Board of Education Regular Meeting
Monday, November 10, 2025 6:00 PM
Media Center at the Palmyra District OR-1 Public Schools
425 F Street
Palmyra, NE 68418

1. Call to Order and Pledge of Allegiance
2. Announcement of the Open Meetings Act Posting
3. Staff and Student Presentations
4. Consent Agenda
   - 4.1. Approval of Board Agenda
   - 4.2. Approval of Meeting Minutes
   - 4.3. Approval of Claims/Payment of Bills and Payroll
   - 4.4. Certificated/Classified Hire(s)/Reassignment(s)/Resignation(s)
   - 4.5. Financial Reports
5. Public Comment
6. Administrative Reports
   - 6.1. Superintendent's Report
     - 6.1.1. Superintendent "Letter of Intent"
   - 6.2. Administrative Team Report
7. Discussion Items- Committee Reports
   - 7.1. Strategic Planning Update
   - 7.2. Negotiations Committee Update
   - 7.3. Curriculum: Committee on American Civics Update
   - 7.4. Technology Committee Update
   - 7.5. Budget Committee Update
8. Policy Review
   - 8.1. Artificial Intelligence Addendum
   - 8.2. Draft Policy on Awards and Retention Discussion
9. Action Items
   - 9.1. Presentation, discussion, and or official action to approve the purchase of a 71-passenger bus.
   - 9.2. Presentation, discussion, and or official action to approve the **2024-2025** District Audit
   - 9.3. Presentation, discussion, or official action to approve a contract for Strategic Planning.
10. Board of Education Development
11. Closed Session
12. Topics for Next Month’s Agenda
13. Adjournment

_____
Chairperson

_____

Superintendent

Nebraska Open Meetings Act

84-1407. Act, how cited. Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

84-1408. Declaration of intent; meetings open to public. It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

84-1409. Terms, defined. For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body.

(1)(a) Except as provided in subsection (9) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and

(III) posting on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and(III) posting on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(C) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) request the newspaper submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting pursuant to subdivision (1)(b)(iv)(A) and (C) of this section and a written record of the request to the newspaper pursuant to subdivision (1)(b)(iv)(B) of this section. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsection (1) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (a) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (b) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

(3) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(4) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(5) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (4) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(6) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(7)(a) Notwithstanding subsections (2) and (5) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsection (1) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (4) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (2)(b)(i) and (ii) of this section.

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing. Except for closed sessions called pursuant to section 84-1410, a public body shall allow members of the public an opportunity to speak at each meeting.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing.

(3) No public body shall 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. The body shall require any member of the public desiring to address the body to identify himself or herself, 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.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an instate location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the instate location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

Revised 06/2025

Multi-Tiered Systems of Support Review

Kloreace Linke, School Psychologist
November 10, 2025

Objectives

- General Multi-Tiered Systems of Supports Progress
- Multi-Tiered Systems of Supports Update
  - Review current data for Reading, Math and SEBL
  - Review current programing and projected programming expansions

Progress

- Our District Vision
- MTSS Shared Leadership and recurring meeting times at both buildings
- Curriculum (Tier 1) adoption and implementation with Fidelity
  - ELA (Year 1)
  - Math (Year 2)
- MTSS Leadership Team attended the NeMTSS Conference
  - Two teachers from both buildings!
- Significant Tier 2 progress at the elementary level

MTSS Updates

Bennet Elementary School

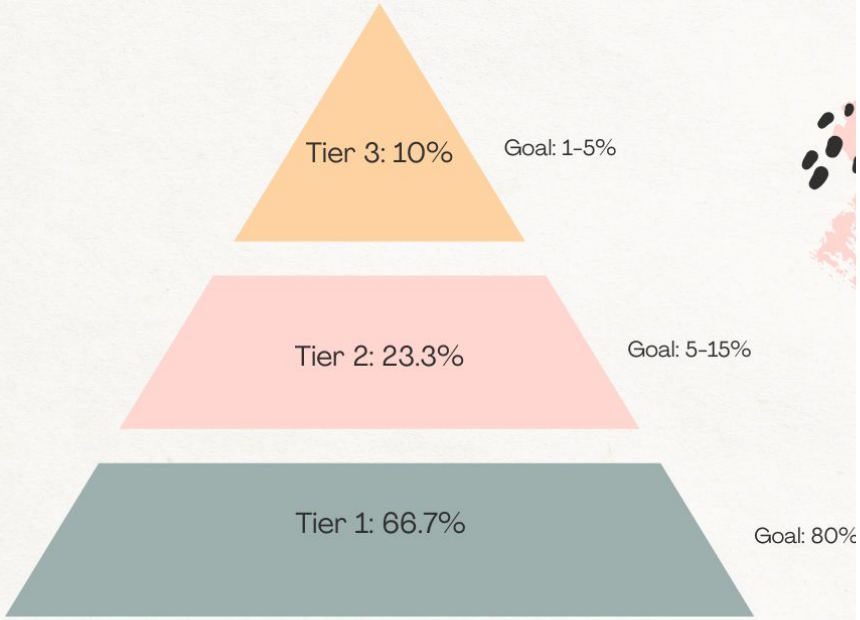
Reading (Refining and Adapting)

- Tier 1
  - New curriculum adoption this year - CKLA
  - Heggerty (Phonemic Awareness Curriculum) - Year 2 of Implementation
  - Building-wide Master Schedule
    - With WIN (What I Need) Time Built in for ELA
- Tier 2
  - WIN Time
    - All students receive small group instruction/intervention based on their instructional level and needs
    - Reading Act and Title 1 Interventions happen during this time
- Tier 3
  - Intensified smaller group or one-on-one interventions - Reading Act and Title 1
  - Special Education Supports

