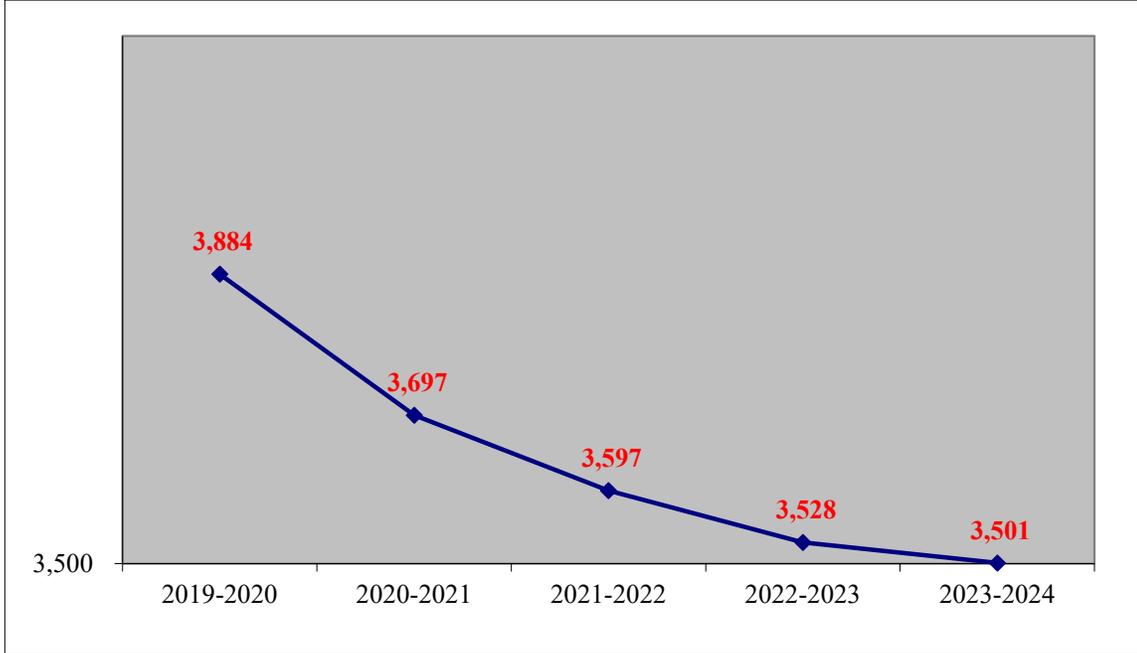
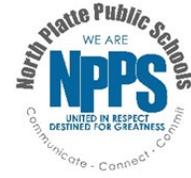


NDE		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
<b>High School</b>						
NPHS	001	1220	1204	1219	1212	1189
<b>Middle</b>						
Adams	002	601	590	583	566	533
Madison	004	313	303	270	265	242
<b>Elementary</b>						
Buffalo	003	130	0	0	0	0
Cody	005	231	227	202	222	236
Jefferson	006	312	284	271	259	274
Lincoln	007	199	298	286	259	244
Washington	009	250	214	195	213	210
McDonald	010	251	232	235	221	239
Eisenhower	011	218	205	214	202	215
Osgood	012	75	21	0	0	0
Lake Maloney	016	84	119	122	109	119
<b>Total</b>		<b>3,884</b>	<b>3,697</b>	<b>3,597</b>	<b>3,528</b>	<b>3,501</b>

**Preschools**

Buffalo	Full	52	54	72	73
Jefferson	Full	36	36	18	18
Osgood	1/2 day	28	36	36	21
Washington	Full	17	18	17	18
		<b>133</b>	<b>144</b>	<b>143</b>	<b>130</b>

North Platte Public Schools  
Trends  
Last Friday Enrollment Trends



North Platte Public Schools  
 Last Friday in September Enrollment  
 10/1/2023



Elementary

		K	1	2	3	4	5	TOTAL
Buffalo	003							0
Cody	005	42	46	29	49	28	42	236
Jefferson	006	45	48	46	50	42	43	274
Lincoln	007	40	44	42	51	30	37	244
Washington	009	43	40	23	23	40	41	210
McDonald	010	45	43	45	25	41	40	239
Eisenhower	011	34	30	45	34	38	34	215
Osgood	012							0
Lake Maloney	016	25	21	14	15	21	23	119
<b>Total</b>		<b>274</b>	<b>272</b>	<b>244</b>	<b>247</b>	<b>240</b>	<b>260</b>	<b>1537</b>

Middle Schools

		6	7	8	TOTAL
Adams	002		268	265	533
Madison	004	242			242
<b>Total</b>		<b>242</b>	<b>268</b>	<b>265</b>	<b>775</b>

High School

		9	10	11	12	TOTAL
NPHS		309	291	293	296	1189
<b>Total</b>		<b>309</b>	<b>291</b>	<b>293</b>	<b>296</b>	<b>1189</b>

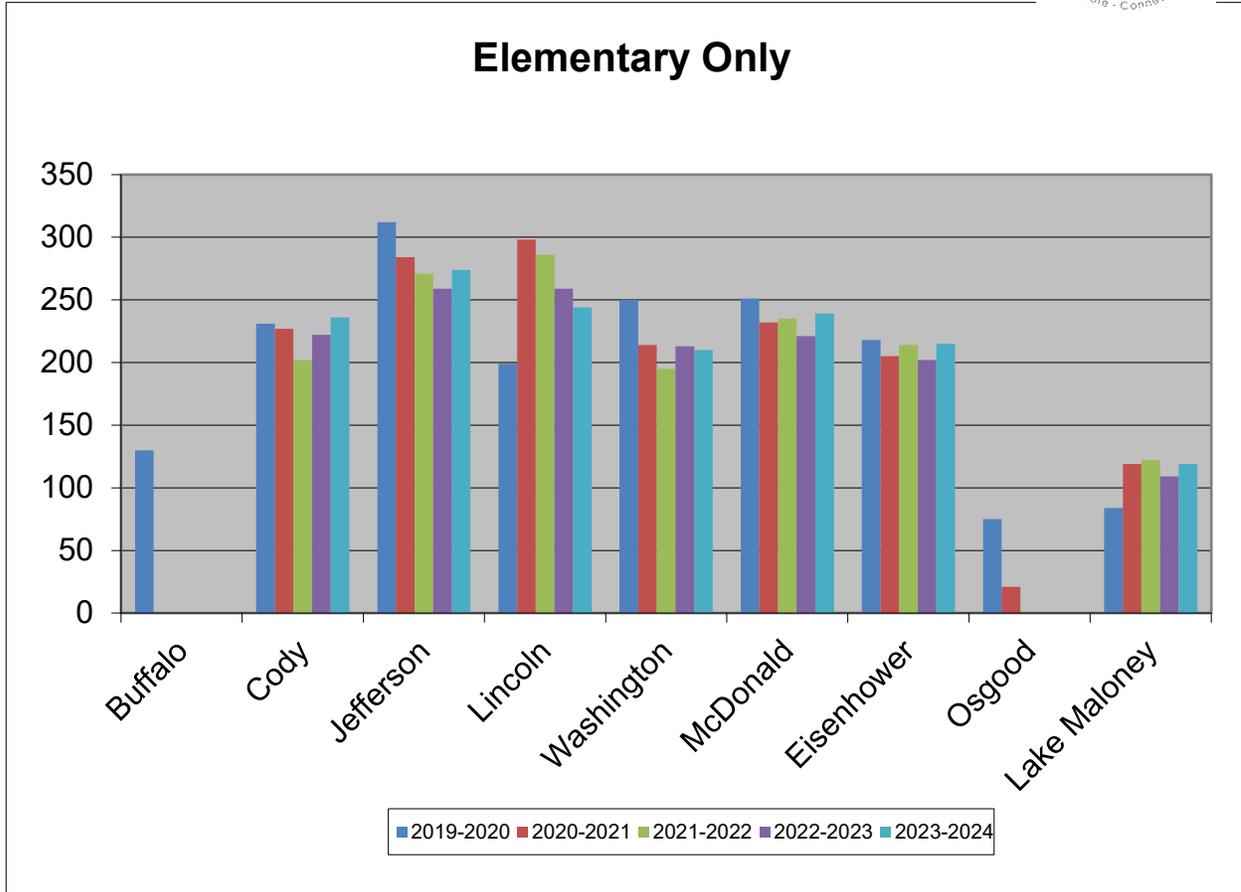
Total Enrollment for the District 3501

**North Platte Public Schools**  
 Enrollment by Schools  
 2022-2023



	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Income Status
High School															
NPHS										309	291	293	296	1189	43.4%
Middle															
Adams								268	265					533	50.1%
Madison							242							242	55.0%
Elementary															
Buffalo														0	
Cody	42	46	29	49	28	42								236	100.0%
Jefferson	45	48	46	50	42	43								274	100.0%
Lincoln	40	44	42	51	30	37								244	100.0%
Washington	43	40	23	23	40	41								210	100.0%
McDonald	45	43	45	25	41	40								239	43.1%
Eisenhower	34	30	45	34	38	34								215	100.0%
Osgood														0	
Lake Maloney	25	21	14	15	21	23								119	30.3%
<b>Total</b>	<b>274</b>	<b>272</b>	<b>244</b>	<b>247</b>	<b>240</b>	<b>260</b>	<b>242</b>	<b>268</b>	<b>265</b>	<b>309</b>	<b>291</b>	<b>293</b>	<b>296</b>	<b>3501</b>	<b>63.8%</b>
Prior Year		247	264	253	271	267	298	303	297	293	287	302	304		
Variance		10.1%	-7.6%	-2.4%	-11.4%	-2.6%	-18.8%	-11.6%	-10.8%	5.5%	1.4%	-3.0%	-2.6%		
Elementary	274	272	244	247	240	260								1537	
Middle School							242	268	265					775	
High School										309	291	293	296	1189	
Total														<b>3501</b>	
no CEP program	70	64	59	40	62	63								358	

North Platte Public Schools  
Elementary Enrollment Trends



**North Platte Public Schools**  
 Three Year Enrollment Projection  
 For the Year Ending August 31



	LFE 2020-2021	LFE 2021-2022	LFE 2022-2023	10/1/2022 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027
KDG	247.0	249.0	259.0	274.0	274.0	274.0	274.0
1	264.0	236.0	238.0	272.0	271.3	271.3	271.3
2	253.0	246.0	236.0	244.0	269.3	268.6	268.6
3	271.0	261.0	239.0	247.0	241.6	266.6	266.0
4	267.0	270.0	261.0	240.0	244.6	239.2	264.0
5	298.0	263.0	252.0	260.0	237.6	242.1	236.8
6	303.0	270.0	265.0	242.0	257.4	235.3	239.7
7	297.0	298.0	269.0	268.0	239.6	254.9	232.9
8	293.0	285.0	297.0	265.0	265.3	237.2	252.4
9	287.0	299.0	293.0	309.0	262.4	262.7	234.9
10	302.0	298.0	302.0	291.0	305.9	259.8	260.1
11	304.0	306.0	297.0	293.0	288.1	302.9	257.2
12	311.0	316.0	320.0	296.0	290.1	285.3	299.9
<b>Total</b>	3,697.0	3,597.0	3,528.0	3,501.0	3,447.3	3,400.0	3,357.9
% Var		-2.70%	-1.92%	-0.77%	-1.53%	-1.37%	-1.24%
HS	1,204.0	1,219.0	1,212.0	1,189.0	1,146.5	1,110.7	1,052.2
MS	893.0	853.0	831.0	775.0	762.4	727.4	725.1
ELEM	1,600.0	1,525.0	1,485.0	1,537.0	1,538.4	1,561.9	1,580.7

**These are last years 3 year projections  
 incomparison to this years calculation.**

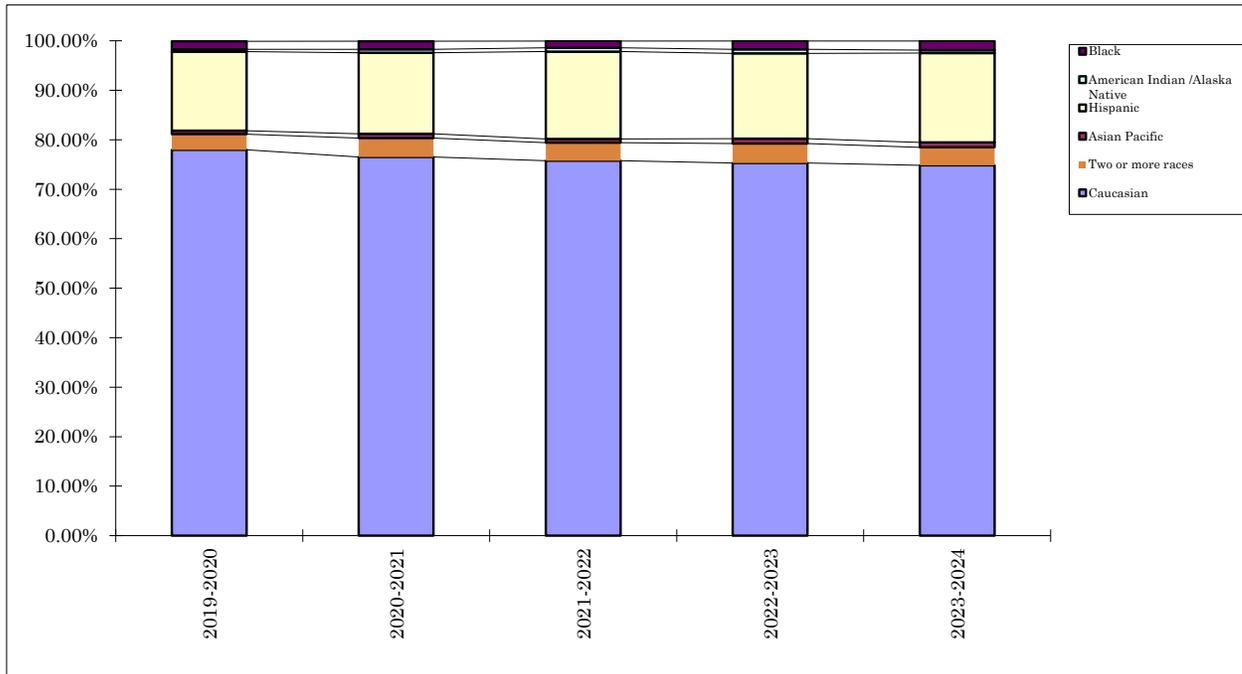
	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026
KDG	259.0	259.0	259.0
1	253.8	253.8	253.8
2	233.2	248.7	248.7
3	231.3	228.6	243.8
4	234.2	226.7	224.0
5	255.8	229.5	222.1
6	247.0	250.7	224.9
7	259.7	242.0	245.7
8	263.6	254.5	237.2
9	291.1	258.3	249.4
10	287.1	285.2	253.2
11	296.0	281.4	279.5
12	291.1	290.0	275.8
<b>Total</b>	3,402.9	3,308.4	3,217.1
	-2.9%	-4.2%	-5.7%

## North Platte Public Schools

### Demographic Summary Last Friday in September



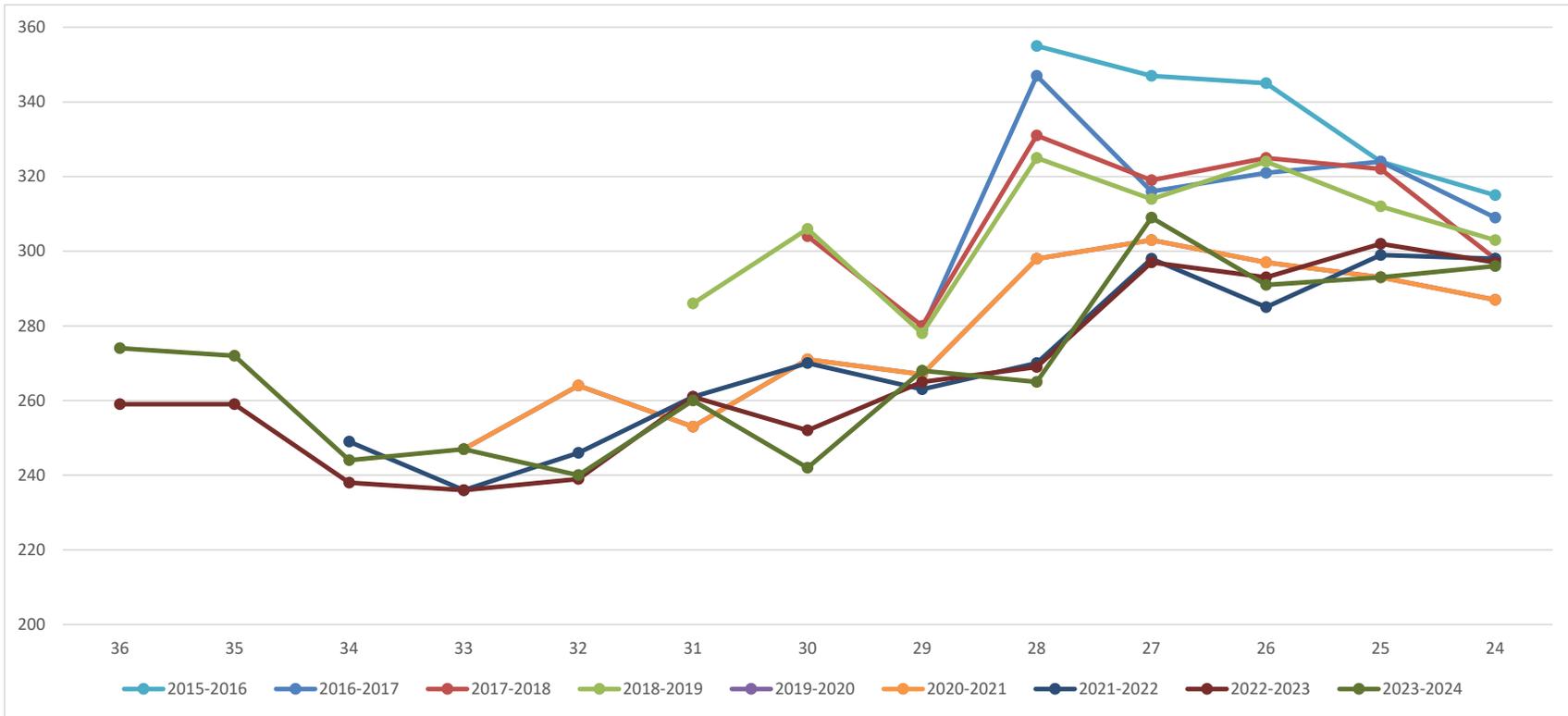
	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Male	51.91%	52.50%	52.54%	52.64%	52.01%
Female	48.09%	47.50%	47.46%	47.36%	47.99%
Caucasian	77.97%	76.49%	75.79%	75.28%	74.84%
Two or more races	3.15%	3.81%	3.64%	3.97%	3.63%
Native Hawaiian	0.08%	0.08%	0.06%	0.06%	0.06%
Asian Pacific	0.70%	0.92%	0.75%	0.96%	1.00%
Hispanic	15.97%	16.34%	17.65%	17.23%	18.05%
American Indian /Alaska Native	0.50%	0.70%	0.75%	0.85%	0.60%
Black	1.63%	1.65%	1.36%	1.64%	1.83%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>





Historical Enrollment Per Grade

School Year	Total	K	1	2	3	4	5	6	7	8	9	10	11	12
2000-2001	4,070	296	292	284	289	305	267	313	296	314	341	350	350	373
2001-2002	3,967	339	276	261	275	280	300	271	307	294	351	340	317	356
2002-2003	3,903	297	311	268	254	277	289	310	273	307	301	348	338	330
2003-2004	3,855	328	274	281	262	250	279	286	318	274	338	304	341	320
2004-2005	3,879	340	302	274	273	266	258	297	280	335	304	331	297	322
2005-2006	3,863	332	284	295	280	277	278	251	294	297	336	312	326	301
2006-2007	4,110	395	337	308	297	304	314	295	275	300	320	344	306	315
2007-2008	4,139	380	359	339	313	301	307	329	291	266	318	314	315	307
2008-2009	4,144	377	351	351	344	319	308	304	324	276	283	290	299	318
2009-2010	4,053	390	322	324	338	335	301	303	288	307	293	275	282	295
2010-2011	4,040	365	363	316	334	327	325	285	292	288	311	285	263	286
2011-2012	4,051	376	362	346	312	323	310	313	286	299	274	293	279	278
2012-2013	4,058	347	336	343	337	305	318	306	300	284	296	286	296	304
2013-2014	4,032	346	336	318	340	331	294	313	292	295	291	292	278	306
2014-2015	4,097	373	351	325	319	334	318	288	303	304	304	279	301	298
2015-2016	4,135	355	347	345	324	315	331	306	294	306	320	301	279	312
2016-2017	4,016	279	347	316	321	324	309	312	307	275	309	323	302	292
2017-2018	4,006	304	280	331	319	325	322	298	306	303	284	300	323	311
2018-2019	3,966	286	306	278	325	314	324	312	303	304	308	275	295	336
2019-2020	3,887	286	262	291	279	327	308	313	299	302	303	294	299	324
2020-2021	3,697	247	264	253	271	267	298	303	297	293	287	302	304	311
2021-2022	3,597	249	236	246	261	270	263	270	298	285	299	298	306	316
2022-2023	3,528	259	238	236	239	261	252	265	269	297	293	302	297	320
2023-2024	3,501	274	272	244	247	240	260	242	268	265	309	291	293	296