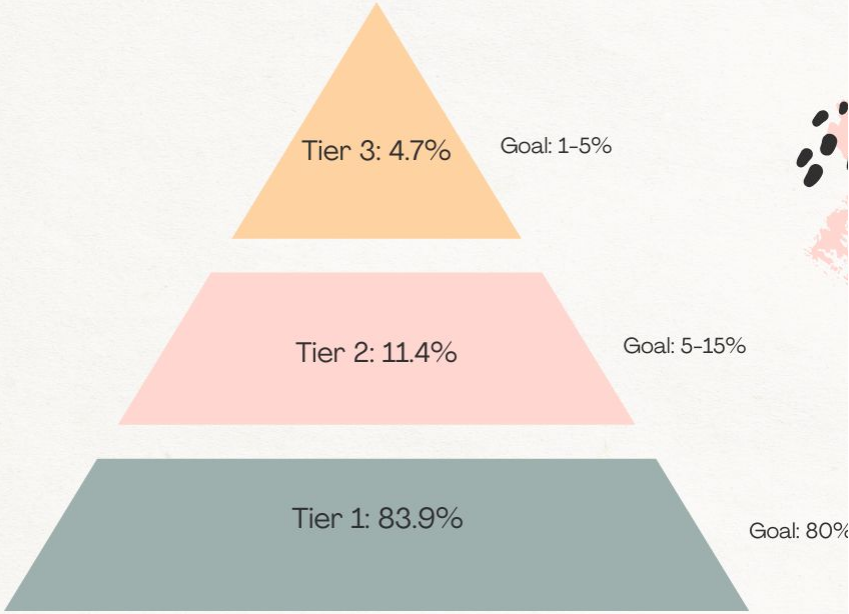
Math (Refining)

- Tier 1
  - McGraw Hill Reveal curriculum - Year 2
  - Year 2 of Math Acceleration Project with Dr. Gossman
  - Building-wide Master Schedule
    - With WIN (What I Need) Time Built in for Math
- Tier 2
  - Still working to find a screeners to support Tiered decision making - Using MAP/NSCAS results right now
  - WIN Time
    - All students receive small group instruction/intervention based on their instructional level and needs
    - Title 1 Interventions happen during this time
- Tier 3
  - Intensified smaller group or one-on-one interventions - Title 1
  - Special Education Supports

Bennet Elementary - Reading



Bennet Elementary - Math



Palmyra Jr-Sr High School

Main focus for this year is to Strengthen our Tier 1

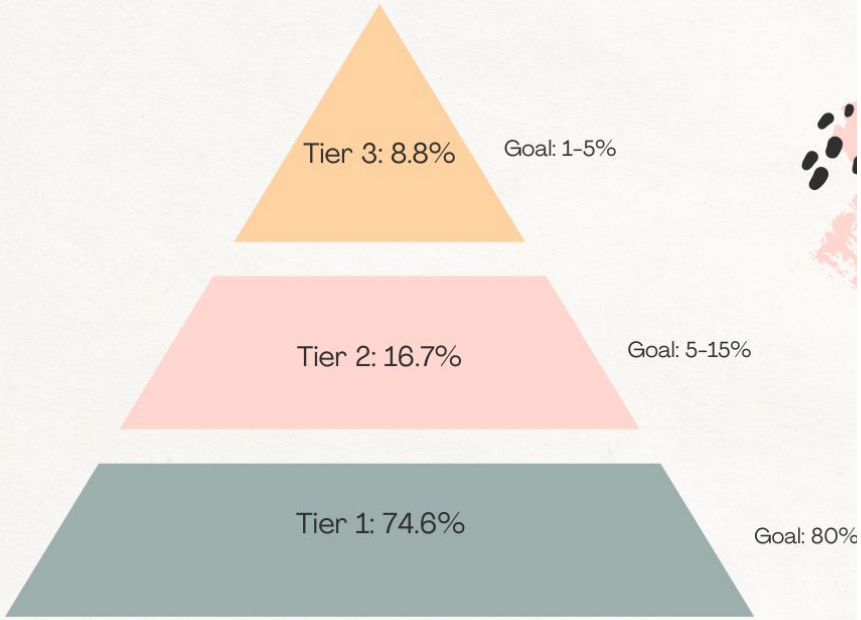
Reading

- Tier 1
  - Adoption of HMH Into Literature - Year 1 of Implementation
  - Working on developing a master schedule to accommodate a WIN time for interventions
  - NEE teacher assessment to continue working to strengthen our Tier 1 practices
  - Power of ICU
  - Focus on the Instructional Model
- Tier 2
  - Developing
- Tier 3
  - Developing
  - SPED support

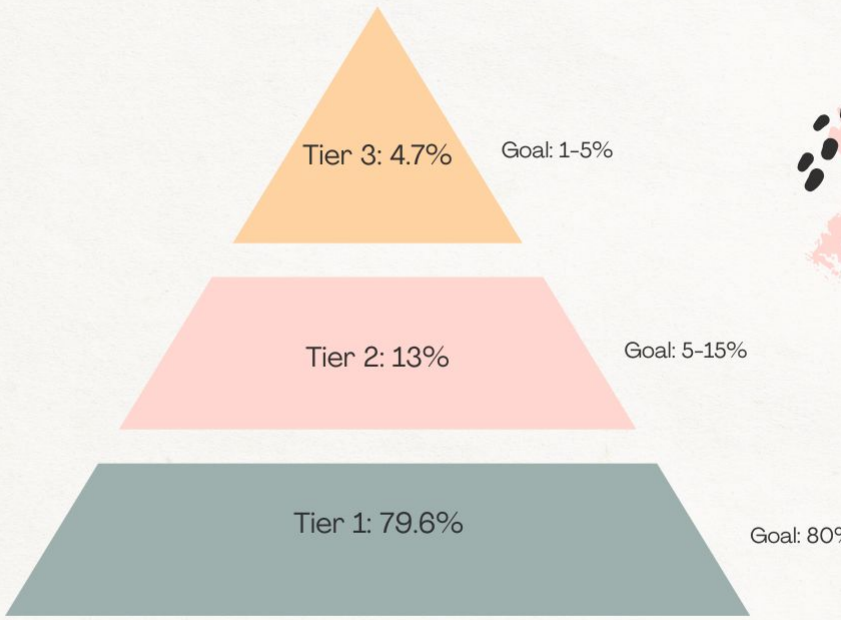
Math

- Tier 1
  - Adopted McGraw Hill Revel- Year 2 of Implementation
  - Working on developing a master schedule to accommodate a WIN time for interventions
  - NEE teacher assessment to continue working to strengthen our Tier 1 practices
  - Power of ICU
  - Focus on the Instructional Model
- Tier 2
  - Developing
- Tier 3
  - Developing
  - SPED support

Palmyra Jr-Sr High - Reading



Palmyra Jr-Sr High - Math



Bennet Elementary School

SEBL

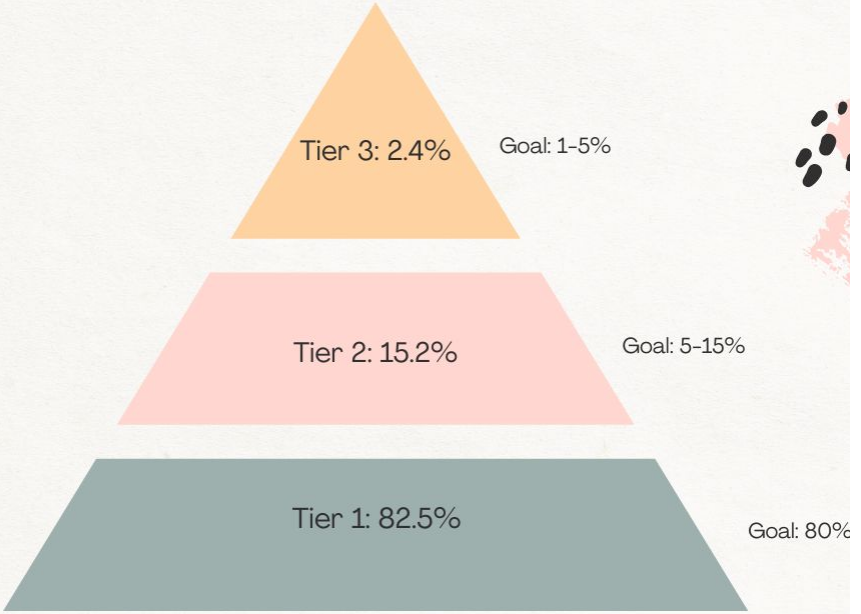
- Tier 1
  - Second Step (Digital) - taught by general education teachers
  - Guidance bi-weekly - (Resilience, Self-Confidence, Respect, Perspective Taking, Emotion Identification/Regulation, Conflict Resolution)
  - Screener: SAEBRS/MySAEBRS
  - Panther Way (see matrix)
  - Panther Pride Protocols
  - Celebration Weeks/Activities (World Kindness Day, Red Ribbon Week, National Kindness Week)
  - Career Day (In the works)
- Tier 2
  - Small group counseling (6-8 weeks)
  - Individual counseling sessions (6-8 weeks)
  - CICO
- Tier 3
  - Individual counseling sessions (6-8 weeks)
  - Collaboration/consultation with outside supports
  - Referrals to outside agencies
  - SPED

Palmyra Jr-Sr High School

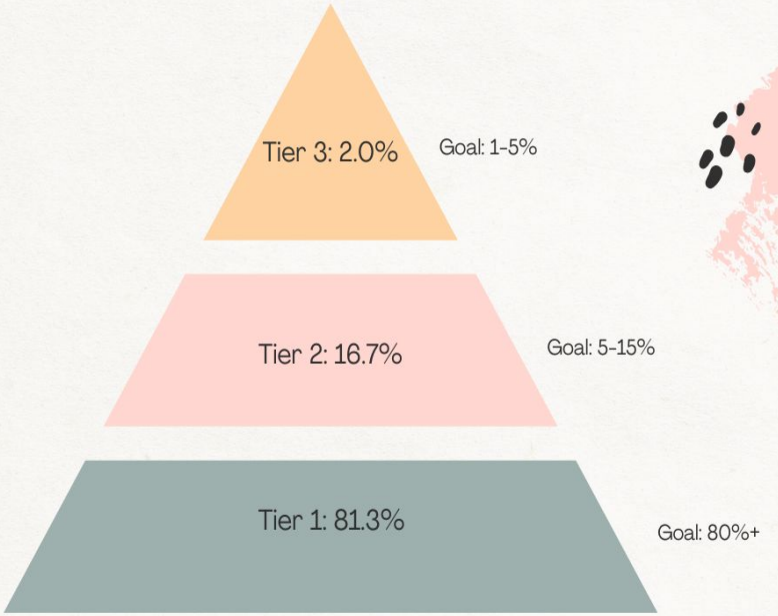
SEBL

- Tier 1
  - Habitudes
    - In year one of adoption following a transition from Second-Step (6-8) and 8 to Great (9-12
  - Panther Power (see matrix)
  - SAEBRS/MySAEBRS
- Tier 2
  - CICO (Developing System)
  - Small Group Counseling Sessions (Developing System)
  - Individual Counseling Sessions
- Tier 3
  - CICO (Developing System)
  - Support with outside counseling
  - Referrals to outside agencies
  - Individual Counseling Sessions