Grad Yr	36	35	34	33	32	31	30	29	28	27	26	25	24
2015-2016								355	347	345	324	315	
2016-2017							279	347	316	321	324	309	
2017-2018						286	304	280	331	319	325	322	298
2018-2019					286	262	291	279	327	308	313	299	302
2019-2020				247	264	253	271	267	298	303	297	293	287
2020-2021			249	236	246	261	270	263	270	298	285	299	298
2021-2022	259	259	238	236	239	261	252	265	269	297	293	302	297
2022-2023													

North Platte Public Schools  
Option Enrollment



North Platte Public Schools																	
Option In/Option Out																	
2023-2024																	
Option out	KDG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	Year	Option Out	Option In
Arnold														0	23-24	511	42
Brady	2	2	4	3	2	3	8	1	4	2	5	5	2	43	22-23	549	43
Cozad														0	21-22	536	55
Gotherburg														0	20-21	522	40
Hershey	12	16	17	11	16	12	16	20	23	11	16	13	19	202	19-20	523	26
Maxwell	10	3	7	8	12	9	16	13	17	10	23	19	17	164	18-19	493	22
Maywood	2	2	1	1	2		1	2	4	1	2	3	3	24	17-18	462	30
McPherson County					1	1	2	1	2	1	2	3	1	14	16-17	438	18
Medicine Valley			1		1			1						3	15-16	401	16
Paxton										1				1	14-15	370	17
Stapleton	1	4	2	1	1	1	3	3	8	4	4	7		39	13-14	360	21
Sutherland	1	1	1	2	1	1	2	1	1	2		4	1	18	12-13	383	26
Wallace					1			1		1				3	11-12	374	19
	28	28	33	26	37	27	48	43	59	33	52	54	43	511	10-11	372	13
															09-10	318	19
															08-09	289	23
															07-08	277	22
22-23																	
Option out	KDG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total			
Arnold														0			
Brady	2	4	3	2	4	6	1	4	1	4	5	2	3	41			
Cozad											1			1			
Gotherburg														0			
Hershey	18	17	12	19	12	13	20	25	14	18	14	17	19	218			
Maxwell	4	6	9	11	9	13	14	15	15	20	19	19	14	168			
Maywood		2	2	2		2	1	3	4	2	3	2	2	25			
McPherson County				1		2	1	2	1	2	3	1	2	15			
Medicine Valley		1		1			1							3			
Paxton							1		2				1	4			
Stapleton	4	2	2	2	2	5	2	9	5	4	9	1	4	51			
Sutherland	1	1	2	1	1	2	2	1	2	1	4	1	2	21			
Wallace	1		1											2			
	30	33	31	39	28	43	43	59	44	51	58	43	47	549			
21-22																	
Option out	KDG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total			
Brady	4	2	1	2	5	1	4	2	5	4	2	3	2	37			
Cozad														0			
Gotherburg														0			
Hershey	15	13	19	13	14	15	19	13	16	13	19	19	9	197			
Maxwell	4	7	10	9	11	14	12	12	21	20	21	17	15	173			
Maywood	2	2	2	1	2	1	3	4	3	4	2	1	2	29			
McPherson County			1		2	1	1	1	1	4	2	5		18			
Medicine Valley	1		1			1								3			
Paxton						1		2				1	1	5			
Stapleton	3	1	3	2	4	2	7	5	5	8	2	5	4	51			
Sutherland	1	2	1	1	1	1	1	2	1	4	2	0	4	21			
Wallace			1										1	2			
	30	27	39	28	39	37	47	41	52	57	50	51	38	536			

**North Platte Public Schools**  
**Enrollment Comparison**  
**10/31/2023**



	<b>September</b>		<b>Percent</b>
	<b><u>Enrollment</u></b>	<b><u>10/31/23</u></b>	<b>Change</b>
KDG	274	274	0.0%
1	272	269	-1.1%
2	244	248	1.6%
3	247	248	0.4%
4	240	242	0.8%
5	260	260	0.0%
6	242	242	0.0%
7	268	269	0.4%
8	265	267	0.8%
9	309	306	-1.0%
10	291	290	-0.3%
11	293	292	-0.3%
12	296	291	-1.7%
<b>Total</b>	<b><u>3,501</u></b>	<b><u>3,498</u></b>	<b>-0.1%</b>

<b>GRD</b>					
NPHS	9-12	001	1,189	1,179	-0.8%
Adams	7-8	002	533	536	0.6%
Madison	6	004	242	242	0.0%
Cody	K-5	005	236	238	0.8%
Jefferson	K-5	006	274	275	0.4%
Lincoln	K-5	007	244	249	2.0%
Washington	K-5	009	210	211	0.5%
McDonald	K-5	010	239	239	0.0%
Eisenhower	K-5	011	215	212	-1.4%
Lake Maloney	K-5	016	119	117	-1.7%
<b>Total</b>			<b><u>3,501</u></b>	<b><u>3,498</u></b>	<b>-0.1%</b>

<b>Preschool</b>				
Buffalo		003	76	76
Jefferson		006	18	18
Washington		009	18	18
Osgood		012	21	21
			<b><u>133</u></b>	<b><u>133</u></b>

**North Platte Public Schools**  
**Enrollment Comparison**  
**10/31/2023**



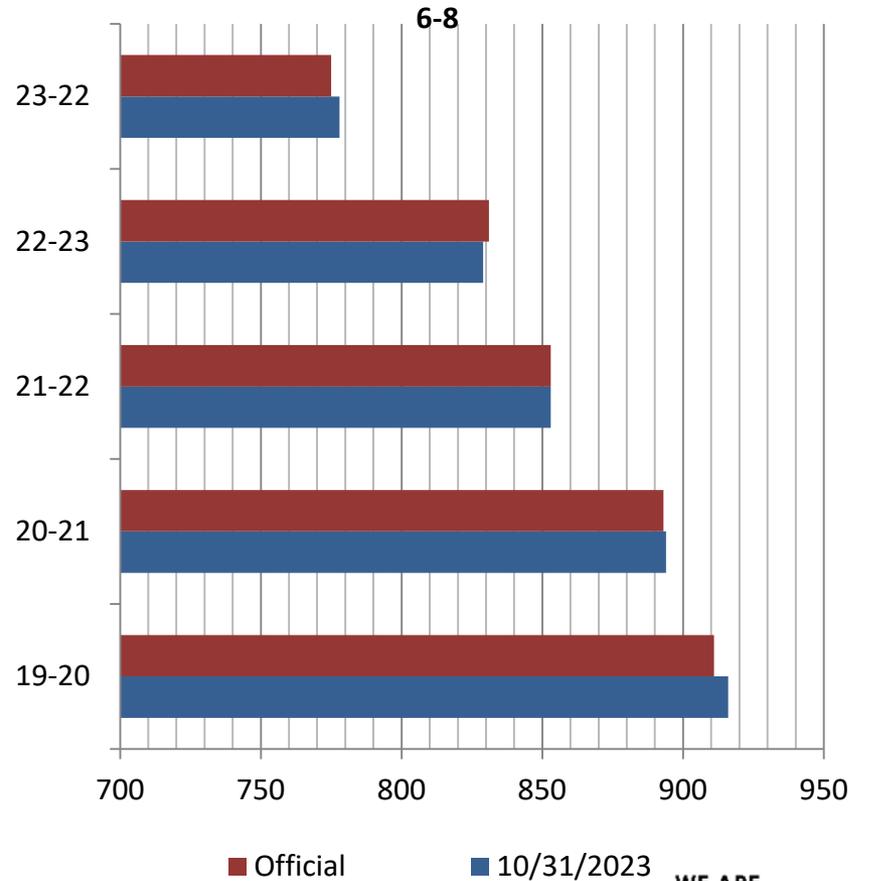
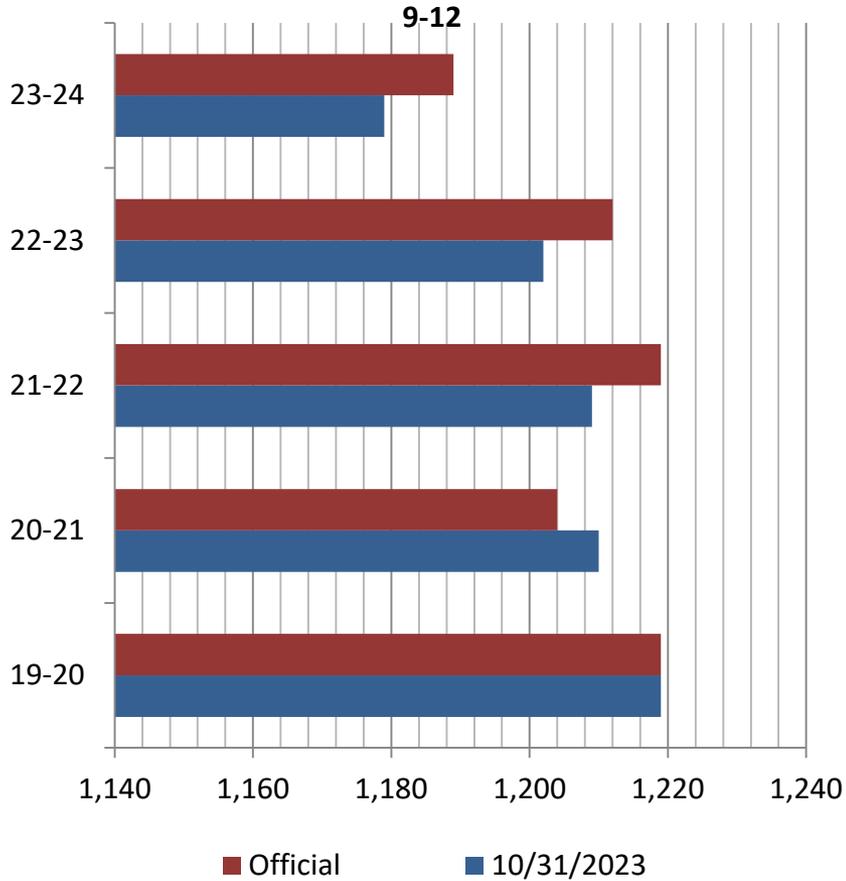
Five Year Enrollment Trend

	19-20	20-21	21-22	22-23	23-24
<b>Official</b>					
9-12	1,219	1,204	1,219	1,212	1,189
6-8	911	893	853	831	775
K-5	1,754	1,600	1,525	1,485	1,537
PK	131	135	144	143	133
<b>TOTAL</b>	<b>4015</b>	<b>3832</b>	<b>3741</b>	<b>3671</b>	<b>3634</b>
<b>10/31/2023</b>					
9-12	1,219	1,210	1,209	1,202	1,179
6-8	916	894	853	829	778
K-5	1,751	1,597	1,524	1,498	1,541
PK	131	135	144	143	133
<b>TOTAL</b>	<b>4017</b>	<b>3836</b>	<b>3730</b>	<b>3672</b>	<b>3631</b>
<b>Variance</b>					
9-12	0	6	(10)	(10)	(10)
6-8	5	1	0	(2)	3
K-5	(3)	(3)	(1)	13	4
PK		0	0	0	0
<b>TOTAL</b>	<b>2</b>	<b>4</b>	<b>(11)</b>	<b>1</b>	<b>(3)</b>

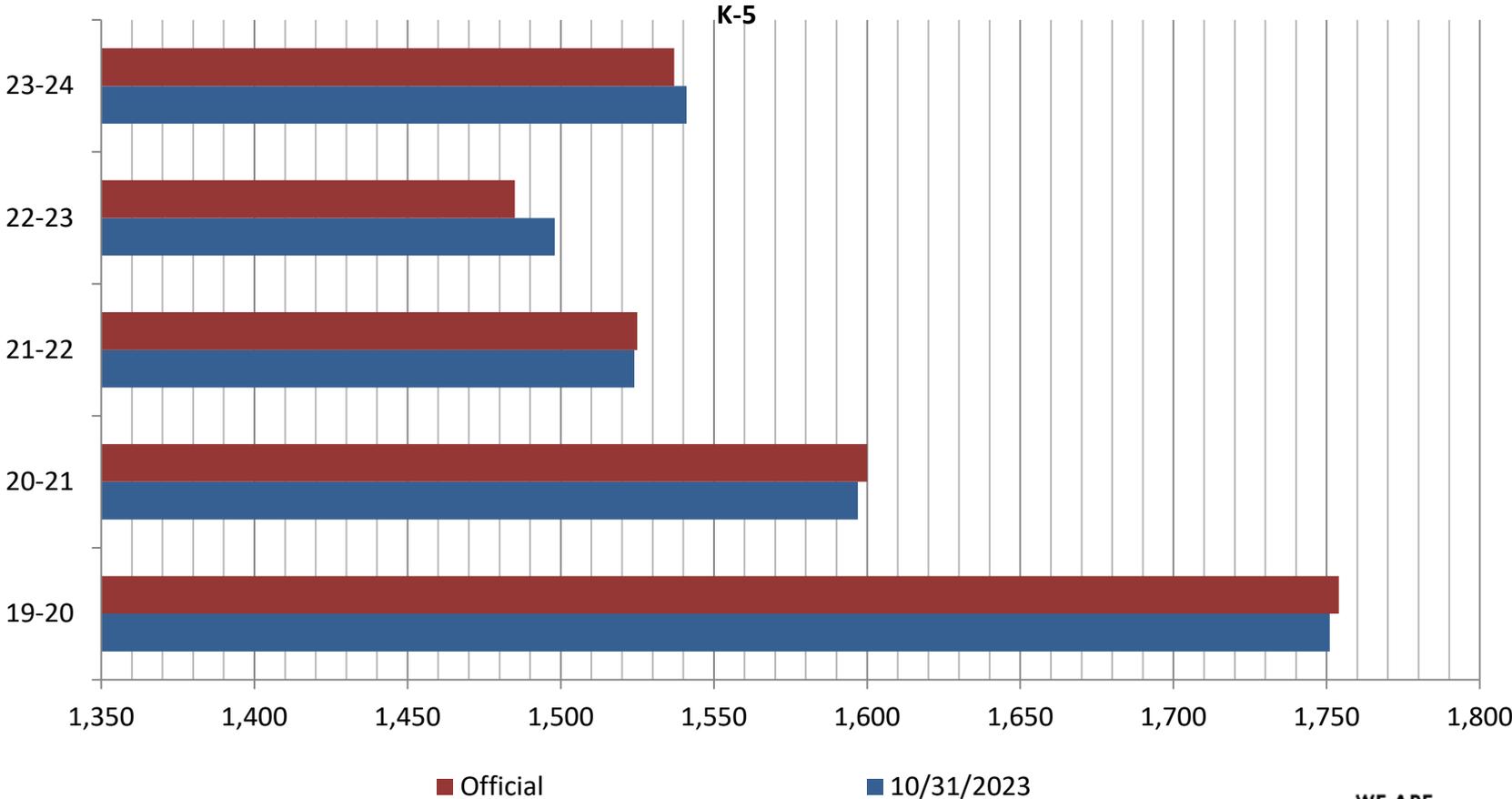
# North Platte Public Schools

## Enrollment

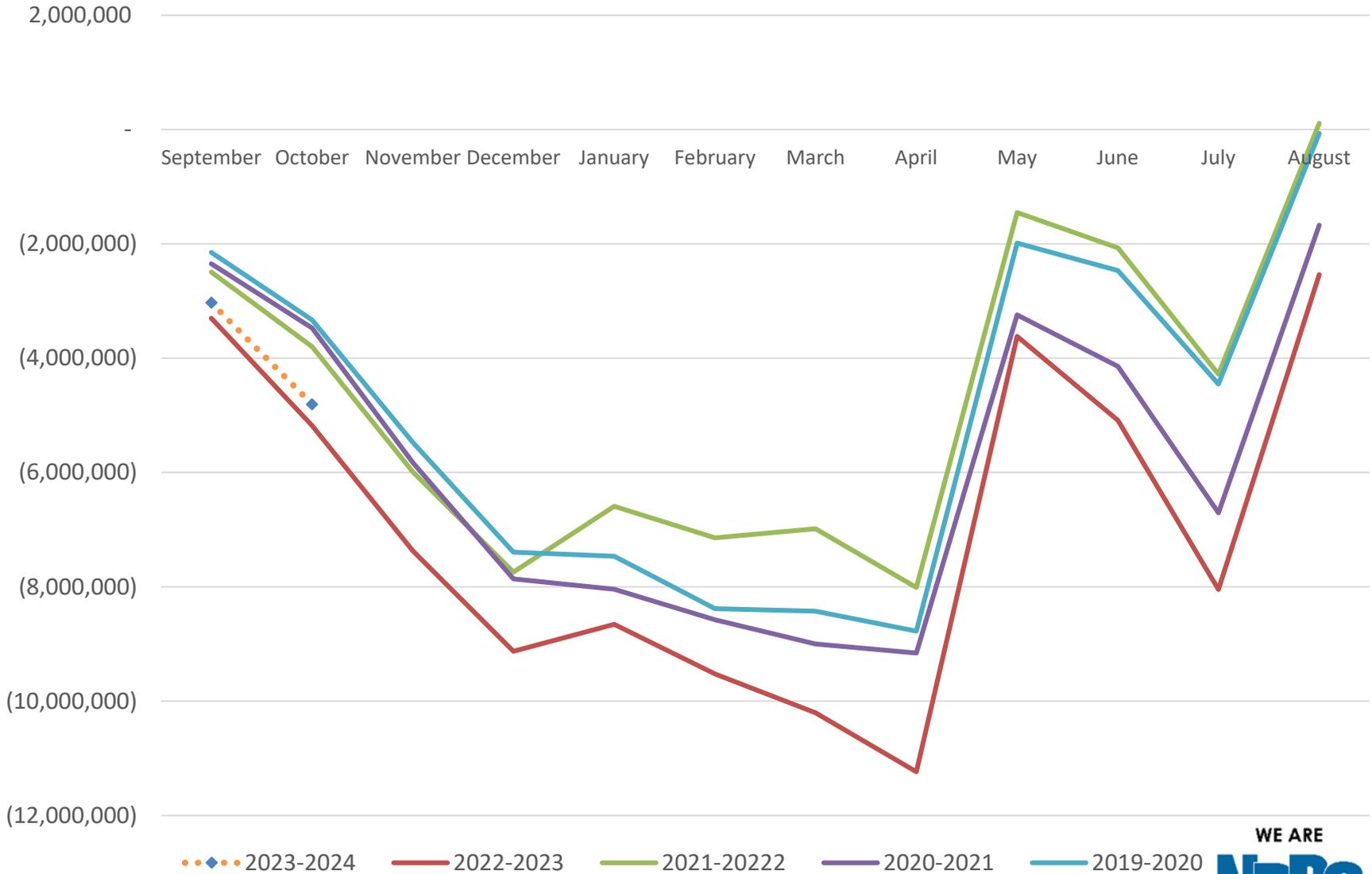
### For the Two Month Period Ending October 31



North Platte Public Schools  
Enrollment  
For the Two Month Period Ending October 31