Bennet Elementary - SEBL

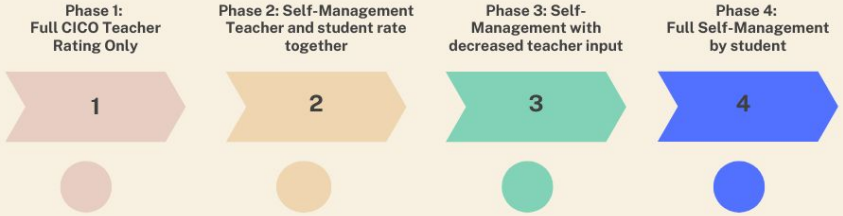


Palmyra Jr-Sr High - SEBL



Check-In Check-Out Flow Charts

DISTRICT OR-1
Check-In Check-Out Transition Process



- 80% of goal met over four weeks, move to phase 2
- 60-80% of goal met over four weeks, continue phase 1
- <60% of goal met over four weeks, tier two team will reevaluate
- Teacher input gathered through CICO exit form

- 80% of goal met over two weeks, move to phase 3
- 60-80% of goal met over two weeks, continue phase 2
- <60% of goal met over two weeks, return to phase 1
- Teacher input gathered through CICO exit form

- 80% of goal met over two weeks, move to phase 4
- 60-80% of goal met over two weeks, continue phase 3
- <60% of goal met over two weeks, return to phase 2
- Teacher input gathered through CICO exit form

- 80% of goal met over two weeks, stufent graduates from CICO
- <60% of goal met over two weeks, return to phase 3
- Teacher input gathered through CICO exit form

TEACH SELF MANAGEMENT (Phase 2)

- Daily check-in, check-out, data collection and feedback continue
- At the end of each class period teacher and student complete independent ratings, then compare scores
- Teacher provides feedback about accuracy of student rating
- Teacher and student data are collected
- When student is consistently matching teacher rating with 80% or higher accuracy, move to the next phase at the end of a 4 week time frame

FADE TEACHER FEEDBACK (Phase 3)

- Daily check-in, check-out, data collection and feedback continue
- Student continues to self-evaluate and record at the end of every class period
- Teacher checks with student and provides feedback but not for every class period (e.g., 3x per day; 2x per day; once per day)
- Monitor student performance closely. Expect 80% or higher, 4 out of 5 days while teacher feedback is faded

PLAN A CELEBRATION! (Phase 4)

- After student successfully completes the self-management phase - the mentor discusses and plans a celebration with the student
- After the celebration the daily check-in,DPR, and check-out components are removed.
- School data is monitored periodically
- Staff & parents continue to provide feedback but without the DPR
- Make plans for ongoing support and/or periodic checks of student performance

DISTRICT OR-1 CICO DECISION RULING

Measure	Low Risk	At Risk	High Risk
MySAEBRS (3)	Low Risk all categories	Some risk in 1 or more categories	High risk in at least 1 category and some risk in another
Teacher SAEBRS (3)	No	Yes	Yes
Minor SWIS Referrals (3)	0-4	5-10	11+
Teacher Referrals (3)	No	Yes	Yes
Grades (2)	Passing all classes	Failing 1-2 classes	Failing 3+ classes
Absences/Semester (2)	5 Unexcused	7 Unexcused	10 Unexcused
Major Office Referrals (2)	0-2	3-4	5+
Counselor visits (2)	0-2	3-5	5+
Tardies/Semester (2)	5 or less	6-9	10+
Nurse Visits (1)	0-2	3-5	5+
ISS Events (1)	0	1	2
OSS Events (1)	0	1	2

Tier 2	9-19 Points
Tier 3	20-25 Points

THE PANTHER WAY

Positive Behavior Expectations of Bennet Elementary School

	CLASSROOM & SPECIALS	HALLWAY	RESTROOM	LUNCHROOM	PLAYGROUND	BUS
Be Responsible	• Have supplies ready • Complete work on time • Try your best	• Stay in line • Pay attention • Go directly to your destination	• Go, flush, wash • Throw trash away • Return quickly	• Get what you need • Raise hand to leave your seat • Clean up after yourself	• Use equipment properly • Get permission to leave • Line up when whistle is blown	• Keep objects in backpack • Take all belongings with you • Clean up trash
Be Respectful	• Follow directions • Use appropriate language • Be kind to people and property • Raise hand to gain attention	• Listen to all adults • Walk on the right side of the hallway	• Give others privacy • Respect school property	• Be polite and use manners • Wait your turn • Use utensils appropriately • Follow directions	• Play fairly • Include others • Use appropriate language • Be a good sport	• Use appropriate language • Be kind to others and property
Be Safe	• Keep area clean • Use materials appropriately • Body to self	• Hands and feet to self • Walk RIGHT	• Report incidents • Wash hands • Body to self	• Walk at all times • Hands and feet to self • Wait to be dismissed	• Stay within the fence • Follow playground rules • Body to self	• Bottoms to bottoms and back to back • Stay seated while bus is moving

Panther POWER

Positive Behavior Expectations of Palmyra JR-SR High School

		CLASSROOM	HALLWAY & COMMONS AREA	RESTROOM & LOCKER ROOM	ASSEMBLY	TRANSPORTATION & EXTRACURRICULAR ACTIVITIES
P	PERSEVERANCE	• I show effort even when things are difficult. • I explore ways to solve a problem before asking for help.	• I am considerate of others. • I get to class on time.	• I use the restroom & locker room safely, appropriately, and in a timely manner.	• I listen to presenters with an open mind. • I self assess and redirect my attention when I feel it start to wander.	• I work hard and model expected behavior. • I keep trying, even when things get difficult.
O	OWNERSHIP	• I admit my mistakes and celebrate my successes. • I take care of my classroom work space. • I use my time in class efficiently.	• I go directly to my destination. • I set a good example for others. • I use a hall pass when traveling during class time.	• I report any behavior that is unsafe or goes against our values. • I throw away trash and show ownership of all facilities. • I use the locker provided to me and keep my belongings out of sight.	• I respect others' personal space. • I sit quietly and keep unnecessary comments to myself.	• I demonstrate pride in my school through my actions and appearance. • I model positive behavior for younger teammates and peers.
W	WORK ETHIC	• I complete my work in a timely manner. • I focus on my learning and completing my work. • I am committed to being responsible, flexible, cooperative, and honest.	• I travel to my destination in a timely manner and promptly return to my work.	• I use the restroom when necessary. • I do my best to get back to my work quickly.	• I am an active participant. • I consider how to apply the speaker's message to my own success.	• I arrive to the bus at the appropriate time. • I work hard to be an active and dependable member of my team.
E	ENGAGEMENT	• I actively listen and participate. • I ask questions when I don't understand. • I am aware of each of my classroom's expectations and procedures.	• I am aware of my surroundings. • I walk through the halls on the right side to keep traffic moving and others safe.	• I am aware of the posted signs and follow the expectations.	• I keep my eyes and ears on the speaker. • I listen and remain engaged in presentation.	• I listen to sponsors and vehicle drivers. • I follow directions of adults to ensure everyone's safety.
R	RESPECT	• I demonstrate positivity, appropriate language, kindness, and acceptance toward my classmates and teachers. • I make an effort to listen to others even when they have ideas with which I disagree. • I treat the school's resources appropriately.	• I respect the space of others. • I use safe and appropriate language, voice, and volume. • I use kind words and actions.	• I respect others using the restroom at the same time as I am. • I keep the facilities clean.	• I participate by listening actively and thinking about what is said. • I use appropriate applause and responses. • I keep the gym and other areas clean.	• I demonstrate respect for my coaches and teammates. • I treat school vehicles safely and appropriately.

Speech, Occupational Therapy and Physical Therapy

Speech (Implemented and Refining)

Tier 1
- SLP's pushing into Preschool classrooms to teach (3-5 minute lessons) pronunciation of articulation sounds classwide
- General education teachers reinforce strategic sound pronunciation

Tier 2
- Teacher Referral to SLP
- Articulation Screener completed by SLP
- Articulation Videos watched by student (facilitated by teacher)
- Intervention x6 weeks - Teacher is responsible for facilitating the intervention at minimum 4x per week

Tier 3
- Word list with teacher/whisper phone
- Special Education Referral

*Developing language MTSS systems

Occupational Therapy (Developing)

Tier 1
- Explicit Instruction in Handwriting:
  - Teach proper letter formation, spacing, and alignment.
  - Use visual aids and modeling.
  - Integrate multisensory approaches (e.g., air tracing, sand writing).
- OT completing classroom Observations (Starting K-2)

Tier 2
- Developing

Tier 3
- Developing
- SPED Support

Physical Therapy (Developing)

Tier 1
- Core breathing, balance, and strength lessons for PreK classrooms
- Recess and PE observations

Tier 2
- Small group activities on balance, strength, and coordination while students are at recess/PE
- Pushing into classrooms during movement breaks to support students who have been identified as having some kind of gross motor delay

Tier 3
- Developing
- SPED Support

Next Steps

Bennet Elementary

- Tier 3 Support Focus
- Continued development of WIN time
- Maintaining consistent review procedures for intervention needs identification
- Math - Evidence based intervention and progress monitoring tool
- Validating classroom accommodations - making sure we are supporting needs for all kids

Palmyra Jr-Sr High School

- Tier 2 Support Focus
- Establish master schedule that addressed needs for WIN times and adjusts study hall needs
- Establish math and reading diagnostic and interventions
- Continue ICU

Questions?

Board of Education Regular Meeting
Monday, October 13, 2025 6:00 PM
Media Center at the Palmyra District OR-1 Public Schools
425 F Street
Palmyra, NE 68418

District Mission:
"Together we prepare our students to successfully meet the challenges of the future."

Strategic Goal 1: District OR-1 Public Schools will provide the facilities needed to be competitive with other area schools in athletics and fine arts programs.

Strategic Goal 2: District OR-1 Public Schools will foster a unified community.

Strategic Goal 3: District OR-1 Public Schools will continuously implement (academic) programs and the curriculum needed to remain competitive with other area schools.

Attendance Taken at 6:00 PM.

Dean Busch:	Present
Jaimi Calfee:	Present
Tim Cheney:	Present
Brandon Desh:	Present
Dee Moore:	Present
Josh Penterman:	Present

This information was posted in the following public formats:

- The Voice News (weekly area newspaper)
- Farmers' Merchants Bank - Palmyra
- Palmyra Post Office
- Palmyra High School
- Bennet Post Office
- Bennet Elementary School
- District OR-1 Website - https://www.districtor1.org/

1. Call to Order and Pledge of Allegiance

- Board President Desh called the meeting to order at **6:00 p.m.**
- Board President Desh led the board members and patrons in attendance at the meeting in the Pledge of Allegiance.
    - Special thanks to our senior social studies students in attendance at the meeting!

2. Announcement of the Open Meetings Act Posting

- Board President Desh identified the location of the Open Meetings Act Poster on the wall in the meeting room.
    - ***The changes are reflected in the currently posted materials*****, revised as of June 2025.**
        - **Special note:** Copies of the updated (**2025**) Open Meetings Act documents were available at the meeting.

3. Staff and Student Presentations

- **Mrs. Becky Hall** (Teammates Board Member and Retired Elementary School Educator) and **Mr. Austin Lahmon** (Bennet Elementary School Counselor) presented information about our Teammates program here in the district.
- **Ms. Linde Walter, Director of Student Services, presented information related to the following student and district programs:**
    - Special Education, Student Programs, Curriculum, HAL, Title 1, and MAPS Assessments Update.

4. Consent Agenda Motion to approve the consent agenda as presented. This motion, made by Dee Moore and seconded by Josh Penterman, Passed.
Dean Busch: Yea, Jaimi Calfee: Yea, Tim Cheney: Yea, Brandon Desh: Yea, Dee Moore: Yea, Josh Penterman: Yea

- No further discussion.

4.1. Approval of Board Agenda

4.2. Approval of minutes of previous meetings

4.3. Approval of Claims/Payment of Bills and Payroll

4.4. Certificated/Classified Hire(s)/Reassignment(s)/Resignation(s)

4.5. Financial Reports

5. Public Comment

- No public comment was presented during the meeting.