# Monthly Cash Flow



North Platte Public Schools



STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL

For the Two Month Period Ending October 31, 2023

	<u>Budget</u> <u>(Original and Final)</u>	<u>Actual</u>	% of Budget <u>Spent</u>
General-Regular	39,457,166	6,876,521	17.43%
General-Grants			
ESSERS	874,231	220,406	25.21%
ESSA	1,254,889	168,209	13.40%
IDEA	1,149,744	206,128	17.93%
Grants	5,019,478	215,525	4.29%
Total Disbursements less Special Education	<b>47,755,508</b>	<b>7,686,789</b>	16.10%
General-Special Education	7,090,420	1,080,511	15.24%
<b>General Fund</b>	<b>\$ 54,845,928</b>	<b>\$ 8,767,300</b>	
Depreciation	4,435,782	80,751	1.82%
Employee Benefit	300,000	6,123	2.04%
Activities	2,000,000	303,416	15.17%
Lunch	3,048,000	46,525	1.53%
Bond	-	-	
Building	4,643,242	417,131	8.98%
QCPUF	1,005,794	24,423	2.43%
Cooperative Fund	100,000	6,513	6.51%
Total	<u><u>\$ 70,378,746</u></u>	<u><u>\$ 9,652,182</u></u>	13.71%

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF NET ASSETS-CASH BASIS**  
**ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**



**BALANCE SHEET**

**October 31, 2023**

	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Nutrition</u>	<u>Bond</u>	<u>Building</u>	<u>QCPUF</u>	<u>Cooperative</u>
<b>ASSETS</b>								
Cash	\$ (191,887)	\$ 2,534,086	\$ 135,260	\$ 1,349,951	\$ 28,008	\$ 76,165	\$ 1,059,117	\$ 11,182
Investments								
Cash with Fiscal Agent	(31)				-			
Accounts Receivables	10,000	-		125,916				
Due From	39,399							
Prepaid Insurance								
Amount Provided for Bonds								
<b>Total Assets</b>	<b>\$ (142,519)</b>	<b>\$ 2,534,086</b>	<b>\$ 135,260</b>	<b>\$ 1,475,867</b>	<b>\$ 28,008</b>	<b>\$ 76,165</b>	<b>\$ 1,059,117</b>	<b>\$ 11,182</b>
<b>LIABILITIES</b>								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	598,045							
Due To	-	(35,192)	1,516	52,933			18,543	-
Bonds Payable		-	-				-	
<b>Total Liabilities</b>	<b>\$ 598,045</b>	<b>\$ (35,192)</b>	<b>\$ 1,516</b>	<b>\$ 52,933</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,543</b>	<b>\$ -</b>
<b>Total Assets less Liabilities</b>	<b>\$ (740,564)</b>	<b>\$ 2,569,278</b>	<b>\$ 133,744</b>	<b>\$ 1,422,934</b>	<b>\$ 28,008</b>	<b>\$ 76,165</b>	<b>\$ 1,040,574</b>	<b>\$ 11,182</b>
<b>NET ASSETS (RESERVES)</b>								
Reserved for:								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 28,008	\$ -	\$ -	\$ -
Unreserved for:								
General	(740,564)	-	-	-	-	-	-	11,182
Special Revenue Funds	-	2,569,278	133,744	1,422,934	-	-	1,040,574	-
Capital Projects Fund	-	-	-	-	-	76,165	-	-
<b>Total Net Assets (Reserves)</b>	<b>\$ (740,564)</b>	<b>\$ 2,569,278</b>	<b>\$ 133,744</b>	<b>\$ 1,422,934</b>	<b>\$ 28,008</b>	<b>\$ 76,165</b>	<b>\$ 1,040,574</b>	<b>\$ 11,182</b>

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF NET ASSETS-CASH BASIS**  
**ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**



**October 31, 2023**

<b>Asset Allocation</b>	<b><u>11/1/2019</u></b>	<b><u>10/31/2020</u></b>	<b><u>10/31/2021</u></b>	<b><u>10/31/2022</u></b>	<b><u>10/31/2023</u></b>
General	4,936,972	4,727,681	2,726,234	1,451,414	(740,564)
Depreciation	2,720,321	2,782,161	3,010,568	3,309,581	2,569,278
Employee Benefit	24,435	110,871	131,570	135,428	133,744
Activity	1,469,643	1,478,469	1,614,018	1,684,211	1,466,684
Nutrition	42,939	220,158	516,950	786,066	1,422,934
Bond	2,478,927	1,486,326	408,014	146,755	28,008
Building	(292,370)	(147,329)	171,385	(375,777)	76,165
QCPUF	608,928	747,511	933,617	1,031,030	1,040,574
Cooperative	19,394	(214)	11,153	(3,334)	11,182
<b>TOTAL</b>	<b>\$ 12,009,189</b>	<b>\$ 11,405,634</b>	<b>\$ 9,523,509</b>	<b>\$ 8,165,374</b>	<b>\$ 6,008,005</b>
<b>General Fund Expenditures</b>					
Payroll	\$ 3,136,656	\$ 2,882,364	\$ 2,905,824	\$ 3,128,088	\$ 3,089,693
Bills	633,655	998,480	798,724	640,444	1,246,113
<b>TOTAL</b>	<b>\$ 3,770,311</b>	<b>\$ 3,880,844</b>	<b>\$ 3,704,548</b>	<b>\$ 3,768,532</b>	<b>\$ 4,335,806</b>

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES**



**For the Two Month Period Ending October 31, 2023**

FUNDS	Fund Balances (deficits) at Beginning of Year	Receipts	2023-2024 BUDGET	Disbursements	Excess (deficiency) of receipts over (under) Disbursements	Fund Balances (deficits) at End of Year	Fund Balance Composite			
							School District Treasurer's Cash/Investments (overdrawn)	Due to/ Due From	Receivables and Liabilities	
GENERAL										
Education	\$ 4,064,812	\$ 3,578,659	\$ 43,477,828	\$ 6,876,521			\$ (191,887)	\$ 39,399	\$ (588,076)	
Special Education			\$ 7,090,420	1,080,511						
Grants		383,265	\$ 4,277,680	810,268						
Total	\$ 4,064,812	\$ 3,961,924	\$ 54,845,928	\$ 8,767,300	(4,805,376)	\$ (740,564)	\$ (191,887)	\$ 39,399	\$ (588,076)	
DEPRECIATION	\$ 2,584,409	\$ 65,620	\$ 4,435,782	\$ 80,751	(15,131)	\$ 2,569,278	\$ 2,534,086	\$ 35,192	\$ -	
EMPLOYEE BENEFIT	\$ 139,867	\$ -	\$ 300,000	\$ 6,123	(6,123)	\$ 133,744	\$ 135,260	\$ (1,516)	\$ -	
Combined Total	\$ 6,789,088	\$ 4,027,544	\$ 59,581,710	\$ 8,854,174	(4,826,630)	\$ 1,962,458	\$ 2,477,459	\$ 73,075	\$ (588,076)	
FIDUCIARY										
Student Activity	\$ 1,521,021	\$ 249,079	\$ 2,000,000	\$ 303,416	(54,337)	\$ 1,466,684	\$ 1,468,753	\$ (1,599)	\$ (470)	
SCHOOL NUTRITION										
School Year	\$ 1,081,287	\$ 388,172	\$ 3,048,000	\$ 46,525	341,647	\$ 1,422,934	\$ 1,349,951	\$ (52,933)	\$ 125,916	
Vending Machine	-	-		-	0	-				
Total	\$ 1,081,287	\$ 388,172	\$ 3,048,000	\$ 46,525	341,647	\$ 1,422,934	\$ 1,349,951	\$ (52,933)	\$ 125,916	
BOND INTEREST AND RETIREMENT	\$ 28,008	\$ -	\$ -	\$ -	0	\$ 28,008	\$ 28,008	\$ -	\$ -	
SPECIAL BUILDING	\$ 459,339	\$ 33,957	\$ 4,643,242	\$ 417,131	(383,174)	\$ 76,165	\$ 76,165	\$ -	\$ -	
QUALIFIED CAPITAL PURPOSE UNDERTAKING	\$ 1,021,760	\$ 43,237	\$ 1,005,794	\$ 24,423	18,814	\$ 1,040,574	\$ 1,059,117	\$ (18,543)	\$ -	
COOPERATIVE	\$ 12,957	\$ 4,738	\$ 100,000	\$ 6,513	(1,775)	\$ 11,182	\$ 11,182	\$ -	\$ -	
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 10,913,460</b>	<b>\$ 4,746,727</b>	<b>\$ 70,378,746</b>	<b>\$ 9,652,182</b>	<b>\$ (4,905,455)</b>	<b>\$ 6,008,005</b>	<b>\$ 6,470,635</b>	<b>\$ -</b>	<b>\$ (462,630)</b>	

# North Platte Public Schools



## STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE

For the Two Month Period Ending October 31, 2023

	Adjusted Budget	Actual YTD	Available Balance	Percent
01 GENERAL FUND				
11 00 TAXES	\$31,423,050	\$1,334,351	(30,088,699)	4.2%
15 00 INVESTMENT INCOME	1,000	0	(1,000)	0.0%
19 00 PRIVATE GRANTS	125,000	26,070	(98,930)	20.9%
21 00 COUNTY FINES/LICENSES	300,000	24,936	(275,064)	8.3%
31 00 STATE RECEIPTS	13,936,021	1,956,156	(11,979,865)	14.0%
34 00 CATEGORICAL/PRIVATE GRANTS	550,000	0	(550,000)	0.0%
35 00 STATE CATEGORICAL PROGRAMS	385,000	0	(385,000)	0.0%
38 00 IN-LIEU OF SCHOOL LAND	0	0	0	
39 00 OTHER STATE RECEIPTS	0	0	0	#DIV/0!
40 00 UNOBLIGATED GRANT FUNDS	4,196,892	0	(4,196,892)	0.0%
41 00 UNIVERSAL SERVICE FUND	0	44,284	44,284	
44 00 IDEA	0	0	0	#DIV/0!
45 00 FEDERAL PROGRAMS	2,561,063	398,782	(2,162,281)	15.6%
47 00 CARL PERKINS	0	31,734	31,734	
49 00 FEDERAL SERVICES	874,231	145,070	(729,161)	16.6%
56 00 MISC REVENUE	5,000	541	(4,459)	10.8%
69 00	0	0	0	
81 TOTAL REVENUES	\$54,357,257	\$3,961,924	(50,395,333)	7.3%
91 EXPENDITURES				
11 00 REGULAR INSTRUCTION	\$ 21,719,999	\$ 3,886,741	17,833,258	17.9%
12 00 SPECIAL EDUCATION	5,544,648	873,117	4,671,531	15.7%
13 00 SUMMER SCHOOL	73,516	-	73,516	0.0%
21 00 PUPIL SUPPORT	2,539,978	481,675	2,058,303	19.0%
22 00 STAFF SUPPORT	2,703,769	395,426	2,308,343	14.6%
23 00 GENERAL ADMINISTRATION	1,211,810	160,703	1,051,107	13.3%
24 00 SCHOOL ADMINISTRATION	3,133,383	567,725	2,565,658	18.1%
25 00 BUSINESS SUPPORT	2,804,240	526,100	2,278,140	18.8%
26 00 OPERATIONS/MAINTENANCE	5,648,598	953,061	4,695,537	16.9%
27 00 TRANSPORTATION	725,565	56,850	668,715	7.8%
33 00 COMMUNITY SERVICE	302,080	54,352	247,728	18.0%
34 00 CATEGORICAL/PRIVATE GRANTS	33,646	40,948	(7,302)	121.7%
35 00 STATE CATEGORICAL PROGRAMS	403,074	66,268	336,806	16.4%
40 00 UNOBLIGATED BUDGET	4,020,662	-	4,020,662	0.0%
62 00 ESSA-TITLE	1,091,707	152,383	939,324	14.0%
63 00 ESSA-TITLE II	163,182	15,827	147,355	9.7%
64 00 IDEA	1,149,744	206,128	943,616	17.9%
66 00 OTHER FEDERAL SERV-NON CATEGORICAL	-	-	0	#DIV/0!
67 00 CARL PERKINS FUNDS	63,624	2,309	61,315	3.6%
69 00 FEDERAL SERV-CATEGORICAL	1,372,703	326,405	1,046,298	23.8%
80 00 TRANSFERS	140,000	1,282	138,718	0.9%
91 EXPENDITURES	\$ 54,845,928	\$ 8,767,300	46,078,628	16.0%
Revenue over (under) Expenditures	(\$488,671)	(\$4,805,376)		

Activity and Depreciation

Account Year: 24

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>02</b>	<b>DEPRECIATION FUND</b>				
8001	HIGH SCHOOL	84,692.32	0.00	781.41	83,910.91
8002	ADAMS MIDDLE SCHOOL	96,900.02	0.00	11,609.73	85,290.29
8003	BUFFALO ELEMENTARY	8,125.43	0.00	0.00	8,125.43
8004	MADISON SCHOOL	176,023.78	0.00	7,879.95	168,143.83
8005	CODY ELEMENTARY	35,600.42	0.00	9,352.50	26,247.92
8006	JEFFERSON ELEMENTARY	-5,759.74	5,759.74	0.00	0.00
8007	LINCOLN ELEMENTARY	41,429.92	0.00	7,014.34	34,415.58
8009	WASHINGTON ELEMENTARY	39,906.00	0.00	1,231.82	38,674.18
8010	MCDONALD ELEMENTARY	40,908.21	0.00	0.00	40,908.21
8011	EISENHOWER ELEMENTARY	22,139.23	0.00	0.00	22,139.23
8012	OSGOOD/LAKE ELEMENTARY	12,209.15	0.00	0.00	12,209.15
8013	SPED	0.00	0.00	0.00	0.00
8015	STUDENT LEAD TECHNOLOGY	482,071.60	0.00	896.00	481,175.60
8026	NURSING SERVICES	4,217.77	0.00	0.00	4,217.77
8028	ELEMENTARY LIBRARIES	22,863.51	0.00	0.00	22,863.51
8040	ELEMENTARY MUSIC	9,581.15	0.00	0.00	9,581.15
8041	ELEMENTARY PE	23,074.20	0.00	0.00	23,074.20
8051	NEW SERIES TEXTBOOKS	202,696.80	0.00	0.00	202,696.80
8052	TECHNOLOGY OFFICE	453,121.37	0.00	0.00	453,121.37
8055	REPLACEMENT TEXTBOOKS	144,009.49	0.00	41,985.00	102,024.49
8110	NPHS LIBRARY	3,470.58	0.00	0.00	3,470.58
8111	NPHS BAND	-7,289.34	7,289.34	0.00	0.00
8230	MS BAND	7,500.00	0.00	0.00	7,500.00
8232	CENTRAL OFFICE	-27,853.37	0.00	0.00	-27,853.37
8233	CUSTODIAL/MAINTENANCE	29,110.53	33,743.46	0.00	62,853.99
8234	TEACHER COMPUTERS	-16,064.56	0.00	0.00	-16,064.56
8235	VEHICLE ACQUISITION	186,033.86	0.00	0.00	186,033.86
8240	TRACK	353,506.63	0.00	0.00	353,506.63
8241	TENNIS COURTS	222,532.00	0.00	0.00	222,532.00
8245	FOOTBALL FIELD	200,597.00	0.00	0.00	200,597.00
8250	ADAMS HVAC	-197,532.52	0.00	0.00	-197,532.52
8255	PLAYGROUNDS	-75,931.00	0.00	0.00	-75,931.00
8290	INTEREST	12,518.82	18,827.39	0.00	31,346.21
	<b>Total Funds:</b>	<b>\$2,584,409.26</b>	<b>\$65,619.93</b>	<b>\$80,750.75</b>	<b>\$2,569,278.44</b>
	<b>Grand Total for All Funds:</b>	<b>\$2,584,409.26</b>	<b>\$65,619.93</b>	<b>\$80,750.75</b>	<b>\$2,569,278.44</b>

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7001	FOOTBALL	0.00	19,099.00	8,427.17	10,671.83
7002	VOLLEYBALL	0.00	5,139.30	11,142.16	-6,002.86
7003	SOFTBALL	0.00	1,858.00	20,555.93	-18,697.93
7004	UNIFIED BOWLING	0.00	75.00	976.25	-901.25
7005	CROSS COUNTRY	0.00	945.00	5,701.20	-4,756.20
7006	TENNIS	0.00	925.00	2,404.56	-1,479.56
7007	GOLF	0.00	425.00	1,954.41	-1,529.41
7008	BASKETBALL	0.00	0.00	85.00	-85.00
7009	SOCCER	0.00	0.00	1,018.50	-1,018.50
7010	WRESTLING	0.00	0.00	1,218.49	-1,218.49
7011	SWIMMING	0.00	0.00	4,587.90	-4,587.90
7012	TRACK	0.00	0.00	0.00	0.00
7013	UNIFIED TRACK	0.00	0.00	0.00	0.00
7016	SPEECH	0.00	0.00	184.00	-184.00
7019	ACTIVITY TICKETS	798.18	5,943.50	24,949.85	-18,208.17
7020	ACTIVITY OFFICE	63.79	0.00	17,726.66	-17,662.87
7022	HIGH SCHOOL CONCESSIONS	-2,225.30	17,576.04	18,307.30	-2,956.56
7023	GNAC	568.25	0.00	0.00	568.25
7024	SUMMER WEIGHT PROGRAM	0.00	0.00	0.00	0.00
7030	ACTIVITY OFFICE FUNDRAISER	-15,025.62	402.49	7,340.15	-21,963.28
7031	FOOTBALL FUND RAISER	9,523.73	24,181.15	12,116.54	21,588.34
7032	VOLLEYBALL FUND RAISER	9,104.11	1,332.00	4,366.33	6,069.78
7033	WRESTLING FUND RAISER	5,819.88	25.00	0.00	5,844.88
7034	SOFTBALL FUND RAISER	5,503.96	6,551.97	2,692.80	9,363.13
7035	BOYS BBALL FUND RAISER	1,407.20	500.00	0.00	1,907.20
7036	GIRLS BBALL FUND RAISER	1,191.90	1,960.00	500.00	2,651.90
7037	SWIMMING FUND RAISER	1,818.26	0.00	0.00	1,818.26
7038	BOYS SOCCER FUND RAISER	3,874.74	0.00	0.00	3,874.74
7039	GIRLS SOCCER FUND RAISER	2,475.77	900.00	0.00	3,375.77
7040	BOYS TRACK FUND RAISER	1,880.44	0.00	0.00	1,880.44
7041	GIRLS TRACK FUND RAISER	1,937.41	0.00	0.00	1,937.41
7042	BOYS TENNIS FUND RAISER	2,119.44	1,252.00	86.34	3,285.10
7043	GIRLS TENNIS FUND RAISER	4,555.52	0.00	0.00	4,555.52
7044	BOYS GOLF FUND RAISER	383.67	0.00	0.00	383.67
7045	GIRLS GOLF FUND RAISER	728.97	655.00	1,082.86	301.11
7046	BIOLOGY FUND RAISER	1,474.19	0.00	0.00	1,474.19
7047	CREW FUND RAISER	194.38	0.00	0.00	194.38
7048	PROJECT SEARCH FUND RAISER	0.00	0.00	0.00	0.00
7049	TEAMMATES FUND RAISER	3,034.43	0.00	0.00	3,034.43
7050	UNIFIED BOWLING FUND RAISER	2,102.62	0.00	0.00	2,102.62
7051	POWER LIFTING FUND RAISER	1,050.50	0.00	0.00	1,050.50
7052	UNIFIED TRACK FUNDRAISER	810.67	500.00	0.00	1,310.67
7053	ESPORTS FUNDRAISER	854.11	0.00	0.00	854.11
7055	CC FUND RAISER	12,635.98	219.75	4,538.20	8,317.53
7056	SPEECH FUND RAISER	1,322.46	0.00	0.00	1,322.46
7060	CIRCLE OF FRIENDS	2,308.88	804.86	0.00	3,113.74
7090	BOOSTER CLUB	22,336.65	11,291.63	10,708.40	22,919.88
7100	MIDDLE SCHOOL CONCESSIONS	1,970.57	2,401.10	1,305.37	3,066.30
7101	MIDDLE SCHOOL TICKET OFFICE	18,315.43	-567.54	0.00	17,747.89
7102	MIDDLE SCHOOL ATHLETICS ADMINISTRATION	19,068.29	10,127.00	223.32	28,971.97
7120	MIDDLE SCHOOL FOOTBALL	0.00	3,342.00	3,526.78	-184.78
7121	MIDDLE SCHOOL WRESTLING	0.00	0.00	806.87	-806.87
7122	MIDDLE SCHOOL VOLLEYBALL	3,797.86	3,838.25	1,436.51	6,199.60
7123	MIDDLE SCHOOL BOYS BB	9,004.62	0.00	0.00	9,004.62
7124	MIDDLE SCHOOL GIRLS BB	2,419.45	0.00	0.00	2,419.45
7125	MIDDLE SCHOOL TRACK	1,074.20	0.00	0.00	1,074.20
7126	MIDDLE SCHOOL CROSS COUNTRY	-383.00	0.00	385.00	-768.00
7150	MIDDLE SCHOOL-FOOTBALL FUND RAISER	10,204.06	0.00	622.82	9,581.24
7151	MIDDLE SCHOOL WRESTLING FUND RAISER	1,494.80	0.00	0.00	1,494.80
7152	MIDDLE SCHOOL-VOLLEYBALL FUND RAISER	6,937.25	357.10	99.99	7,194.36
7153	MIDDLE SCHOOL-BOYS BB FUND RAISER	1,055.59	0.00	0.00	1,055.59
7154	MIDDLE SCHOOL-GIRLS BB FUND RAISER	8,775.15	0.00	0.00	8,775.15