6. Administrative Reports

6.1. Superintendent's Report
Superintendent Hart presented information relative to the following areas:

- **Project Updates**:
    - PHS Locker Rooms and Restrooms
    - Olson Complex
    - Bennet Elementary
- **AI Workshop for Educators: October 27th in Auburn at ESU#4.**
    - See attached flyer.
- **Bennet Area "Safe Streets" Update:**

- An Open House is scheduled for **Tuesday, October 14th,** at Bennet Elementary School **from 4:30-6:30 p.m.** to learn more about this project.

- **Bennet Early Childhood Center Update**
- **Accessibility For Websites Memo:**
  - **From NDE: October 6th, 2025**
    - Please see the attached documents.
- **Kiewit Luminarium Field Trip Grant:**
  - Bennet Elementary 2nd graders are planning to visit the Kiewit Luminarium in Omaha later this month.
  - Our district has received a grant that will help cover admission and transportation.
  - The grant also provides memberships for **20** elementary teachers at Bennet.
- **Instructional Model Update**
- **NEE Teacher Evaluation Tool Update**
- **Student Attendance and Chronic Absenteeism**
  - Please see the attached document.
- **Instructional Model Presentation for Staff**:
  - See the attached documents for more details.
- **CTE Newsletter for September 2025** :
  - Please see the attached document for more details.
  - Congratulations to our outstanding CTE teachers for their contributions to this informative newsletter.
- **Safety and Security Audit Summary**:
  - On September 23rd, Lang Safety Consulting conducted our annual required Rule 10 Safety and Security Audit.
  - A summary of these reports was shared at the meeting.
- **NDE Rule 10 Report:**
  - The NDE District Assurance Statement is due November 1st.
- **Fall Membership Report Update:**
  - This report is due to NDE on or before November 1st.
- **Highway #2 Traffic Safety Project Update**:
  - NDOT initial design phase has wrapped up on the Palmyra RCUTs.
  - NDOT is finishing negotiations/purchase of a few small slivers of land.
  - NDOT is on track to start the project in December and begin construction in the spring.
  - The contract will be awarded to a contractor in late December /early January.
- **Community Open Houses**:
  - We want to schedule other opportunities for our community patrons to visit our schools and see the additions and renovations at both buildings.
  - Discussion about possible dates for Open Houses will be communicated later this month through our district website and social media channels.
- **Trophy Case Artifacts**
  - Discussion about how to rotate student awards occurred during the meeting.
  - This topic will be discussed in more detail at the November 10th regular board meeting.
- **Superintendent Evaluation Timeline:**
  - The Nebraska Association of School Boards (NASB) Superintendent Evaluation tool will again be utilized this year. The projected timeline for evaluation is listed below.
    - **Friday, October 31st — Thursday. November 6th:** Superintendent completes the self-evaluation
    - **Monday. November. 10th**
      - NASB sends the board the superintendent's self-evaluation results.
    - **Monday. November 10th -Wednesday. November 19th:**
      - Board members complete their evaluations
    - **Monday, December 1st:**
      - Final Report & Executive Summary will be emailed and mailed to the board president.
- **Artificial Intelligence Policy Discussion Update**

- **Student and Staff Kudos**
- **Personnel Update**

6.1.1. Strategic Planning Update

- An updated multi-year cycle of District Strategic Planning is being considered for the spring of **2026.**
- More information and discussions are scheduled for future board meetings.
- Our current District Goals are listed at the beginning of this board meeting agenda and on our school website at www.districtor1.org

6.2. Administrative Team Report The following topics were discussed and presented during this section of the meeting:

- **High School Graduation:**
  - **Graduation** is **Saturday, May 9th, 2026, at 2:00 p.m.**
- **Staff Professional Development:**
  - The next certified staff work day is scheduled for **Thursday, October 16th.**
- **First quarter**
  - Ends on **Friday, October 10th.**
- **Report cards:**
  - Sent home on **Monday, October 20th.**
- **October is National Bullying Prevention Month and Red Ribbon Week.**
- **Fire Safety Week**
- **Nebraska MTSS conference**
- **Bluez Festival**
- **Homecoming**
- **Kindergarten commemorative coin ceremony**
- **Parent-Teacher conferences**
- **Bennet Boosters Book Fair**

7. Discussion Items- Committee Reports

- Committee reports are designed to summarize committee meetings conducted since the last regular board meeting.

7.1. Budget Committee Update

- The **2025-2026** Budget and Tax Request was approved at last month's board meeting.
- The district also attended the Joint Public Hearing for Otoe County on **Thursday, September 18th,** in Syracuse.
- The Budget Committee will meet again in November.

7.2. Curriculum, Committee on American Civics

- The next meeting of this committee is scheduled for **Wednesday, October 15th, 2025, at noon at Palmyra High School.**

7.3. Negotiations Committee Update

- Committee members provided a summary of the Negotiations Committee meeting that was held on **Monday, October 13th, 2025 at 5:00 p.m.** at Palmyra High School.
- The committee will meet again in October.

7.4. Technology Committee Update

- The Technology Committee began meeting this fall to discuss technology usage and effectiveness in the district.
- The committee will meet in September, October, and November to discuss progress in this area.
    - The first meeting was on **Thursday, September 25th.**
    - The next Technology Committee meeting is scheduled for **Wednesday, October 22nd.**
- A board report of the committee meetings and summary will be presented at the December board meeting.

8. Transportation and Facilities Committee

- The next Transportation and Facilities Committee meeting is scheduled for **Wednesday, October 22nd, 2025, at 8:30 a.m.** at Palmyra Junior/ Senior High School.

9. Policy Review

- The Policy Committee will meet again before the November 10th regular board meeting.
- **Series 6000** (Instruction) and **Series 7000** (New Construction) will be reviewed at the **Monday, November 10th** regular board meeting.

10. Action Items

11. Discuss, consider, and take action to appoint one Board member to serve as our district voting delegate at the Nebraska Association of School Board's Assembly Delegate coming up on **Friday, November 21st, 2025** at the State Education Conference in Omaha. Motion to appoint Board Member Brandon Desh as Voting Delegate for the 2025 State Education Conference. This motion, made by Tim Cheney and seconded by Jaimi Calfee, Passed.
Dean Busch: Yea, Jaimi Calfee: Yea, Tim Cheney: Yea, Brandon Desh: Yea, Dee Moore: Yea, Josh Penterman: Yea

- Brandon Desh was selected as the district voting delegate for the State Education Conference in November.

12. Board of Education Development

- Board members interested in attending the State Education Conference should contact Mr. Hart as soon as possible.
- No further discussion.

13. Closed Session

- No closed session is scheduled for this meeting.

14. Topics for Next Month's Agenda

- The next regular board meeting is **Monday, November 10th, at Palmyra Junior Senior High School, beginning at 6:00 p.m.** in the media center.
- No further discussion.

15. Adjournment

- The meeting was adjourned at: **7:58 p.m.**

_____
Chairperson

_____
Superintendent

Board of Education Update

Summary of October 13, 2025 meeting

- Approved the current pay application from BIC Construction and additional invoices related to services completed to date on school facility expansion projects.
- Appointed Brandon Desh as voting delegate for Nebraska Association of School Board's delegate assembly.
- More information is available at https://meeting.sparqdata.com/Public/Organization/174

Board of Education Update

Summary of September 17 & 24, 2025 meetings

- Approved the current pay application from BIC Construction and additional invoices related to services completed to date on school facility expansion projects.
- Conducted public hearings to allow for support, opposition, suggestions, and observations regarding both the budget and property tax request for the 2025-2026 school year.
- Approved the budget for the 2025-2026 school year with a general fund increase of 4% from 2024-2025. This increase is for personnel costs to address our student enrollment, specialized student needs, expanded facilities and additional legislative mandates.
- Approved the property tax request for the 2025-2026 school year with an overall increase of 18% from 2024-2025. This increase is mainly due to reduced state funding.
- Approved a resolution to allow for an increase, by up to 6%, in the school district's base growth percentage used to determine property tax request authority.
- Approved revision to Policy #3132 - Internal Controls and option enrollment appendix in Policy #5006.
- Approved changes to 2025-2026 master calendar to allow high school to host additional events in spring 2026.
- Approved purchase of two handicap accessible mini buses.
- More information is available at https://meeting.sparqdata.com/Public/Organization/174

PO Number		Invoice Number	Vendor Name / Detail Description		Amount	Invoice Date	Amount
Account Number			Detail Description		Amount	Cost Center ID	
Checking Account ID			Fund Number	GENERAL FUND			
		128318 - RENEWAL	ABC TERMITE & PEST CONTROL			11/10/2025	520.00
01 2610 431 003			Elem Upkeep of Building		520.00		
		159932 - RENEWAL	ABC TERMITE & PEST CONTROL			11/10/2025	280.00
01 2610 431 001			HS Upkeep of Building		280.00		
		269873	ABC TERMITE & PEST CONTROL			11/10/2025	179.00
01 2610 431 001			HS Upkeep of Building		179.00		
		273870	ABC TERMITE & PEST CONTROL			11/10/2025	80.00
01 2630 431 001			CARE & UPKEEP OF FB FIELD		80.00		
Total	ABC TERMITE & PEST CONTROL				1,059.00		
		40427551	Access Systems Leasing			11/10/2025	3,198.88
01 1100 440 001			HS Copier Lease		1,599.44		
01 1100 440 003			Elem Copier Lease		1,599.44		
Total	Access Systems Leasing				3,198.88		
GF93025		11K4-XJG3-TLKL	AMAZON CAPITAL SERVICES			11/10/2025	75.17
01 1100 610 001			WeldingCity Pack of 10 Collet 13N20 (0.0		9.95		
01 1100 610 001			KOWOOD Dovetail Router Bits 2 Pieces wit		13.97		
01 1100 610 001			41V24 Back Cap Tig Welding Torch Back Ca		8.99		
01 1100 610 001			CK 2GHS Heatshield, Gas Lens, 2 Series M		16.82		
01 1100 610 001			WeldingCity Pack of 5 Collet Body 13N25		9.95		
01 1100 610 001			12PCS Alumina Ceramic Cup Nozzle 13N08 1		8.50		
01 1100 610 001			SHIPPING		6.99		
		16FP-T3GK-Y3WV	AMAZON CAPITAL SERVICES			11/10/2025	41.98
01 2130 610 001			GENERAL SUPPLIES		41.98		
		17PL-YNLJ-1FP3	AMAZON CAPITAL SERVICES			11/10/2025	(111.01)
01 3551 610 001			CAREER EDUCATION SUPPLIES		(111.01)		
		1CRW-6G3T-YMPX	AMAZON CAPITAL SERVICES			11/10/2025	130.04
01 1200 610 003			Sped Elem Supplies		130.04		
		1GKR-TYR6-YDM6	AMAZON CAPITAL SERVICES			11/10/2025	144.34
01 3535 610 000			HAL Supplies		144.34		
		1L1N-73JX-YK17	AMAZON CAPITAL SERVICES			11/10/2025	36.83
01 2130 610 001			GENERAL SUPPLIES		36.83		
		1LVR-D3KF-XHLM	AMAZON CAPITAL SERVICES			11/10/2025	62.77
01 1100 650 001			HS Technology Supplies		62.77		
		1QND-CR3W-W46G	AMAZON CAPITAL SERVICES			11/10/2025	28.81
01 2660 610 000			Security Supplies		28.81		
		1W4H-KNTP-YPRH	AMAZON CAPITAL SERVICES			11/10/2025	106.94
01 1100 650 001			HS Technology Supplies		106.94		
Total	AMAZON CAPITAL SERVICES				515.87		
		112025 ELEM	Anderson, Katherine			11/10/2025	71.85