Activity and Depreciation

Account Year: 24

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7155	MIDDLE SCHOOL-TRACK FUND RAISER	9,442.50	0.00	0.00	9,442.50
7156	MIDDLE SCHOOL-CC FUNDRAISER	1,275.94	1,269.00	846.00	1,698.94
7157	MIDDLE SCHOOL-ROBOTIC	312.26	0.00	0.00	312.26
7200	VARSITY CHEERLEADERS	-2,727.07	6,257.00	3,453.21	76.72
7201	HOMECOMING	350.00	7,505.00	735.79	7,119.21
7202	PACERS	-3,989.03	1,178.95	1,685.00	-4,495.08
7203	FLAG CORP	2,314.80	1,819.50	570.00	3,564.30
7204	NPHS MUSICAL	60,188.51	0.00	0.00	60,188.51
7205	ADVANCED ACTING	7,073.38	3,180.75	2,347.27	7,906.86
7209	CLASS - FRESHMAN	456.50	0.00	0.00	456.50
7210	CLASS - SOPHMORE	500.00	0.00	0.00	500.00
7211	CLASS - JUNIOR	-486.26	0.00	0.00	-486.26
7212	CLASS - SENIOR	9,786.35	0.00	0.00	9,786.35
7226	ENVIRONMENTAL CLUB	638.95	0.00	0.00	638.95
7230	ART CLUB	2,262.19	130.00	0.00	2,392.19
7231	CRIME STOPPERS	0.00	0.00	0.00	0.00
7232	CLOSE UP	1,732.12	0.00	0.00	1,732.12
7233	DRAMA/ONE ACTS	149.32	0.00	3,070.95	-2,921.63
7234	FBLA	841.70	0.00	0.00	841.70
7235	FCCLA	1,461.96	585.00	129.69	1,917.27
7236	JOURNALISM	-8,915.76	1,223.42	427.70	-8,120.04
7237	KEY CLUB	1,653.71	1,550.00	1,872.59	1,331.12
7238	LETTER CLUB	0.00	0.00	0.00	0.00
7239	MOCK TRIAL	443.31	500.00	75.00	868.31
7240	NATL HONOR SOCIETY	2,748.03	0.00	0.00	2,748.03
7242	SKILLS USA	6,407.39	4,757.00	2,095.84	9,068.55
7243	STUDENT COUNCIL	7,530.65	2,016.00	3,221.00	6,325.65
7244	WORLD LANGUAGE CLUB	341.86	2,021.50	1,440.00	923.36
7245	FFA	91,704.83	14,086.05	7,205.42	98,585.46
7246	DUNGEONS AND DRAGONS	75.29	200.00	0.00	275.29
7250	VIDEO PRODUCTION	1,209.99	0.00	0.00	1,209.99
7260	GSA CLUB	444.47	0.00	0.00	444.47
7290	FEE SUPPORT	377.13	0.00	1,845.75	-1,468.62
7300	COUNSELORS	2,873.42	0.00	0.00	2,873.42
7301	AP TESTING	1,202.75	0.00	0.00	1,202.75
7302	SCHOLARSHIP	15,944.19	0.00	0.00	15,944.19
7303	DUAL CREDIT - HIGH SCHOOL	259,015.76	0.00	17,347.81	241,667.95
7304	PRINCIPAL CONTINGENCY	4,407.13	313.48	1,089.39	3,631.22
7305	FACULTY	-959.05	959.05	0.00	0.00
7306	RESTITUTION	50.00	0.00	0.00	50.00
7307	NPHS SCHOOL STORE (SPED)	2,459.43	378.50	0.00	2,837.93
7310	BAND UNIFORM FUND	-1,281.69	1,281.69	0.00	0.00
7311	CHOIR ROBE FUND	0.00	28.48	0.00	28.48
7315	HIGH SCHOOL BOOK FINES	19,544.21	245.89	0.00	19,790.10
7316	LIBRARY FINES	4,348.56	862.96	0.00	5,211.52
7317	P.E. FINES	653.00	270.00	0.00	923.00
7320	ART SUPPLIES	13,909.60	2,357.51	238.85	16,028.26
7321	AUTO SHOP	13,476.51	881.70	1,953.25	12,404.96
7322	BAND	6,641.77	2,182.88	3,080.01	5,744.64
7323	BULLDOGGER	-137.38	1,337.50	1,110.00	90.12
7324	DRAFTING	1,754.87	59.24	0.00	1,814.11
7325	ELECTRONICS	4,542.02	224.90	0.00	4,766.92
7326	FOODS	5,731.53	1,899.69	1,177.09	6,454.13
7327	ORCHESTRA	3,314.85	0.00	100.00	3,214.85
7328	VOCAL	3,978.08	733.96	532.71	4,179.33
7329	WELDING	445.90	898.90	21.00	1,323.80
7330	WOODS	1,123.03	638.48	1,102.75	658.76
7331	PHOTOGRAPHY CLASS	3,455.72	757.92	15.99	4,197.65
7332	FCS DESIGN	947.82	320.00	159.52	1,108.30
7400	ELEMENTARY BOOK FINES	9,309.70	15.00	0.00	9,324.70
7403	ELEMENTARY - BUFFALO	3,556.59	0.00	1,129.11	2,427.48
7404	MADISON	142.09	0.00	0.00	142.09

Activity and Depreciation

Account Year: 24

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7405	ELEMENTARY - CODY	11,528.17	0.00	9,716.50	1,811.67
7406	ELEMENTARY - JEFFERSON	7,526.76	309.72	1,405.24	6,431.24
7407	ELEMENTARY - LINCOLN	10,782.37	0.00	0.00	10,782.37
7409	ELEMENTARY - WASHINGTON	24,665.72	3,341.00	0.00	28,006.72
7410	ELEMENTARY - MCDONALD	6,680.46	0.00	42.79	6,637.67
7411	ELEMENTARY - EISNEHOWER	4,827.84	730.50	791.94	4,766.40
7413	BUFFALO SOCIAL COMMITTEE	249.74	-13.24	0.00	236.50
7420	ADAMS MIDDLE SCHOOL	6,321.35	266.48	620.38	5,967.45
7421	ADAMS - STUDENT COUNCIL	9,841.88	0.00	218.99	9,622.89
7422	ADAMS - JOURNALISM	9,103.08	276.00	4,610.98	4,768.10
7423	ADAMS - MUSIC/SWING CHOIR	-1,411.98	5,769.25	0.00	4,357.27
7424	ADAMS-LIBRARY FINES	1,098.47	0.00	0.00	1,098.47
7425	MS SPEECH CLUB	483.22	90.75	0.00	573.97
7426	MS ENVIRONMENTAL CLUB	713.45	0.00	0.00	713.45
7427	MS STORE (SPED)	21.31	0.00	0.00	21.31
7428	ADAMS - BAND	2,778.79	3,796.23	546.74	6,028.28
7429	ADAMS-FACULTY COURTESY COMM	0.00	0.00	0.00	0.00
7430	MADISON MIDDLE SCHOOL	40,449.78	140.49	501.03	40,089.24
7431	MADISON - BAND/CHORUS	10,020.92	0.00	0.00	10,020.92
7432	MADISON - TENNIS COURTS	0.00	0.00	0.00	0.00
7433	MADISON - STUDENT COUNCIL	1,484.70	1,255.00	965.98	1,773.72
7442	ELEMENTARY ORCHESTRA	1,302.03	2,350.00	0.00	3,652.03
7445	ELEMENTARY - HALL	2,766.24	0.00	0.00	2,766.24
7454	ELEMENTARY - LAKE/OSGOOD	16,525.93	2,826.00	2,062.65	17,289.28
7460	ADAMS ART CLUB	968.88	927.61	150.00	1,746.49
7461	ADAMS CHESS CLUB	591.28	113.80	0.00	705.08
7462	ADAMS UNFIIED SCHOOLS	200.00	0.00	0.00	200.00
7480	TLC	3,361.18	0.00	0.00	3,361.18
7481	KIDS KLUB	95,782.92	0.00	1,514.08	94,268.84
7490	DISTRICT	1,072.20	170.00	561.25	680.95
7491	MENTAL HEALTH	3,785.26	0.00	0.00	3,785.26
7802	MCKINLEY RENTALS	10,396.85	0.00	0.00	10,396.85
7803	RENTALS - ALL BUILDINGS	38,499.51	1,205.00	0.00	39,704.51
7852	CAMPS	1,345.15	0.00	0.00	1,345.15
7900	REVOLVING FUND	11,976.27	953.43	0.00	12,929.70
7910	INTEREST	9,252.34	13,617.94	0.00	22,870.28
7911	BUS/VAN DEPRECIATION	21,626.22	0.00	0.00	21,626.22
7913	CHROMEBOOK INS	22,080.95	3,825.94	270.00	25,636.89
7914	VERIZON TOWER RENTAL	241,745.97	2,956.62	1,722.56	242,980.03
7915	TECHNOLOGY	98,105.04	10,414.39	44,505.08	64,014.35
7916	TUITION WAIVERS	815.66	-150.00	3,735.00	-3,069.34
7917	MAINTENANCE	32,413.32	9,414.72	0.00	41,828.04
7918	SPECIAL OLYMPICS	7,980.03	0.00	224.31	7,755.72
7920	CENTRAL OFFICE	27.53	0.00	124.00	-96.47
7928	BAUER FIELD SIGNS	6,915.42	0.00	0.00	6,915.42
7929	SCHOOL/COMMUNITY PARTNERSHIP	-100.00	0.00	0.00	-100.00
7930	BELOW 5	0.00	0.00	465.50	-465.50
	<b>Total Funds:</b>	<b>\$1,521,021.08</b>	<b>\$251,574.13</b>	<b>\$305,911.35</b>	<b>\$1,466,683.86</b>
	<b>Grand Total for All Funds:</b>	<b>\$1,521,021.08</b>	<b>\$251,574.13</b>	<b>\$305,911.35</b>	<b>\$1,466,683.86</b>

North Platte Public Schools

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CNP**

For the Two Month Period Ending October 31, 2023



	<b>Adjusted Budget</b>	<b>Actual Period</b>	<b>Actual YTD</b>	<b>Available Balance</b>	<b>Percent</b>
15 00 INVESTMENT INCOME	1,000	27	\$ 94	906	9.4%
16 00 LOCAL REVENUE	846,000	641	6,657	839,343	0.8%
31 00 STATE RECEIPTS	15,000	-	-	15,000	0.0%
42 00 FEDERAL REVENUE	2,145,000	-	381,421	1,763,579	17.8%
56 00 MISC REVENUE	41,000	-	-	41,000	0.0%
<b>81 REVENUES</b>	<b>3,048,000</b>	<b>668</b>	<b>388,172</b>	<b>2,659,828</b>	
110 CLERICAL_BUSDRIVERS	75,000	2,550	\$ 5,400	69,600	7.2%
210 HEALTH CARE NON-INSTRUCTIONAL	30,000	353	706	29,294	2.4%
220 FICA NON INSTRUCTIONAL	8,000	195	413	7,587	5.2%
230 RETIREMENT NON INSTRUCTIONAL	13,000	251	472	12,528	3.6%
260 LIFE INSURANCE	-	-	-	-	
290 LONG TERM DISABILITY	-	-	-	-	
330 TRAINING AND DEVELOPMENT	-	-	-	-	
340 OTHER PROFESSIONAL SERVICES	-	-	-	-	
570 FOOD SERVICE MANAGEMENT	2,917,000	-	-	2,917,000	0.0%
610 GENERAL SUPPLIES	5,000	63	63	4,937	
630 FOOD:FOOD SERVICES	-	-	-	-	
733 FURNITURE AND FIXTURES	-	10,321	39,471	(39,471)	
890 MISCELLANEOUS EXPENDITURES	-	-	-	-	#DIV/0!
<b>91 EXPENDITURES</b>	<b>3,048,000</b>	<b>13,733</b>	<b>46,525</b>	<b>3,001,475</b>	<b>1.5%</b>
Revenue over (under) Expenditures	-	(13,065)	341,647	(341,647)	

Report Description: Month End Report 12    Account Year: 24    Account Periods: 02 - 02    PY Account Periods: 02 - 02    Dates: 10/01/2023 - 10/31/2023

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
<b>Account Description</b>						
<b>000 DISTRICT WIDE</b>						
24-07-0001-013-000-000	-146,755.42	0.00	0.00	-28,007.58	-28,007.58	0.00
CASH-OPERATING-BOND FUND						
24-07-0001-016-000-000	-2,155.28	0.00	0.00	0.00	0.00	0.00
CASH ON DEPOSIT-COUNTY TREASURER						
<b>01 ASSETS</b>	<b>-148,910.70</b>	<b>0.00</b>	<b>0.00</b>	<b>-28,007.58</b>	<b>-28,007.58</b>	<b>0.00</b>
24-07-0001-900-000-000	-122,850.00	0.00	0.00	0.00	0.00	0.00
BUDGETED FUND BALANCE						
24-07-0001-905-000-000	0.00	0.00	0.00	28,007.58	28,007.58	0.00
UNRESERVED FUND BALANCE						
<b>03 EQUITY</b>	<b>-122,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,007.58</b>	<b>28,007.58</b>	<b>0.00</b>
<b>000 DISTRICT WIDE</b>						
<b>016 LAKE BOND ISSUE</b>	<b>-271,760.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
24-07-1100-000-000-016	5,749.07	0.00	0.00	0.00	0.00	0.00
(1110) PROPERTY TAXES-LAKE MALONEY						
24-07-3180-000-000-016	44.80	0.00	0.00	0.00	0.00	0.00
PRO RATA MOTOR VEHICLE						
<b>81 REVENUES</b>	<b>5,793.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
24-07-0008-080-000-016	143,116.83	0.00	0.00	0.00	0.00	0.00
FUND BALANCE-LAKE MALONEY BONDS						
	<b>143,116.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>016 LAKE BOND ISSUE</b>	<b>148,910.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>07 BOND FUND</b>	<b>-122,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

North Platte Public Schools

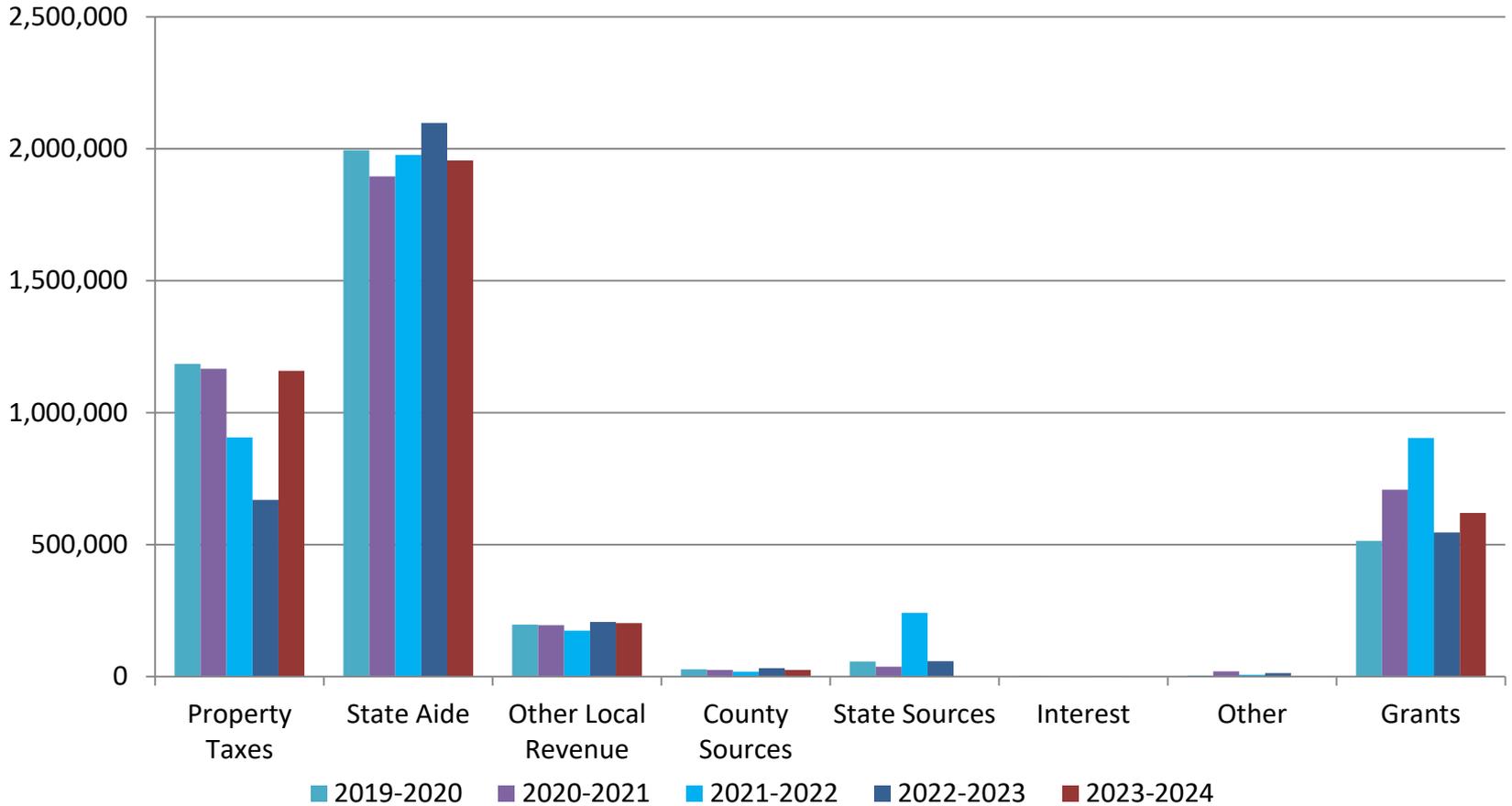
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES**  
**BUILDING FUND**



For the Two Month Period Ending October 31, 2023

Account Number	Account description	Adjusted Budget		Actual YTD	Percent
24-08-0001-013-000-000	CASH-NLNB-BUILDING			76,164.79	
24-08-0001-016-000-000	CASH ON DEPOSIT-COUNTY TREASURER			0.04	
24-08-0001-040-000-000	ACCOUNTS PAYABLE BUILDING FUND			-	
24-08-0001-905-000-000	UNRESERVED FUND BALANCE	380,161.00	-	(459,339.28)	
24-08-0001-000-000-000	UNSUED BUDGET AUTHORITY	1,427,288.00		-	
<b>NET ASSETS</b>		<b>1,807,449.00</b>		<b>(383,174.45)</b>	
24-08-1100-000-000-100	(1110) PROPERTY TAXES-BUILDING FUND	750,000.00	-	33,957.23	
24-08-1115-000-000-100	CARLINE TAXES	2,000.00			
24-08-5690-000-000-100	NON PROGRAM INCOME	110,000.00			
<b>81 REVENUE</b>		<b>862,000.00</b>		<b>33,957.23</b>	3.9%
24-08-2620-340-000-100	CONTRACTED SERVICES - ARCHITECT		-	50,601.75	
24-08-2620-720-001-100	BUILDING IMPROVEMENT-NPHS	800,000.00	-	28,298.25	
24-08-2620-720-010-100	BUILDING IMPROVEMENTS-MCDONALD		-	2,622.19	
24-08-2620-720-032-100	BUILDING IMPROVEMENTS-DISTRICT	750,000.00	-	1,212.00	
<b>91 EXPENDTURES</b>		<b>1,550,000.00</b>		<b>82,734.19</b>	5.3%
<b>100 DISTRICT EXPENDITURES</b>		<b>(688,000.00)</b>		<b>(48,776.96)</b>	
24-08-6998-000-000-015	ESSERS III PROGRAM INCOME	1,285,793.00			
<b>81 REVENUE</b>		<b>1,285,793.00</b>		<b>-</b>	0.0%
24-08-6998-340-010-015	CONTRACTED SERVICES-ESSERS III	1,285,793.00	-	162,092.49	
24-08-6998-340-011-015	ESSRS III - CONTRACTED SERVICES IKE		-	48,000.00	
24-08-6998-720-000-015	CONSTRUCTION-ESSERS III		-	124,305.00	
<b>91 EXPENDTURES</b>		<b>1,285,793.00</b>		<b>334,397.49</b>	26.0%
<b>015 FEDERAL FUNDS</b>		<b>-</b>		<b>(334,397.49)</b>	
<b>NET ASSETS</b>				<b>(383,174.45)</b>	

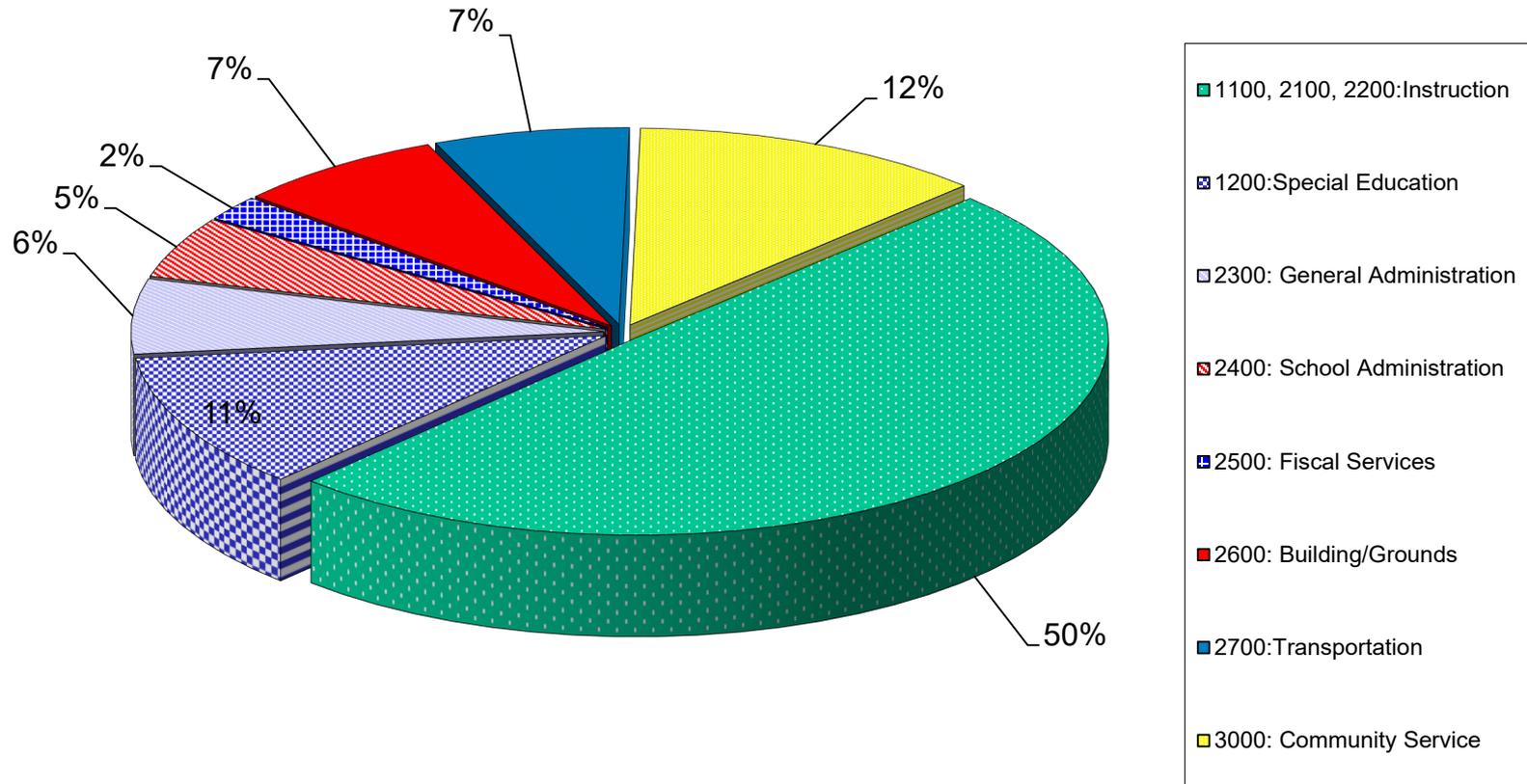
# North Platte Public Schools Revenue Comparison For the Two Month Period Ending October 31



# North Platte Public Schools

## Expenditures by Discipline

For the Two Month Period Ending October 31, 2023



General Fund Expenditures excluding grants





## 2002A

### Committee of the Whole/Standing Committees/Temporary and Special Committees

#### 1. Committee of the Whole

- a. The Board of Education will have one primary committee, the Committee of the Whole and will conduct business of the district at this monthly meeting held every \_\_\_\_\_ of the month.

#### 2. Standing Committees

- a. The Board of Education shall have no standing committees other than the Committee on American Civics, which is required by law.

#### b. Committee on American Civics

1. On or before the beginning of each calendar year, the board shall appoint three members to form a Committee on American Civics. The committee's duties shall be those prescribed by Nebraska statutes, which include:
2. Hold no fewer than two public meetings annually, at least one when public testimony is accepted;
3. Keep minutes of each meeting showing the time and place of the meeting, which members were present or absent, and the substance and details of all matters discussed;
4. Examine and ensure that the social studies curriculum used in the district is aligned with the social studies standards adopted pursuant to section 79-760.01 and teaches foundational knowledge in civics, history, economics, financial literacy, and geography;
5. Review and approve the social studies curriculum to ensure that it stresses the services of the men and



women who played a crucial role in the achievement of national independence, establishment of our constitutional government, and preservation of the union and includes the incorporation of multicultural education as set forth in sections 79-719 to 79-723 in order to instill a pride and respect for the nation's institutions and not be merely a recital of events and dates;

6. Ensure that any curriculum recommended or approved by the committee on American civics is made readily accessible to the public and contains a reference to this section;
7. Ensure that the district develops and utilizes formative, interim, and summative assessments to measure student mastery of the social studies standards adopted pursuant to section 79-760.01;
8. Ensure that the social studies curriculum in the district incorporates one or more of the following for each student:
  - a. Administration of a written test that is identical to the entire civics portion of the naturalization test used by United States Citizenship and Immigration Services prior to the completion of eighth grade and again prior to the completion of twelfth grade with the individual score from each test for each student made available to a parent or guardian of such student; or
  - b. Attendance or participation between the commencement of eighth grade and completion of twelfth grade in a meeting of a public body as defined by section 84-1409 followed by the completion of a project or paper in which each student demonstrates or discusses the personal learning experience of such student related to such attendance or participation; or



c. Completion of a project or paper and a class presentation between the commencement of eighth grade and the completion of twelfth grade on a person or persons or an event commemorated by a holiday listed in section 79-724(6) or on a topic related to such person or persons or event;

9. Take all such other steps as will assure the carrying out of the provisions of this section and provide a report to the school board regarding the committee's findings and recommendations.

## 2. Temporary and Special Committees

It shall be the policy of North Platte Public Schools that, in addition to the appointment of standing committees, the full Board may appoint such temporary committees as are deemed necessary.

Temporary committees shall serve at the pleasure of the Board of Education or of a majority of the members of the Board of Education, but in general the duration of temporary committees shall not exceed beyond the next annual reorganizational meeting of the Board of Education.

Temporary committees will be expected to submit their recommendations to the full Board of Education for appropriate action.

Reviewed on: May 8, 2023

Adopted on: November 13, 2023



## 2009

### Public Participation at Board Meetings

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

The board is not required to allow citizens to speak at each meeting, but it will provide the opportunity for public participation at least four times per year. The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

The board shall not require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. However, the board shall require members of the public desiring to address the board to identify themselves, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

Adopted on: October 12, 2020

Effective on: August 10, 2021

Revised on: January 10, 2022



## 2005 Conflict of Interest

Any member of the board of education who meets the conditions set forth in this policy shall be deemed to have a business or financial conflict of interest.

1. Definitions. For purposes of this policy:
  - a. Business with which a board member is associated shall include the following:
    - (1) A business in which the board member or a member of his or her immediate family is a partner, a limited liability company, or serves as a director or an officer.
    - (2) A business in which the board member or a member of his or her immediate family is a stockholder in a closed corporation with stock worth one thousand dollars or more, or the board member or his or her immediate family owns more than a five percent equity interest or is a stockholder of publicly traded stock worth more than ten thousand dollars or more at fair market value, or which represents more than ten percent equity interest. This shall not apply to publicly traded stock under a trading account if the board member reports the name and address of the company and stockbroker.
  - b. A business association shall be defined to include an individual as a partner, limited liability company member, director or officer, or a business in which the individual or member of the immediate family is a stockholder.
  - c. Immediate family member or member of the immediate family shall mean a child residing in an individual's household, a spouse of an individual, or an individual claimed by that individual or that individual's spouse as a dependent for federal income tax purposes.
1. Contracts with the School District.
  - a. No board member or member of his or her immediate family shall enter into a contract valued at two thousand dollars or more, in any

one year, with this school district unless the contract is awarded through an open and public process that (1) includes prior public notice and (2) allows the public to inspect during the school district's regular office hours the proposals considered and the contract awarded. Board members who enter into employment contracts with the school district must also comply with the board's policy on the employment of board members.

- b. The existence of any conflict of interest in any contract in which the board member has an interest and in which the school district is a party, or the failure to make public the board member's interest known, may render a contract null and void.
- c. The prohibition of a conflict of interest or requirement for the board member to make public notice shall apply when the board member, or his or her immediate family has a business association with the business involved in the contract or will receive a direct pecuniary fee or commission as a result of the contract.
- d. The prohibition in this section does not apply if the contract is an agenda item approved at a board meeting and the board member:
  - (1) Makes a declaration on the record to the school board regarding the nature and extent of his or her interest prior to official consideration of the contract;
  - (2) Does not vote on the matters of granting the contract, making payments pursuant to the contract, or accepting performance of work under the contract, or similar matters relating to the contract, except that if the number of members of the school board declaring an interest in the contract would prevent the board with all members present from securing a quorum on the issue, then all members may vote on the matters; and
  - (3) Does not act for the school board as to inspection or performance under the contract in which he or she has an interest.

## 2. Contracts with Board Member's Immediate Family.

a. If a person in a board member's immediate family is an employee of this school district, the board member may vote on all issues of a contract which are generally applicable to:

- (1) All district employees.
- (2) All employees within a specific classification but which does not single out the member of his or her immediate family.

### 3. Employing Members of the Immediate Family.

a. A board member may recommend for employment or supervise the employment of an immediate family member if:

- (1) The board member does not abuse his or her position.
- (2) Abuse of official position shall include, but not be limited to, employing an immediate family member:
  - (i) who is not qualified for and able to perform the duties of the position;
  - (ii) for any unreasonably high salary;
  - (iii) who is not required to perform the duties of the position.
- (3) The board makes a reasonable solicitation and consideration of applications for employment.
- (4) The board member makes a full disclosure on the record to the governing body of the school district and to the secretary of the board. If the secretary of the board of education would be the individual filing the disclosure statement, the statement shall be filed with the president of the board of education.
- (5) The board approves the employment or supervisory position.

b. The board has not terminated the employment of another employee so as to make funds or a position available for the purpose of hiring an immediate family member.

4. Gifts, Loans, Contributions, Rewards, or Promises of Future Employment

- a. No board member shall offer or give to the following persons anything of value, including a gift, loan, contribution, reward, or promise of future employment, based upon an agreement that a vote, official action, or judgment would be influenced thereby:
  - (1) a public official, public employee, or candidate.
  - (2) a member of the immediate family of an individual listed in Subparagraph 'a' above.
  - (3) a business with which an individual listed in Subparagraph (1) or (2) above is associated.
- b. No board member shall solicit or accept anything of value, including a gift, loan, contribution, reward, or promise of future employment based on an agreement that the vote, official action, or judgment of the board member would thereby be influenced.
- c. A board member shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which he or she is associated.
- d. A board member shall not use personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

5. Conflict of Interest Relating to Campaigning or Political Issues

- a. Except as provided below, the board shall not authorize the use of personnel, property, resources, or funds under its jurisdiction for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.
- b. This does not prohibit the board from making school district facilities available to a person for campaign purposes if the identity of the

candidate or the support for or opposition to the ballot question is not a factor in making the facilities available or a factor in determining the cost or conditions for use.

- c. This does not prohibit the board from discussing and voting upon a resolution supporting or opposing a ballot question.
- d. This does not prohibit the board, while legally seated as a body, from responding to specific inquiries by the press or the public as to the board's opinion regarding a ballot question or from providing information in response to a request for information.
  - (1) The board may designate one or more members of its body, or one or more of its school administrators, to speak on behalf of the board on specific occasions such as public meetings or legislative hearings.
  - (2) Any member of the board may present his or her personal opinion regarding a ballot question or respond to a request for information related to a ballot question; but in so doing, the person should clearly state that the information being presented is his or her personal opinion and is not to be considered as the official position or opinion of the board. However, this shall not be done during a time that the individual is engaged in his or her official duties.

## 6. Conflict of Interest Statement

- a. Any board member who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:
  - (1) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;

- (2) Deliver a copy of the statement to the school board secretary who shall enter the statement onto the school district's public records; and
    - (3) Abstain from participating or voting on the matter in which he or she has a conflict of interest.
  - b. If the board member would like a formal opinion from the **Nebraska Accountability and Disclosure Commission (NADC)** as to whether there is an actual conflict of interest, he/she shall deliver a copy of the statement to the **Nebraska Accountability and Disclosure Commission (NADC)**.
7. Recordkeeping
- a. The board secretary shall maintain a separate record of the following information for every contract entered into by the school board in which a board member has an interest and for which disclosure was made pursuant to section 2d of this policy:
    - (1) The names of the contracting parties.
    - (2) The nature of the interest of the board member in question.
    - (3) The date that the contract was approved.
    - (4) The amount of the contract.
    - (5) The basic terms of the contract.
  - b. The information supplied relative to the contract shall be provided no later than ten (10) days after the contract has been signed by both parties. The ledger kept by the board secretary shall be available for public inspection during normal working hours of the office in which it is kept.
9. Conflict. To the extent that there is a conflict between this policy and the Nebraska Political Accountability and Disclosure Act ("Act"), the Act shall control.



# North Platte Public School

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

Adopted on: October 12, 2020

Effective on: August 10, 2021

Reviewed on: May 8, 2023

Revised on: June 12, 2023

Garrick Development  
1118 W 5th St.  
North Platte, NE 69101

**Itemized bill for damages and repairs required for 1121 W 18th St., North Platte, NE**

**Damage to table finish repair:**

*\$572.27 (Invoice included)*

**Damage to counter surface near microwave:**

*\$100.00 (4 hours of labor x \$25/hr)*

**Replacement linens:**

Missing 1 towel, 3 washcloths, and 1 hand towel

1 towel marked with initials in permanent marker - needs replaced

1 wash cloth marked with initials in permanent marker - needs replaced

*(\$42.99 to replace)*

Comforter from twin bed stained/treated - needs replaced

*(\$30.95 for least expensive replacement)*

Shower curtain damaged - needs replaced

*(\$25.79 to replace)*

**Other additional damages and replacement costs waived:**

- Replacement of bathroom trim and labor due to water damage (leaving shower curtain open and standing water on bathroom floor)  
Replaced by landlord with extra materials on hand, no cost
- Carpet stain removal
- Cleaning and laundry  
*(\$0.00)*

**Total Amount Due: \$772.00**



## **Identification of Learners with High Ability 5061**

The Board of Education recognizes that the student population includes students with exceptional academic abilities. Efforts to refer and identify learners with high ability will be made at each grade level. Multiple criteria shall be used for identification purposes and identification efforts shall be inclusionary.

### HAL Identification Process:

Students in grades 3-8 will be given a district approved standardized achievement test in the areas of reading and mathematics three times per school calendar year. Additionally, all students will be given the Naglieri Nonverbal Ability Test (NNAT) test in the first semester of 3rd and 6th grade. Students can qualify for High Ability Services by one of the following 3 ways:

- Achievement level of 95th percentile or higher on a district approved standardized achievement test in the areas of reading or mathematics.
- Scoring a 125 or above on the Naglieri Nonverbal Ability Test (NNAT).
- Referrals outside of the identification procedures will be taken into consideration.
- Students enrolling in NPPS who were identified in their previous school district are automatically eligible for participation in HAL.

Within the first thirty (30) days of each school year, the school district administration shall notify parents or guardians of identified high ability.

The administration shall implement the district wide plan for learners with high ability, as such plan is modified from time to time, in accordance with applicable laws and regulations.

Legal Reference: Neb. Rev. Stat. §§ 79-1106 to 79-1108.03  
NDE Rule 3

Adopted on: April 12, 2021  
Effective on: August 10, 2021  
Revised on: November 13, 2023



## 5064

### Supplement, Not Supplant

The district will use Title I, Title II, Title IV, and any other funds subject to Supplement, Not Supplant requirements as required by law. The district will use said funds to Supplement, Not Supplant, state and local funds that would, in the absence of such funds, be spent on Title programs. The district will ensure that Title funds will not be used to provide services which otherwise take the place of public education services that are to be provided to all students.

The district maintains records of the professional development provided at the district level that is funded with Title funds. The Superintendent will ensure that professional development is aligned with the needs of the district's Title programs. Title professional development will not duplicate that which the district provides for non-Title purposes which, in the absence of Title funds, would be provided to all staff.

Reviewed on: December 10, 2020

Adopted on: April 12, 2021

Effective on: August 10, 2021

Revised on: November 13, 2023



## 5066

### Early Graduation

**General Policy.** Students most effectively obtain the skills and experience necessary to graduate from high school by completing grades 9 through 12 over the course of 4 years. Unless otherwise permitted by Board policy or other applicable law, students must finish all 4 grade levels in order to graduate.

**Requirements for Application.** In unique circumstances, the Board may waive the four-year attendance requirement for high school graduation, provided that the student has met the requirements of this policy.

Students must make an application to the high school principal before they may seek permission to graduate early from the Board. The principal may consult with appropriate instructional and guidance staff members in making the determination. The student's application must include:

1. Proof that the student will meet all academic requirements necessary to graduate on or before the proposed graduation date;
2. A transcript showing that the student has all passing grades any required course at the time of application;
3. A completed application that addresses the reasons for seeking early graduation and articulates the student's post-graduation plans, including goals and objectives justifying the need to graduate early; and
4. A signature from a parent/guardian supporting the student's application.

The student may submit any additional materials which support the student's efforts to graduate early. Such materials may include, but are not required to include: letters of support from staff and community members; proof of admission in a postsecondary program; and/or any other materials which the student believes to support the student's application.

**Notification to the Board of Education.** The Superintendent or his/her designee will report the number of students applying for early graduation at the regular December Board of Education meeting.



**Participation in District Activities.** Early graduates will be considered graduates of the district at the time the Board confers such status upon them. Therefore, early graduates will no longer be considered members of the student body and will forfeit those rights and privileges accorded such students.

Reviewed on: December 6, 2021

Adopted on: December 6, 2021

Effective on: December 7, 2021

Revised on: November 13, 2023



~~5063~~ 3059

## Audio and Video Recording

Students and their parents or guardians should assume that any class in which students are enrolled may be recorded by the school district or other students for legitimate educational purposes. Recordings permitted pursuant to this policy may only be used by students for personal academic purposes and may not be republished without additional, written consent from a school administrator. For purposes of this policy "recording" includes still photographs, video, audio, and other similar data captured in any medium.

**Recordings Made by The District.** The district may use cameras or other devices for purposes of making security, safety, or other recordings without a specific purpose or for a specific purpose when such recordings are deemed necessary or appropriate by the administration. The district will not maintain the recordings unless the recording is purposefully copied and saved, and the recordings will only be available for review for a limited time based on the district's then-current recording capacity. The district administrators estimate that this is approximately 10 days but may change at any time.

**Classroom Recordings by Staff.** Staff members may make audio and video recordings of classroom instruction and school activities upon authorization of the superintendent or supervising administrator.

**Prohibited Recordings by Students.** Unless otherwise authorized by this policy or law, students are prohibited from making audio or video recordings during the school day on school grounds; when being transported to and from school activities or programs in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or by his or her designee; or at a school-sponsored activity or athletic event, unless the recording is made in a manner permitted by the school for members of the public. In such an instance, the students remain subject to the district's appropriate use and student discipline policies.

For example, this policy does not prohibit students from making recordings of an athletic event for their personal use similar to a parent or other patron, subject to other applicable board policy. However, this policy generally prohibits students from using smart-speakers or other devices which actively or passively create or transmit audio or video recordings, including Google Home, Amazon Alexa, Apple HomePod, and AngelSense devices.



**Permitted Classroom Recordings by Students.** Students may make audio or video recordings of classroom lectures or discussions:

- (1) For their convenience after providing notice to the classroom teacher and receiving the teacher's permission;
- (2) For the benefit of another student who is absent after providing notice to the classroom teacher and receiving the teacher's permission;
- (3) If recording is necessary to accommodate the student's disability and is required by the student's Individualized Education Plan (IEP) or Section 504 Plan.

Staff may revoke permission to record if the recording distracts from or disrupts the classroom environment, unless the recording is necessary to accommodate a student's disability.

**Permitted Non-classroom Recordings.** Students may make audio or video recordings otherwise prohibited by this policy outside the classroom only with the permission of a teacher or school administrator, provided that such recordings otherwise comply with any applicable state and federal laws and district policy. In no event shall photographs or video recordings be taken or made in restrooms, locker rooms, or other areas where there is a reasonable expectation of privacy.

Reviewed on: December 10, 2020

Adopted on: April 12, 2021

Effective on: August 10, 2021

Revised on: November 13, 2023



October 30, 2023

To the Board of Education  
Lincoln County Public Schools District No. 1  
301 West F Street  
North Platte, NE 69101

Dear Members of the Board:

Our audit for the year ended August 31, 2023, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

Our audit included testing of membership and attendance documentation that we determined necessary to conduct our audit in accordance with GAS, GAAS, and NDE Rule 1 requirements. In addition, we considered the District's controls over such reporting to determine appropriate audit procedures. Providing an opinion on compliance with the requirements related to the above reporting or on internal controls over such reporting were not objectives of our audit and, accordingly, we do not express any such opinions.

As a result of the above tests of compliance over Lincoln County Public Schools District No. 1, North Platte, Nebraska's student membership and attendance reporting we state the following:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined that attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

Lincoln County Public Schools District No. 1  
October 30, 2023  
Page two

6. We selected a sample of students from the District's attendance records for the year ended August 31, 2023, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported by the District on its annual Student Summary Attendance report to the District's census recordkeeping system for the fiscal year ended August 31, 2023.

Our audit also included testing a sample of General Fund disbursements for appropriate allocation to the school building level. All items tested were allocated on a reasonable basis.

This letter is intended solely for the information and use of the Board of Education, management, others within the District, and the Nebraska Department of Education and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,



DANA F. COLE & COMPANY, LLP

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1

NORTH PLATTE, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2023



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

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NORTH PLATTE, NEBRASKA  
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NORTH PLATTE, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Lincoln County Public Schools District No. 1  
North Platte, Nebraska

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

#### ***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of August 31, 2023, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lincoln County Public Schools District No. 1, North Platte, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

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

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lincoln County Public Schools District No. 1, North Platte, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements. The supplementary information on pages 32 - 39 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 32 - 34 is presented for purposes of additional analysis

as required by Title 2 U.S. Code of Federal Regulations (CFR) 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.

The supplementary information on pages 35 - 39 and the schedule of expenditures of federal awards on pages 32 - 34 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. 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 supplementary information on pages 35 - 39 and the schedule of expenditures of federal awards on pages 32 - 34 are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 40 - 60 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2023, on our consideration of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting and compliance.

*Dana F Cole + Company, LLP*

Ord, Nebraska  
October 30, 2023

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2023

	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position			Component Unit School Foundation
		Charges for Services	Operating Grants and Contributions	Primary Government		School District Total	
				Governmental Activities	Business-Type Activities		
FUNCTIONS/PROGRAMS							
Primary governmental							
Governmental activities							
Regular instruction	21,752,956			(21,752,956)		(21,752,956)	
Special education	5,272,289		2,207,372	(3,064,917)		(3,064,917)	
Summer school	47,252			(47,252)		(47,252)	
Support services							
Pupils	3,963,466	1,040,122		(2,923,344)		(2,923,344)	
Staff	1,747,587			(1,747,587)		(1,747,587)	
Operation and maintenance of plant	5,907,517		10,500	(5,897,017)		(5,897,017)	
Pupil transportation - regular and special education	658,952		26,642	(632,310)		(632,310)	
General and administrative							
General administration							
Board of Education	759,516			(759,516)		(759,516)	
Superintendent	411,362			(411,362)		(411,362)	
District legal services	36,187			(36,187)		(36,187)	
Office of the Principal	3,070,370			(3,070,370)		(3,070,370)	
Business services	2,788,902			(2,788,902)		(2,788,902)	
Community services operations	323,960			(323,960)		(323,960)	
Other grants and private interests	272,843		226,466	(46,377)		(46,377)	
State categorical programs	392,684		382,112	(10,572)		(10,572)	
Federal programs	6,882,296		7,542,956	660,660		660,660	
Debt service							
Principal	925,000			(925,000)		(925,000)	
Interest	37,478			(37,478)		(37,478)	
Capital outlay	2,248,145			(2,248,145)		(2,248,145)	
Total governmental activities	<u>57,498,762</u>	<u>1,040,122</u>	<u>10,396,048</u>	<u>(46,062,592)</u>		<u>(46,062,592)</u>	

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2023

	Net (Disbursements) Receipts and Changes in Net Position						
	Disbursements	Program Receipts		Primary Government			Component
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	School District Total	Unit School Foundation
FUNCTIONS/PROGRAMS (Continued)							
Primary governmental (Continued)							
Business-type activities							
School Nutrition Fund	2,609,304	724,926	2,061,283		176,905	176,905	
Component unit activities							
School Foundation	304,249		488,614			184,365	
<u>Total primary governmental</u>	<u>60,412,315</u>	<u>1,765,048</u>	<u>12,945,945</u>	<u>(46,062,592)</u>	<u>176,905</u>	<u>(45,885,687)</u>	<u>184,365</u>
General receipts							
Taxes							
Property taxes			25,943,615		25,943,615		
Motor vehicle taxes			2,381,254		2,381,254		
Carline tax			87,320		87,320		
Interest			89,471	186	89,657		
County fines and license fees			308,800		308,800		
State aid			10,489,135		10,489,135		
Homestead exemption			910,309		910,309		
Pro-rate motor vehicle			88,728		88,728		
Property tax credit			1,582,736		1,582,736		
State apportionment			632,742		632,742		
Dividends and interest						37,415	
Net realized investment gains						238,257	
Net unrealized investment losses						(151,776)	
Other receipts			288,471	40,007	328,478		
<u>Total general receipts</u>			<u>42,802,581</u>	<u>40,193</u>	<u>42,842,774</u>	<u>123,896</u>	

01

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2023

	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position			Component Unit School Foundation
			Primary Government		School	
	Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	District Total
CHANGE IN NET POSITION			(3,260,011)	217,098	(3,042,913)	308,261
NET POSITION, beginning of year			13,092,183	864,190	13,956,373	1,609,109
NET POSITION, end of year			<u>9,832,172</u>	<u>1,081,288</u>	<u>10,913,460</u>	<u>1,917,370</u>
ASSETS						
Cash and certificates of deposit			1,392,904	1,081,288	2,474,192	247,506
Cash at county treasurer			8,439,268		8,439,268	
Investments						1,674,887
TOTAL ASSETS			<u>9,832,172</u>	<u>1,081,288</u>	<u>10,913,460</u>	<u>1,922,393</u>
LIABILITIES						
Credit card payable						4,035
Payroll taxes payable						988
TOTAL LIABILITIES						5,023
NET POSITION						
Restricted						
Capital outlay			459,339		459,339	
Debt service			1,049,766		1,049,766	
School Nutrition Fund				1,081,288	1,081,288	
Endowment						684,673
Unrestricted			8,323,067		8,323,067	1,232,697
TOTAL NET POSITION			<u>9,832,172</u>	<u>1,081,288</u>	<u>10,913,460</u>	<u>1,917,370</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds				Total Governmental Funds
	General Fund	Activities Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	
<b>RECEIPTS</b>					
Local receipts					
Taxes					
Property taxes	24,313,958		910,586	719,071	25,943,615
Motor vehicle taxes	2,381,254				2,381,254
Carline tax	81,864		3,056	2,400	87,320
Interest	44,474	10,727		34,270	89,471
Other local sources	258,129				258,129
Student activities		1,040,122			1,040,122
County sources	308,800				308,800
State receipts	16,158,337		90,391	71,048	16,319,776
Federal receipts	4,962,294			2,580,662	7,542,956
Other sources	71,237			196,071	267,308
Total receipts	<u>48,580,347</u>	<u>1,050,849</u>	<u>1,004,033</u>	<u>3,603,522</u>	<u>54,238,751</u>
<b>DISBURSEMENTS</b>					
Regular instruction	21,752,956				21,752,956
Special education	5,272,289				5,272,289
Summer school	47,252				47,252
Support services					
Pupils	2,501,018	1,462,448			3,963,466
Staff	1,695,892			51,695	1,747,587
Operation and maintenance of plant	5,832,917		36,600	38,000	5,907,517
Pupil transportation - regular and special education	658,952				658,952

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds				
	General Fund	Activities Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS (Continued)					
General and administrative					
General administration					
Board of Education	759,516				759,516
Superintendent	411,362				411,362
District legal services	36,187				36,187
Office of the Principal	3,070,370				3,070,370
Business services	2,788,902				2,788,902
Community services	323,960				323,960
Other grants and private interests	272,843				272,843
State categorical programs	392,684				392,684
Federal programs	4,390,456			2,491,840	6,882,296
Debt service					
Principal			805,000	120,000	925,000
Interest			35,928	1,550	37,478
Capital outlay	<u>1,367,661</u>		<u>119,000</u>	<u>761,484</u>	<u>2,248,145</u>
Total disbursements	<u>51,575,217</u>	<u>1,462,448</u>	<u>996,528</u>	<u>3,464,569</u>	<u>57,498,762</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(2,994,870)</u>	<u>(411,599)</u>	<u>7,505</u>	<u>138,953</u>	<u>(3,260,011)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		332,335			332,335
Transfers out	<u>(332,335)</u>				<u>(332,335)</u>
Total other financing sources (uses)	<u>(332,335)</u>	<u>332,335</u>			

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds				
	General Fund	Activities Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds
NET CHANGE IN FUND BALANCES	(3,327,205)	(79,264)	7,505	138,953	(3,260,011)
FUND BALANCES, beginning of year (as restated)	<u>10,116,294</u>	<u>1,600,285</u>	<u>1,014,254</u>	<u>361,350</u>	<u>13,092,183</u>
FUND BALANCES, end of year	<u>6,789,089</u>	<u>1,521,021</u>	<u>1,021,759</u>	<u>500,303</u>	<u>9,832,172</u>
ASSETS					
g ASSETS					
Cash (claim on cash) and certificates of deposit	(1,138,845)	1,521,021	735,398	275,330	1,392,904
County treasurers' balances	<u>7,927,934</u>	<u>                    </u>	<u>286,361</u>	<u>224,973</u>	<u>8,439,268</u>
TOTAL ASSETS	<u>6,789,089</u>	<u>1,521,021</u>	<u>1,021,759</u>	<u>500,303</u>	<u>9,832,172</u>
FUND BALANCES					
FUND BALANCES					
Restricted					
Capital outlay				459,339	459,339
Debt services			1,021,759	28,007	1,049,766
Committed					
Student activities		1,521,021			1,521,021
Assigned					
Capital outlay	2,584,409				2,584,409
Employee benefits	139,867				139,867
Subsequent year's budget	488,671				488,671
Unassigned	<u>3,576,142</u>	<u>                    </u>	<u>                    </u>	<u>12,957</u>	<u>3,589,099</u>
TOTAL FUND BALANCES	<u>6,789,089</u>	<u>1,521,021</u>	<u>1,021,759</u>	<u>500,303</u>	<u>9,832,172</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
PROPRIETARY FUND  
AUGUST 31, 2023

	School Nutrition Fund
ASSETS	
Cash and certificates of deposit	<u>1,081,288</u>
TOTAL ASSETS	<u>1,081,288</u>
NET POSITION	
Restricted	<u>1,081,288</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS  
 PROPRIETARY FUND  
 FOR THE YEAR ENDED AUGUST 31, 2023

	School Nutrition Fund
<b>OPERATING RECEIPTS</b>	
Interest	186
Student and adult lunch sales	724,926
State sources	35,630
Federal sources	2,025,653
Other nonrevenue receipts	<u>40,007</u>
Total operating receipts	<u>2,826,402</u>
<b>OPERATING DISBURSEMENTS</b>	
Salaries - clerical and paraprofessional staff	70,349
Employee benefits	31,003
Purchased services	2,372,840
Supplies	27,866
Capital outlay	<u>107,246</u>
Total operating disbursements	<u>2,609,304</u>
OPERATING RECEIPTS OVER DISBURSEMENTS	217,098
NET POSITION, beginning of year	<u>864,190</u>
NET POSITION, end of year	<u><u>1,081,288</u></u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Lincoln County Public Schools District No. 1, North Platte, Nebraska (the District).

Reporting Entity

Lincoln County Public Schools District No. 1, North Platte, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, the North Platte Public Schools Foundation, Inc. (the Foundation), is a component unit, as defined in GASB Statement 14, which is included in the District's reporting entity.

The Foundation is a legally separate, tax-exempt component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska. The Foundation acts primarily as a fundraising organization to provide support to the District and its constituents. The Foundation is governed by a separate Board of Directors. Although the District does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, are restricted to the activities of the District and its constituents by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the District or its constituents, the Foundation is considered a component unit of the District and is discretely presented in the District's financial statements.

Complete financial statements for the North Platte Public Schools Foundation, Inc., can be obtained from the Administrative Offices of Lincoln County Public Schools District No. 1 at 301 West F Street, North Platte, Nebraska, 69101.

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

Basic Financial Statements - Government-Wide Statements

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees, charges, and intergovernmental receipts 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 receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

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

The financial transactions of the District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements.

Fund Types

The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

The District reports the following major governmental funds:

Governmental Fund Types

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

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

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

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees.

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 District reports the following nonmajor governmental funds:

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

Qualified Capital Purpose Undertaking Fund (QCPUF) - 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 disbursements for the purpose of this fund are not allowed.

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Cooperative Fund - The Cooperative Fund is used by the District acting as the fiscal agent for any cooperative activity between the District and one or more public agencies as defined in Section 13-803(2) R.R.S. All public agencies, including the District acting as the fiscal agent, shall show the payment for services to a cooperative in their General Fund.

Proprietary Fund Type

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and Summer Food Service Programs. The fund accounts for all receipts and disbursements of all Child Nutrition Programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

The fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the District's programs. Since by definition these assets are being held for the benefit of a third party, these funds are not incorporated into the government-wide financial statements. The District currently has no fiduciary funds.

Basis of Accounting

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

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

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

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

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

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

North Platte Public Schools Foundation, Inc. - Discretely Presented Component Unit

The North Platte Public Schools Foundation, Inc., maintains its books and records and reports its financial operations on the modified cash basis of accounting. As the accompanying statement of activities and net position - modified cash basis does not include accounts receivable, accounts payable, and other accrued revenues and expenses, the financial statements do not reflect the financial position or the results of operations of the North Platte Public Schools Foundation, Inc., in conformity with GAAP. The statements reflect the fair value of investments.

Receipts and Disbursements

Program Receipts - In the statement of activities, modified cash basis receipts that are directly from each activity or from parties outside the District's taxpayers are reported as program receipts. The District has the following program receipts in each activity:

Instructional services	State and federal grants received and Educational Service Unit receipts
Federal and state programs	Federal and state grants received
School Nutrition	Charges for meals and federal and state reimbursements received

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

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

Long-Term Obligations

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

Investments

Lincoln County Public Schools District No. 1

Nebraska statutes provide that the District may, by and with the District's Board of Education, invest the funds of the District in securities, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another. The District held investments with the Nebraska Liquid Asset Fund during the year.

North Platte Public Schools Foundation, Inc. - Discretely Presented Component Unit

The Foundation has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-320, *Not-for-Profit Entities, Investments - Debt and Equity Securities*. FASB ASC 958-320 establishes standards of reporting at fair value certain investments, debt and equity securities, held by not-for-profit organizations.

Therefore, investments in equity securities that have a readily determinable fair value and all investments in debt securities are stated at fair value, with gains and losses included in the statements of activities. Fair value is determined by quoted market values.

Inventories

The District expenses supply items and material when purchased.

Equity Classification

Government-Wide Statements

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

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Government-Wide Statements (Continued)

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide 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:

Nonspendable

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

Restricted

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

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed (Continued)

or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

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

Unassigned

This classification includes the residual fund balance for the General Fund and any deficit fund balances for other funds.

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes (Continued)

Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

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

Compensated Absences

Certified Staff - Employees are allowed 10 days per year for sick leave. Certified staff employees are allowed to accumulate sick leave up to 75 days. Accumulated sick leave terminates upon resignation, retirement, dismissal, or death, except if the employee qualifies for the sick leave incentive program in Note 9. Certified staff employees are allowed up to 5 days of bereavement leave with no accumulation or compensation of unused bereavement leave. Certified staff employees are allowed three personal leave days per year. Unused personal leave may be added to accumulated sick leave or will be paid to the employee at the substitute teacher pay rate.

Classified Staff - Employees are allowed up to 8 hours per month for sick leave. Classified staff employees are allowed to accumulate sick leave up to 600 hours. Accumulated leave terminates upon resignation, retirement, dismissal, or death. Classified staff employees are allowed 10 - 24 personal leave hours per year. Classified staff employees in Category A (as defined in the Classified Employee Handbook) earn between 5 - 14 hours of vacation leave per month and may accumulate 64 - 168 hours of vacation leave based on length of employment.

These modified cash basis statements do not make any provision for unpaid leave liabilities.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting 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.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

Since the District reports on the modified cash basis of accounting, right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

New Accounting Pronouncements

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

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash 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. The District does not have a deposit policy for custodial credit risk. As of August 31, 2023, all the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 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.

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

Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the state statutes referred to above. The three types of deposit and investment risks are the following:

1. Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits, investments, or collateral securities in the possession of a third party.
2. Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
3. Interest Rate Risk - for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT

The Foundation has adopted FASB ASC 820-10, *Fair Value Measurements*, which provides a framework for measuring fair value under GAAP. FASB ASC 820-10 applies to all financial instruments that are being measured and reported on a fair value basis.

As defined in FASB ASC 820-10, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Foundation uses various methods including market, income, and cost approaches. Based on these approaches, the Foundation often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market-corroborated, or generally unobservable inputs. The Foundation utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Foundation is required to provide the

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT  
(Continued)

following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2 - Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.

Level 3 - Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models, and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

For the fiscal year ended August 31, 2023, the application of valuation techniques applied to similar assets has been consistent. The following is a description of the valuation methodologies used for instruments measured at fair value:

Marketable Equity Securities

The fair value of marketable equity securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market activity of the instrument.

Fair Value on a Recurring Basis

The table below presents the balances of assets measured at August 31, 2023, at fair value on a recurring basis.

	2023			
	Total	Level 1	Level 2	Level 3
Mutual Funds	1,674,887	1,674,887	_____	_____

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT  
(Continued)

Fair Value on a Recurring Basis (Continued)

The carrying amounts, market value, unrealized gains, and unrealized losses of the Level 1 marketable securities at August 31, 2023, are as follows:

	Cost or Amortized Cost	Unrealized Gain	Fair Value
Mutual Funds	<u>1,331,788</u>	<u>197,917</u>	<u>1,529,705</u>

Management evaluates securities for other than temporary impairment at least on a quarterly basis, and more frequently when economic or market concerns warrant such evaluation. Consideration is given to (1) the length of time and the extent to which the fair value has been less than cost, (2) the financial conditions and near-term prospects of the issuer, and (3) the intent and ability of the Foundation to retain its investments in the issuer for a period of time sufficient to allow for any anticipated recovery in fair value. As management has the ability to hold securities for the foreseeable future, no declines are deemed to be other than temporary.

NOTE 4. FUNDS HELD BY COUNTY TREASURER

The following funds were held by the county treasurer at August 31, 2023. These funds were transferred to the District subsequent to the fiscal year end August 31, 2023.

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Total
Lincoln County	<u>7,927,934</u>	<u>72</u>	<u>224,901</u>	<u>286,361</u>	<u>8,439,268</u>

NOTE 5. RETIREMENT PLAN

Plan Description

Lincoln County Public Schools District No. 1, North Platte, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN (Continued)

Plan Description (Continued)

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2022, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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

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

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

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

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN (Continued)

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2021 to June 30, 2022, (and from July 1, 2022 through August 31, 2023). 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, 2023, was \$2,862,843.

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$30,597,371. Total covered payroll was \$28,982,596. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 6. LONG-TERM DEBT

Bonds Payable

On April 5, 2016, the District issued General Obligation Refunding Bonds, Series 2020, in the amount of \$4,555,000, the proceeds of which were used to refinance the Series 2014C General Obligation Refunding Bonds and Series 2016 Limited Tax Improving Bonds. The bond issue provides for maturities over the period from December 15, 2016 through December 15, 2026, when the bonds will be repaid in full. The District does not have the option to call the bonds before maturity. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 1.15% - 1.50%.

Changes to bonds payable for the year ended August 31, 2023, are as follows:

Bonds outstanding, September 1, 2022	3,090,000
Payments of current maturities	<u>(925,000)</u>
Bonds outstanding, August 31, 2023	<u>2,165,000</u>
Current maturities within one year	<u>815,000</u>

The District does not have any direct placements or direct borrowing of long-term debt.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

Debt service requirements at August 31, 2023, were as follows:

Years Ended August 31,	2020 Series Bonds Payable Principal	Interest	Total
2024	815,000	24,793	839,793
2025	830,000	13,482	843,482
2026	255,000	5,824	260,824
2027	265,000	1,988	266,988
	<u>2,165,000</u>	<u>46,087</u>	<u>2,211,087</u>

NOTE 7. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. 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.

NOTE 8. 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 result of adjustment, if any, relating to such audits would not have any material financial impact.

NOTE 9. LEASES, COMMITMENTS, AND CONTINGENCIES

The District has operating leases on various copiers, computer equipment, and other equipment. The original terms of the leases vary with 3 - 4 year commitments. The monthly lease payments on these vary with each lease.

A bus was leased beginning in July 2021, for a term of three years. The lease is not renewable, and the District will not acquire the equipment at the end of the three years. Payment terms are \$15,060 per year. There were no other contingent or sublease rentals related to the lease.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LEASES, COMMITMENTS, AND CONTINGENCIES (Continued)

At August 31, 2023, a schedule of the future minimum lease payments required under the above is as follows:

Year	Amount
2024	<u>68,892</u>

The District has a sick leave incentive program for all eligible certified employees. The plan allows certified employees who (1) are at least 55 years of age on or before September 1, of the school year in which the employee resigns; (2) have completed 15 or more consecutive years of credited service; (3) have given unconditional written notice of resignation effective at the end of that school year on or before February 1 of the resignation year; and (4) have not been issued a notice of possible nonrenewal, cancellation, or termination in the resignation year, to participate in the sick leave incentive program. Benefits are based on the total number of unused sick days at the end of employment. Certified employees will be paid in January of the school year following resignation at the short-term substitute rate per day that was in effect as of the resignation year. These modified cash basis statements do not make any provision for unpaid leave liabilities.

NOTE 10. INTERFUND TRANSFERS

The District made the following transfers that were expensed in the General Fund during the year.

General Fund Category	Transferred to Fund	
Buildings, Transportation, & Technology	Depreciation	1,417,432
Regular instruction	Employee Benefit	113,000
Student support	Activities	332,335
		<u>1,862,767</u>

The transfers have been eliminated as the Depreciation and Employee Benefit Funds are components of the General Fund.

NOTE 11. COMMODITIES

The accompanying financial statements do not include food commodities, which were received during the year ended August 31, 2023, and have a value of \$160,604.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 12. OPERATING LEASES - LESSOR

The District leases land and a building on District property to Verizon Communications, Inc. The property is leased on a bid basis with a lease term of five years. The lease may be extended by three 5-year periods through 2032. The lease income will increase 3% at the beginning of each 5-year period should the lease be extended by both parties.

The District leases classroom space in one of their elementary buildings to Ladybug Crossing Early Learning Center. The property has a lease term of five years. The lease may be extended upon agreement by both parties.

The following is a schedule of minimum future rentals from noncancelable operating leases with remaining lease terms in excess of one year as of August 31, 2023, net of contingent rentals, which are insignificant in amount:

Years Ending August 31,	Amount
2024	14,926
2025	14,926
2026	<u>11,194</u>
	<u><u>41,046</u></u>

NOTE 13. IMPLICATIONS OF COVID-19

Throughout the fiscal year ended August 31, 2023, the District has held classes on the premises with certain exceptions and modifications to meet health department requirements and specific student and staff situations.

The District has been allocated federal funding for COVID-19 related disbursements, including protective equipment and supplies, technology, and custodial cleaning.

The District was allocated \$6,473,336 through the Consolidated Appropriations Act (CAA) of 2021, ESSER III funding. As of August 31, 2023, not all projects have been completed. Funds received from ESSER III through August 31, 2023, were \$3,590,434. Additional funds of \$2,882,902 are expected to be received in the next fiscal year.

NOTE 14. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

GASB Statement 96, *Subscription-based Information Technology Arrangements*, was issued in May 2020, and is effective for fiscal years beginning after June 15, 2022. The standard provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 14. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS (Continued)

exercised. Since the District is on the modified cash basis of accounting there will be no effect on the financial statements other than expanded disclosures regarding these agreements.

NOTE 15. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events for potential recognition or disclosure through October 30, 2023, the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through the Nebraska Department of Health and Human Services Medicaid Cluster			
Medical Assistance Program	052305NE5ADM	93.778	<u>80,340</u>
<u>U.S. Department of Education</u>			
Passed through the Nebraska Department of Education			
Elementary and Secondary School Emergency Relief (ESSER I and II) Fund			
	47-6004045	84.425D	<u>1,627,687</u>
Special Education Cluster (IDEA)			
Special Education - Grants to States (IDEA, Part B)	47-0498596	84.027	1,061,965
Special Education - Preschool Grants (IDEA Preschool)	47-0498596	84.173	<u>31,829</u>
Total Special Education Cluster (IDEA)			<u>1,093,794</u>
Title I Grants to Local Educational Agencies (LEAs)	47-0498596	84.010	772,028
Special Education - Grants for Infants and Families with Disabilities	47-0498596	84.181	16,750
Education for Homeless Children and Youths Grants for State and Local Activities	47-0498596	84.196	187,952
Twenty-First Century Community Learning Center	47-0498596	84.287	155,250
Supporting Effective Instruction State Grants	47-0498596	84.367	169,314
Student Support and Academic Enrichment Grants	47-0498596	84.424	62,538
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	47-0498596	84.425U	66,329
American Rescue Plan Elementary and Secondary School Emergency Relief - Homeless Children and Youth (ARP-HCY)	47-0498596	84.425W	62,059
Career and Technical Education - Basic Grants to States (Perkins IV)	47-0498596	84.048	<u>60,558</u>
Total U.S. Department of Education			<u>4,274,259</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED AUGUST 31, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed through the Nebraska Department of Health and Human Services			
National School Lunch Program - Food Commodities Received - noncash award	47-6004045	10.555	160,604
Passed through Nebraska Department of Education			
School Breakfast Program	47-6004045	10.553	576,817
National School Lunch Program	47-6004045	10.555	<u>1,327,836</u>
Total Child Nutrition Cluster			<u>2,065,257</u>
Total U.S. Department of Agriculture			<u>2,065,257</u>
 TOTAL EXPENDITURES OF FEDERAL AWARDS			 <u>6,419,856</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2023

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Lincoln County Public Schools District No. 1, North Platte, Nebraska. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The schedule of expenditures of federal awards is presented on the modified cash basis of accounting.

NOTE 3. INDIRECT COST RATE

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

NOTE 4. SUBRECIPIENTS

Lincoln County Public Schools District No. 1, North Platte, Nebraska, provided no federal awards to subrecipients.

NOTE 5. FOOD DISTRIBUTION

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
<b>RECEIPTS</b>					
Taxes					
Property taxes	24,313,958				24,313,958
Carline tax	81,864				81,864
Motor vehicle taxes	2,381,254				2,381,254
Interest	3,628	39,795	1,051		44,474
Other local sources	258,129				258,129
County sources	308,800				308,800
State sources	16,158,337				16,158,337
Federal sources	4,962,294				4,962,294
Other sources	71,237				71,237
Total receipts	<u>48,539,501</u>	<u>39,795</u>	<u>1,051</u>	<u>          </u>	<u>48,580,347</u>
<b>DISBURSEMENTS</b>					
Regular instruction	21,657,861	854,482	111,133	(870,520)	21,752,956
Special education	5,272,289				5,272,289
Summer school	47,252				47,252
Support services					
Pupils	2,501,018				2,501,018
Staff	1,910,892			(215,000)	1,695,892
Operation and maintenance of plant	5,983,041			(150,124)	5,832,917
Pupil transportation - regular	577,988			(50,000)	527,988
Pupil transportation - special education	130,964				130,964
General and administrative					
General administration					
Board of Education	759,516				759,516
Superintendent	411,362				411,362

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
DISBURSEMENTS (Continued)					
General and administrative (Continued)					
General administration (Continued)					
District legal services	36,187				36,187
Office of the Principal	3,070,370				3,070,370
Business services	3,020,902			(232,000)	2,788,902
Community services	326,248			(2,288)	323,960
Other grants and private interests	283,343			(10,500)	272,843
State categorical programs	392,684				392,684
Federal programs	4,390,456				4,390,456
Capital outlay		<u>1,367,661</u>			<u>1,367,661</u>
Total disbursements	<u>50,772,373</u>	<u>2,222,143</u>	<u>111,133</u>	<u>(1,530,432)</u>	<u>51,575,217</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS					
	<u>(2,232,872)</u>	<u>(2,182,348)</u>	<u>(110,082)</u>	<u>1,530,432</u>	<u>(2,994,870)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		1,417,432	113,000	(1,530,432)	
Transfers out	<u>(332,335)</u>				<u>(332,335)</u>
Total other financing sources (uses)	<u>(332,335)</u>	<u>1,417,432</u>	<u>113,000</u>	<u>(1,530,432)</u>	<u>(332,335)</u>
NET CHANGE IN FUND BALANCES					
	(2,565,207)	(764,916)	2,918		(3,327,205)
FUND BALANCE, beginning of year					
	<u>6,630,020</u>	<u>3,349,325</u>	<u>136,949</u>		<u>10,116,294</u>
FUND BALANCE, end of year					
	<u>4,064,813</u>	<u>2,584,409</u>	<u>139,867</u>		<u>6,789,089</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
ASSETS					
ASSETS					
Cash and certificates of deposit	(3,863,121)	2,584,409	139,867		(1,138,845)
County treasurers' balances	<u>7,927,934</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>7,927,934</u>
<b>TOTAL ASSETS</b>	<u><b>4,064,813</b></u>	<u><b>2,584,409</b></u>	<u><b>139,867</b></u>	<u><b>                    </b></u>	<u><b>6,789,089</b></u>
FUND BALANCE					
FUND BALANCE					
Assigned					
Capital outlay		2,584,409			2,584,409
Employee benefits			139,867		139,867
Subsequent year's budget	488,671				488,671
Unassigned	<u>3,576,142</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>3,576,142</u>
<b>TOTAL FUND BALANCE</b>	<u><b>4,064,813</b></u>	<u><b>2,584,409</b></u>	<u><b>139,867</b></u>	<u><b>                    </b></u>	<u><b>6,789,089</b></u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,  
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2023

	Bond Fund	Special Building Fund	Cooperative Fund	Total
<b>RECEIPTS</b>				
Local receipts				
Property taxes	6,357	712,714		719,071
Carline tax		2,400		2,400
Interest			34,270	34,270
State receipts	83	70,965		71,048
Federal receipts		2,580,662		2,580,662
Other		166,013	30,058	196,071
Total receipts	<u>6,440</u>	<u>3,532,754</u>	<u>64,328</u>	<u>3,603,522</u>
<b>DISBURSEMENTS</b>				
Instructional support			51,695	51,695
Operation and maintenance of plant		38,000		38,000
Federal programs		2,491,840		2,491,840
Debt service				
Principal	120,000			120,000
Interest	1,550			1,550
Capital outlay		761,484		761,484
Total disbursements	<u>121,550</u>	<u>3,291,324</u>	<u>51,695</u>	<u>3,464,569</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(115,110)	241,430	12,633	138,953
FUND BALANCES, beginning of year	<u>143,117</u>	<u>217,909</u>	<u>324</u>	<u>361,350</u>
FUND BALANCES, end of year	<u><u>28,007</u></u>	<u><u>459,339</u></u>	<u><u>12,957</u></u>	<u><u>500,303</u></u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,  
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2023

	Bond Fund	Special Building Fund	Cooperative Fund	Total
ASSETS				
ASSETS				
Cash	27,935	234,438	12,957	275,330
Cash at county treasurers	72	224,901		224,973
TOTAL ASSETS	28,007	459,339	12,957	500,303
FUND BALANCES				
FUND BALANCES				
Restricted				
Debt service	28,007			28,007
Capital outlay		459,339		459,339
Unassigned			12,957	12,957
Total fund balances	28,007	459,339	12,957	500,303
TOTAL FUND BALANCES				

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2023  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>6,630,020</u>	<u>6,526,944</u>
RECEIPTS			
Local sources			
Taxes			
1100 Property taxes	26,942,494	24,313,958	23,563,739
1115 Carline tax	105,000	81,864	90,401
1125 Motor vehicle taxes	2,205,000	2,381,254	2,323,042
1510 Interest	1,000	3,628	667
1800 Community service activities			11,027
1911 Local license fees and fines	20,000	21,163	23,540
1920 Contributions and donations from private sources		10,500	55,000
1925 Corporate grants and private interests	105,000	226,466	164,181
Total local sources	<u>29,378,494</u>	<u>27,038,833</u>	<u>26,231,597</u>
County sources			
2110 Fines and license fees	<u>300,000</u>	<u>308,800</u>	<u>262,427</u>
State sources			
3110 State aid	10,489,135	10,489,135	9,885,536
3120 Special education	2,150,000	2,207,372	2,131,996
3125 Special education transportation	40,000	26,642	38,897
3130 Homestead exemption		853,425	847,945
3131 Property tax credit		1,483,834	1,410,442
3155 Textbook loan			3,223
3166 Flex funding			61,441
3180 Pro-rate motor vehicle	60,000	83,075	71,144
3400 State apportionment	450,000	632,742	465,090
3535 Payments for high ability learners		27,034	27,687
3540 State early childhood	162,000	166,498	289,080
3541 Early childhood endowment grants		188,580	189,984
3590 Extended learning opportunity grants			2,867
Total state sources	<u>13,351,135</u>	<u>16,158,337</u>	<u>15,425,332</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2023  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
RECEIPTS (Continued)			
Federal sources			
4105 Universal Services Fund (E-Rate)		761,520	
4416 IDEA Part C, Planning Region Team		15,799	10,614
4418 IDEA Part B, PEAK projects			31,628
4421 IDEA Part B (611) ARP base & enrollment poverty allocation		61,388	114,647
4422 IDEA Preschool (619) ARP base/enrollment poverty allocation			14,958
4423 IDEA Part B ARP proportionate share			10,369
4505 Title I, Part A: ESSA Improving Basic Programs Operated by Local Educational Agencies	1,153,207	544,494	864,943
4509 Title II, Part A ESSA Supporting Effective Instruction		142,359	116,145
4516 IDEA preschool (619)/IDEA enrollments/ poverty (619) base allocation		31,829	33,166
4518 IDEA Part B (611) base & enrollment poverty allocation	1,294,781	997,041	1,262,558
4521 IDEA Part B proportionate share		49,615	53,159
4524 Other federal noncategorical receipts			25,000
4525 Federal vocational and applied technology education (Carl Perkins)	50,000	48,952	42,383
4530 Other federal categorical receipts	6,867,568	245,497	216,331
4531 Title IV, Part B ESSA 21st Century Community Learning Centers		195,129	157,823
4708 Medicaid in Public School (MIPS)			29,208
4709 Medicaid Administrative Activities (MAAPS)		140,598	81,507
4969 Title IV, Part A ESSA Student Support and Academic Enrichment Grants		57,315	38,984
4989 American Rescue Plan - Expanded Learning Collaborative Summer School (ARP ESSER III)		31,064	
4991 McKinney-Vento Homeless		40,611	12,000
4995 Presidential Declared Disaster Aid			57,663
4996 Elementary & Secondary School Emergency Relief (Cares - ESSER I)			280,035

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
RECEIPTS (Continued)			
Federal sources (Continued)			
4996 Elementary & Secondary School Emergency Relief (CRRSA - ESSER II)		269,135	837,983
4996 Elementary & Secondary School Emergency Relief (ARP - ESSER III)		<u>1,329,948</u>	<u>490,290</u>
Total federal sources	<u>9,365,556</u>	<u>4,962,294</u>	<u>4,781,394</u>
Nonrevenue receipts			
5200 Fund transfers in			270,000
5320 Sale of property			3,225
5690 Other nonrevenue receipts	5,000	71,237	181,887
Total nonrevenue receipts	<u>5,000</u>	<u>71,237</u>	<u>455,112</u>
Total receipts	<u>52,400,185</u>	<u>48,539,501</u>	<u>47,155,862</u>
TOTAL FUNDS AVAILABLE		<u>55,169,521</u>	<u>53,682,806</u>
DISBURSEMENTS			
Instructional services			
1100 Regular instruction	20,729,642	21,657,861	20,562,341
1200 Special education	5,230,162	5,272,289	4,935,034
1300 Summer school		47,252	57,979
Support services			
2100 Pupils	2,485,662	2,501,018	2,300,752
2200 Staff	1,910,939	1,910,892	1,467,028
2600 Operation and maintenance of plant	5,487,267	5,983,041	5,247,802
2710 Pupil transportation - regular	498,537	577,988	544,165
2712 Pupil transportation - special education	157,832	130,964	195,938
General and administrative			
General administration			
2310 Board of Education	746,374	759,516	691,624
2320 Superintendent	396,663	411,362	432,743
2330 District legal services	45,000	36,187	31,690

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
DISBURSEMENTS (Continued)			
2410 Office of the Principal	2,737,866	3,070,370	2,896,494
2510 Fiscal services	2,732,387	3,020,902	2,736,273
3300 Community services operations	243,523	326,248	358,189
3400 Other grants and private interests	974,222	283,343	214,188
3500 State categorical programs	369,972	392,684	317,102
6000 Federal programs	8,126,362	4,390,456	3,884,922
8000 Activities Fund support	100,000	332,335	178,522
Total disbursements	52,972,410	51,104,708	47,052,786
 FUND BALANCE, end of year		 4,064,813	 6,630,020
 ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		(3,863,121)	(1,048,190)
County treasurers		7,927,934	7,678,210
 TOTAL FUND BALANCE		 4,064,813	 6,630,020

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 DEPRECIATION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>3,349,325</u>	<u>3,441,169</u>
RECEIPTS			
Interest		39,795	38,415
Transfer from the General Fund	<u>910,000</u>	<u>1,417,432</u>	<u>911,620</u>
Total receipts	<u>910,000</u>	<u>1,457,227</u>	<u>950,035</u>
TOTAL FUNDS AVAILABLE		<u>4,806,552</u>	<u>4,391,204</u>
DISBURSEMENTS			
Capital outlay	4,435,782	1,367,661	669,356
Supplies		<u>854,482</u>	<u>372,523</u>
Total disbursements	<u>4,435,782</u>	<u>2,222,143</u>	<u>1,041,879</u>
FUND BALANCE, end of year		<u>2,584,409</u>	<u>3,349,325</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>2,584,409</u>	<u>3,349,325</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 EMPLOYEE BENEFIT FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>136,949</u>	<u>133,085</u>
RECEIPTS			
Nonprogram receipts		1,051	1,486
Transfers from the General Fund	<u>259,999</u>	<u>113,000</u>	<u>111,450</u>
Total receipts	<u>259,999</u>	<u>114,051</u>	<u>112,936</u>
TOTAL FUNDS AVAILABLE		<u>251,000</u>	<u>246,021</u>
DISBURSEMENTS			
Early retirement or voluntary terminations	<u>300,000</u>	<u>111,133</u>	<u>109,072</u>
FUND BALANCE, end of year		<u>139,867</u>	<u>136,949</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>139,867</u>	<u>136,949</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 ACTIVITIES FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>1,600,285</u>	<u>1,589,661</u>
<b>RECEIPTS</b>			
Local sources			
Interest	20,000	10,727	19,245
Activities receipts	<u>1,433,559</u>	<u>1,040,122</u>	<u>1,193,285</u>
Total local sources	<u>1,453,559</u>	<u>1,050,849</u>	<u>1,212,530</u>
General Fund support	<u>120,000</u>	<u>332,335</u>	<u>178,522</u>
Total receipts	<u>1,573,559</u>	<u>1,383,184</u>	<u>1,391,052</u>
TOTAL FUNDS AVAILABLE		<u>2,983,469</u>	<u>2,980,713</u>
<b>DISBURSEMENTS</b>			
Other disbursements	<u>1,700,000</u>	<u>1,462,448</u>	<u>1,380,428</u>
FUND BALANCE, end of year		<u>1,521,021</u>	<u>1,600,285</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>1,521,021</u>	<u>1,600,285</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SCHOOL NUTRITION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>864,190</u>	<u>444,271</u>
<b>RECEIPTS</b>			
Interest	40	186	49
Lunch sales	105,000	724,926	158,295
State sources		35,630	
Federal sources	2,685,474	2,025,653	2,697,713
Other nonrevenue receipts		40,007	41,362
Total receipts	<u>2,790,514</u>	<u>2,826,402</u>	<u>2,897,419</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>3,690,592</u>	<u>3,341,690</u>
<b>DISBURSEMENTS</b>			
Salaries - clerical and paraprofessional staff	75,000	70,349	77,238
Employee benefits	25,000	31,003	24,516
Purchased services	2,000,000	2,372,840	2,238,116
Supplies	100,000	27,866	74,049
Capital outlay	848,000	107,246	62,995
Other			586
Total disbursements	<u>3,048,000</u>	<u>2,609,304</u>	<u>2,477,500</u>
FUND BALANCE, end of year		<u>1,081,288</u>	<u>864,190</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>1,081,288</u>	<u>864,190</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>143,117</u>	<u>403,080</u>
<b>RECEIPTS</b>			
Local sources			
Taxes			
Property taxes	<u>          </u>	<u>6,357</u>	<u>113,868</u>
State sources			
Homestead exemption			1,894
Property tax credit			8,134
Pro-rate motor vehicle	<u>          </u>	<u>83</u>	<u>341</u>
Total state sources	<u>          </u>	<u>83</u>	<u>10,369</u>
Total receipts	<u>          </u>	<u>6,440</u>	<u>124,237</u>
TOTAL FUNDS AVAILABLE		<u>149,557</u>	<u>527,317</u>
<b>DISBURSEMENTS</b>			
Other	1,500	200	400
Principal	120,000	120,000	110,000
Interest	1,350	1,350	3,800
Transfers			270,000
Total disbursements	<u>122,850</u>	<u>121,550</u>	<u>384,200</u>
FUND BALANCE, end of year		<u>28,007</u>	<u>143,117</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>27,935</u>	<u>110,715</u>
County treasurers		<u>72</u>	<u>32,402</u>
TOTAL FUND BALANCE		<u><u>28,007</u></u>	<u><u>143,117</u></u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>217,909</u>	<u>219,553</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	790,000	712,714	686,009
Carline tax	<u>2,000</u>	<u>2,400</u>	<u>2,634</u>
Total local sources	<u>792,000</u>	<u>715,114</u>	<u>688,643</u>
State sources			
Homestead exemption		25,024	24,708
Property tax credit		43,508	41,098
Pro-rate motor vehicle	<u>1,500</u>	<u>2,433</u>	<u>2,069</u>
Total state sources	<u>1,500</u>	<u>70,965</u>	<u>67,875</u>
Federal sources			
Elementary & Secondary School Emergency Relief (ESSER II)	2,607,282	810,466	887,996
Elementary & Secondary School Emergency Relief (ESSER III)		<u>1,770,196</u>	
Total federal sources	<u>2,607,282</u>	<u>2,580,662</u>	<u>887,996</u>
Other nonrevenue receipts			
Nonrevenue receipts		<u>166,013</u>	<u>144,784</u>
Total receipts	<u>3,400,782</u>	<u>3,532,754</u>	<u>1,789,298</u>
TOTAL FUNDS AVAILABLE		<u>3,750,663</u>	<u>2,008,851</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
<b>DISBURSEMENTS</b>			
Purchased services	156,000	38,000	7,759
Federal programs	2,765,664	2,491,840	976,819
Capital outlay	664,000	761,484	806,364
Total disbursements	<u>3,585,664</u>	<u>3,291,324</u>	<u>1,790,942</u>
FUND BALANCE, end of year		<u>459,339</u>	<u>217,909</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>234,438</u>	<u>734</u>
County treasurers		<u>224,901</u>	<u>217,175</u>
TOTAL FUND BALANCE		<u>459,339</u>	<u>217,909</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2023  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>1,014,254</u>	<u>897,229</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	1,005,794	910,586	928,829
Carline tax	<u>2,500</u>	<u>3,056</u>	<u>3,559</u>
Total local sources	<u>1,008,294</u>	<u>913,642</u>	<u>932,388</u>
State sources			
Homestead exemption		31,860	33,381
Property tax credit		55,394	55,524
Pro-rate motor vehicle	<u>2,000</u>	<u>3,137</u>	<u>2,808</u>
Total state sources	<u>2,000</u>	<u>90,391</u>	<u>91,713</u>
Total receipts	<u>1,010,294</u>	<u>1,004,033</u>	<u>1,024,101</u>
TOTAL FUNDS AVAILABLE		<u>2,018,287</u>	<u>1,921,330</u>
DISBURSEMENTS			
Principal	970,000	805,000	800,000
Interest	35,528	35,528	45,760
Purchased services		36,600	46,226
Capital outlay		119,000	14,690
Bond issue cost and other expense	<u>1,000</u>	<u>400</u>	<u>400</u>
Total disbursements	<u>1,006,528</u>	<u>996,528</u>	<u>907,076</u>
FUND BALANCE, end of year		<u>1,021,759</u>	<u>1,014,254</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>735,398</u>	<u>720,852</u>
County treasurers		<u>286,361</u>	<u>293,402</u>
TOTAL FUND BALANCE		<u><u>1,021,759</u></u>	<u><u>1,014,254</u></u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
COOPERATIVE FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2023  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>324</u>	<u>645</u>
RECEIPTS			
Local sources			
Interest		34,270	28,882
Local receipts	100,000		520
Nonrevenue receipts		<u>30,058</u>	<u>26,937</u>
Total receipts	<u>100,000</u>	<u>64,328</u>	<u>56,339</u>
TOTAL FUNDS AVAILABLE		<u>64,652</u>	<u>56,984</u>
DISBURSEMENTS			
Salaries - clerical and paraprofessional staff	100,000		
Purchased services		41,614	48,247
Supplies		5,650	5,470
Other expenses		<u>4,431</u>	<u>2,943</u>
Total disbursements	<u>100,000</u>	<u>51,695</u>	<u>56,660</u>
FUND BALANCE, end of year		<u>12,957</u>	<u>324</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>12,957</u>	<u>324</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 NOTES TO BUDGETARY SCHEDULES  
 YEAR ENDED AUGUST 31, 2023

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

Basis of Accounting

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

Budget Law

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

For budgetary reporting transfers to the Depreciation and Employee Benefit Funds are included as disbursements of the General Fund. Activities of the North Platte Public Schools Foundation, Inc., are not included since it is a separate legal entity. Payments from the General and Building Funds to the Foundation are reflected as lease payments in those funds.

Comparative Data

Comparative data for the prior year has been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (modified cash basis).

Reconciliation

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

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

Receipts over disbursements - financial reporting basis	
General Fund	<u>(3,327,205)</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	(2,565,207)
Depreciation Fund	(764,916)
Employee Benefit Fund	2,918
	<u>(3,327,205)</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023

	Balance 9/1/22	Receipts	Disbursements	Balance 8/31/23
Activity Tickets	(7,287)	352,619	344,534	798
Activity Office	(15,688)	45,571	29,819	64
Concessions	10,309	63,259	75,793	(2,226)
GNAC		1,458	890	568
Activity Office Fundraiser	637	1,248	16,911	(15,026)
Football Fundraiser	27,528	9,271	27,274	9,525
Volleyball Fundraiser	2,851	28,457	22,204	9,103
Wrestling Fundraiser	10,530	5,636	10,346	5,820
Softball Fundraiser	8,380	5,465	8,340	5,504
Boys' Basketball Fundraiser	1,497	17,766	17,857	1,406
Girls' Basketball Fundraiser	2,784	9,328	10,921	1,191
Swimming Fundraiser	3,900	5,593	7,676	1,817
Boys' Soccer Fundraiser	3,847	5,234	5,206	3,875
Girls' Soccer Fundraiser	1,930	7,152	6,607	2,475
Boys' Track Fundraiser	1,343	3,788	3,252	1,880
Girls' Track/CC Fundraiser	3,014	1,222	2,299	1,937
Boys' Tennis Fundraiser	2,297		177	2,120
Girls' Tennis Fundraiser	5,329	4,709	5,483	4,555
Boys' Golf Fundraiser	1,266	1,240	2,123	383
Girls' Golf Fundraiser	1,306	1,130	1,707	729
Biology Fundraiser	1,474			1,474
Crew Fundraiser	194			194
Project Search Fundraiser	873	1,775	2,648	
TeamMates Fundraiser	3,120	475	561	3,034
Unified Bowling Fundraiser	970	1,541	409	2,102
Power Lifting Fundraiser	(55)	2,171	1,065	1,051
Unified Track	(103)	1,685	772	811
Esports Fundraiser	633	241	20	854
Cross Country Fundraiser	7,673	9,335	4,371	12,637
Speech Fundraiser		6,850	5,527	1,322
Circle of Friends	538	1,974	204	2,308
Booster Club Fundraiser	30,764	35,308	43,736	22,336
Middle School Concessions	3,385	3,748	5,162	1,971
Middle School Ticket Office	13,338	5,000	23	18,315

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023

	Balance 9/1/22	Receipts	Disbursements	Balance 8/31/23
Middle School Athletics Administration	53,308	15,556	49,796	19,068
Middle School Football	307	13,179	13,486	
Middle School Wrestling	(570)	1,955	1,385	
Middle School Volleyball	2,772	2,210	1,184	3,798
Middle School Boys' Basketball	8,292	2,490	1,777	9,005
Middle School Girls' Basketball	2,457	1,739	1,777	2,419
Middle School Track	(620)	2,469	775	1,074
Middle School Cross Country	(798)	800	385	(383)
Middle School Football Fundraiser	8,769	4,530	3,095	10,204
Middle School Wrestling Fundraiser	1,546	1,547	1,600	1,494
Middle School Volleyball Fundraiser	6,450	3,312	2,825	6,937
Middle School Boys' Basketball Fundraiser	1,318	(263)		1,056
Middle School Girls' Basketball Fundraiser	7,082	1,817	124	8,775
Middle School Track Fundraiser	8,151	5,128	3,837	9,442
Middle School Cross Country Fundraiser	1,017	1,350	1,092	1,275
Middle School Robotic	312			312
Varsity Cheerleaders	1,323	45,186	49,237	(2,727)
Homecoming	1,000	3,923	4,573	350
Pacers	1,127	46,082	51,197	(3,988)
Flag Corps	2,718	3,381	3,784	2,315
NPHS Musical	72,529	21,870	34,211	60,189
Advance Acting	3,185	12,330	8,442	7,073
Freshman Class	500	457	500	457
Sophomore Class		500		500
Junior Class	(550)	15,405	15,341	(486)
Senior Class	6,853	10,905	7,972	9,786
Environmental Club	640			640
Art Club	2,073	329	140	2,263
Debate	1,732			1,732
Drama	(6,510)	11,356	4,696	149
FBLA	842			842
FCCLA	1,462			1,462
Journalism	1,431	39,550	49,897	(8,916)
Key Club	2,182	1,993	2,520	1,655

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023

	Balance 9/1/22	Receipts	Disbursements	Balance 8/31/23
Mock Trial	542	147	247	442
National Honor Society	2,417	1,690	1,359	2,748
Skills USA	11,207	8,440	13,240	6,407
Student Council	7,612	26,967	27,048	7,531
Foreign Language Club	321	3,380	3,359	342
FFA	84,878	47,818	40,992	91,705
Dungeons & Dragons		170	95	75
Video Production	1,502	1,560	1,852	1,210
GSA Club	444			444
Fee Support	(6,277)	23,000	16,346	377
Counselors	2,590	283		2,873
AP Testing	1,203			1,203
Scholarship	9,119	6,825		15,944
Dual Credit - HS	237,885	79,575	58,445	259,015
Principal Contingency	3,130	1,620	343	4,407
Faculty			959	(959)
Restitution		50		50
NPHS School Store (SPED)	2,068	1,347	955	2,460
Band Uniform Fund	10	10	1,301	(1,282)
High School Book Fines	18,833	1,276	564	19,544
Library Fines	2,655	2,087	394	4,348
P.E. Fines	593	60		653
Art Supplies	20,465	8,858	15,413	13,910
Auto Shop	13,155	718	396	13,477
Band	16,160	2,027	11,545	6,642
Bulldogger	2,182	6,439	8,758	(137)
Drafting	1,755			1,755
Electronics	3,744	868	70	4,543
Foods	4,599	5,391	4,259	5,730
Orchestra	3,315			3,315
Vocal	8,026	1,011	5,058	3,978
Welding	12,201	4,928	16,684	445
Woods	3,354	4,212	6,443	1,123
Photography Class	2,028	2,020	593	3,456

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023

	Balance 9/1/22	Receipts	Disbursements	Balance 8/31/23
FCA Design	524	1,722	1,299	948
Elementary Book Fines	9,106	274	70	9,309
Elementary - Buffalo	3,332	16,834	16,609	3,557
Madison		142		142
Elementary - Cody	10,433	14,493	13,398	11,528
Elementary - Jefferson	7,670	3,396	3,540	7,526
Elementary - Lincoln	10,282	1,745	1,245	10,782
Elementary - Washington	24,295	3,431	3,060	24,666
Elementary - McDonald	1,492	5,198	10	6,680
Elementary - Eisenhower	4,240	3,724	3,136	4,828
Buffalo Social Committee	59	298	107	250
Adams Middle School	7,294	1,530	2,502	6,322
Adams - Student Council	10,766	7,660	8,583	9,842
Adams - Journalism	4,294	4,835	25	9,103
Adams - Music/Swing Choir	4,195	11,558	17,165	(1,412)
Adams - Library Fines	1,040	57		1,098
MS Speech Club	102	646	265	483
MS Environmental Club	420	539	245	713
MS Store (SPED)	21			21
Adams Band	1,906	4,586	3,713	2,779
Madison Middle School	38,279	2,491	319	40,451
Madison Band/Chorus	8,172	6,033	4,184	10,021
Madison Student Council	1,485	1,704	1,704	1,485
Elementary Orchestra	692	994	384	1,302
Elementary - Hall	2,766			2,766
Elementary - Lake/Osgood	19,797	3,104	6,376	16,526
Adams Art Club	680	759	470	969
Adams Chess Club	591			591
Adams Unified Schools	200			200
TLC	3,361			3,361
Kids Club	93,636	5,478	3,329	95,784
District	4,018	819	3,765	1,072
Mental Health	3,785			3,785
McKinley Rentals	10,082	315		10,396

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2023

	Balance 9/1/22	Receipts	Disbursements	Balance 8/31/23
Rentals	31,580	6,920		38,500
Camps	1,345			1,345
Revolving Account	12,798	19,899	20,721	11,976
Interest	14,748	10,727	16,222	9,252
Bus/Van Depreciation	21,626			21,626
Computer Insurance	12,687	16,295	6,900	22,081
Verizon Tower Rental	240,678	33,416	32,345	241,748
Technology	107,580	1,884	11,360	98,104
Tuition Waivers	5,411	10,000	14,595	816
Maintenance	54,202	17,999	39,783	32,418
Eldon E. Hoover Trust	6,888	3,975	2,883	7,980
Central Office	739	1,394	2,106	28
Bauer Field Signs	6,915			6,915
School/Community Partnership		1,325	1,425	(100)
Below 5	1,447	873	2,320	
	<u>1,600,285</u>	<u>1,383,184</u>	<u>1,462,448</u>	<u>1,521,021</u>
<b>TOTAL ACTIVITIES FUND</b>	<u><b>1,600,285</b></u>	<u><b>1,383,184</b></u>	<u><b>1,462,448</b></u>	<u><b>1,521,021</b></u>



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

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

To the Board of Education  
Lincoln County Public Schools District No. 1  
North Platte, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2023, and the related notes to financial statements, which collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements, and have issued our report thereon dated October 30, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a significant deficiency.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Lincoln County Public Schools District No. 1, North Platte, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Lincoln County Public Schools District No. 1, North Platte, Nebraska's Responses to Findings**

Lincoln County Public Schools District No. 1, North Platte, Nebraska's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Lincoln County Public Schools District No. 1, North Platte, Nebraska's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Ord, Nebraska  
October 30, 2023



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

To the Board of Education  
Lincoln County Public Schools District No. 1  
North Platte, Nebraska

**Report on Compliance for Each Major Program**

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

We have audited Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Lincoln County Public Schools District No. 1, North Platte, Nebraska's major federal programs for the year ended August 31, 2023. Lincoln County Public Schools District No. 1, North Platte, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lincoln County Public Schools District No. 1, North Platte, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

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

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

We are required to be independent of Lincoln County Public Schools District No. 1, North Platte, Nebraska, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts and grant agreements applicable to Lincoln County Public Schools District No. 1, North Platte, Nebraska's federal programs.

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

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with the requirements for each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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

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

*compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in 2023-001 to be a significant deficiency.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on Lincoln County Public Schools District No. 1, North Platte, Nebraska's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Lincoln County Public Schools District No. 1, North Platte, Nebraska's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Dana F Cole + Company, LLP

Ord, Nebraska  
October 30, 2023

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED AUGUST 31, 2023

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Establish internal control over financial statement preparation and review:

Material weakness identified:  Yes  No

Significant deficiencies identified that are not considered to be material weaknesses:  Yes  No

Noncompliance matter to the financial statements disclosed:  Yes  No

Federal Awards

Establish internal control over the schedule of expenditures of federal awards preparation and review:

Material weakness identified:  Yes  No

Significant deficiencies identified that are not considered to be material weaknesses:  Yes  No

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

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

Identification of major programs:

Elementary and Secondary School  
 Emergency Relief 84.425D

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2023

SECTION I. SUMMARY OF AUDITOR'S RESULTS (Continued)

Federal Awards (Continued)

Identification of major programs: (Continued)

Special Education Cluster	
Special Education - Grants to States	84.027
Special Education - Preschool Grants	84.173

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

Auditee qualified as a low-risk auditee: \_\_\_Yes\_\_X\_\_\_No

SECTION II. FINANCIAL STATEMENT FINDINGS

2023-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT  
PREPARATION AND REVIEW

Criteria

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

Condition

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

Cause

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

Potential Effect

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2023

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2023-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT  
PREPARATION AND REVIEW (Continued)

Recommendation

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

Views of Responsible Officials and Planned Corrective Action

The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2023

FINANCIAL STATEMENT FINDINGS

2022-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management did not possess the ability to prepare the financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting required that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and questioned costs as item 2023-001, and is considered to be a significant deficiency for the year ended August 31, 2023.



CORRECTIVE ACTION PLAN  
October 30, 2023

Lincoln County Public Schools District No. 1 respectfully submits the following corrective action plan for the year ended August 31, 2023, for the findings identified by Dana F. Cole & Company, LLP, Ord, Nebraska.

The findings from the schedule of findings and questioned costs are discussed below and are numbered consistently with the numbers assigned in that schedule.

FINANCIAL STATEMENT FINDINGS

2023-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

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

Action Taken: The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

If the Nebraska Department of Education has questions regarding this plan, please call Stuart Simpson at 308.696.3335.

Sincerely yours,

Stuart Simpson, MBA, SFO  
Executive Director of Finance, Facilities, and Operations