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	Cost Center ID
	SUPPLIES			
01 1100 610 003		Elem General Supplies	47.90	
01 1100 610 003		Elem General Supplies	23.95	
Total	Anderson, Katherine		71.85	
	840182871	BAUER BUILT TIRE	11/10/2025	864.50
01 2730 431 000		BUS & VEHICLE SERVICING & MAINTENANCE	864.50	
Total	BAUER BUILT TIRE		864.50	
	110302	BRANDING INC. DBA AL'S JOHNS	11/10/2025	305.00
01 2620 340 001		HS MAINTENANCE PROFESSIONAL SERVICE	305.00	
Total	BRANDING INC. DBA AL'S JOHNS		305.00	
	QRT1 2025 MILEAGE AB	BUCHANAN, AMY	11/10/2025	25.20
01 2151 333 003		Sped Speech Elem MILEAGE PAID TO STAFF	25.20	
Total	BUCHANAN, AMY		25.20	
	112025 QRT1 MILG EM	BUDDENBERG, EMILY	11/10/2025	45.50
01 2151 333 003		Sped Speech Elem MILEAGE PAID TO STAFF	45.50	
Total	BUDDENBERG, EMILY		45.50	
	1549439	CAPITAL BUSINESS SYSTEMS	11/10/2025	50.00
01 1100 440 001		HS Copier Lease	50.00	
	1549441	CAPITAL BUSINESS SYSTEMS	11/10/2025	50.00
01 1100 440 001		HS Copier Lease	50.00	
	1561068	CAPITAL BUSINESS SYSTEMS	11/10/2025	86.00
01 1100 440 001		HS Copier Lease	86.00	
	1566696	CAPITAL BUSINESS SYSTEMS	11/10/2025	285.02
01 1100 610 001		HS General Supplies	285.02	
Total	CAPITAL BUSINESS SYSTEMS		471.02	
	DN046 - 11/2025	CASEY'S BUSINESS MASTERCARD	11/10/2025	2,022.28
01 2710 626 000		Bus Gas and Oil	2,022.28	
Total	CASEY'S BUSINESS MASTERCARD		2,022.28	
	INVOICE-2904	Common Curriculum	11/10/2025	1,995.00
01 1100 643 001		WEB/CLOUD BASED SOFTWARE	997.50	
01 1100 643 003		WEB/CLOUD BASED SOFTWARE	997.50	
Total	Common Curriculum		1,995.00	
	112025 DOT EXAM JS	COMPLETE CHIROPRACTIC & WELLNESS CENTER	11/10/2025	80.00
01 2710 890 000		Bus Misc. Expenses	80.00	
Total	COMPLETE CHIROPRACTIC & WELLNESS CENTER		80.00	
	7-16298-01	CRAIG RESOURCES INC	11/10/2025	1,054.02
01 2131 320 002		MS SPED CONTRACED	1,054.02	

PO Number		Invoice Number	Vendor Name		Invoice Date	Amount
Account Number			Detail Description	Amount	Cost Center ID	
			NURSING SERVICES			
		7-16298-04	CRAIG RESOURCES INC		11/10/2025	3,630.00
01 2131 320 002			MS SPED CONTRACED NURSING SERVICES	3,630.00		
		7-16298-06	CRAIG RESOURCES INC		11/10/2025	3,765.96
01 2131 320 002			MS SPED CONTRACED NURSING SERVICES	3,765.96		
Total	CRAIG RESOURCES INC			8,449.98		
		1497810	DAS State ACCTG-Central Finance		11/10/2025	953.61
01 2224 530 000			Internet Service	953.61		
Total	DAS State ACCTG-Central Finance			953.61		
		25566	DIVERSIFIED DRUG TESTING LLC		11/10/2025	460.00
01 1100 320 001			HS Services/Assessments	275.00		
01 2710 890 000			Bus Misc. Expenses	170.00		
01 1100 320 001			HS Services/Assessments	7.50		
01 2710 890 000			Bus Misc. Expenses	7.50		
Total	DIVERSIFIED DRUG TESTING LLC			460.00		
		9180240-0	EAKES		11/10/2025	797.50
01 1100 610 003			Elem General Supplies	797.50		
		9232033-0	EAKES		11/10/2025	1,479.60
01 1100 610 001			HS General Supplies	1,479.60		
Total	EAKES			2,277.10		
		GIFF005862	EDUCATIONAL SERVICE UNIT #3		11/10/2025	192.00
01 3535 610 000			HAL Supplies	192.00		
Total	EDUCATIONAL SERVICE UNIT #3			192.00		
		11301	EDUCATIONAL SERVICE UNIT #4		11/10/2025	30.00
01 2120 330 001			Counselor Professional Development	30.00		
		11305	EDUCATIONAL SERVICE UNIT #4		11/10/2025	90.00
01 1100 330 001			HS Professional Development	60.00		
01 3551 330 001			CAREER EDUCATION SUPPLIES	30.00		
		11322	EDUCATIONAL SERVICE UNIT #4		11/10/2025	30.00
01 2220 330 003			EMPLOYEE TRAINING & DEVELOPMENT SERVICES	30.00		
		11329	EDUCATIONAL SERVICE UNIT #4		11/10/2025	30.00
01 2230 330 000			TECH PROFESSIONAL DEVELOPMENT	30.00		
		11336	EDUCATIONAL SERVICE UNIT #4		11/10/2025	180.00
01 1100 330 001			HS Professional Development	60.00		
01 2220 330 003			EMPLOYEE TRAINING & DEVELOPMENT SERVICES	30.00		
01 2230 330 000			TECH PROFESSIONAL DEVELOPMENT	30.00		
01 2320 330 000			Superintendent Professional Development	30.00		
01 2410 330 001			HS Principal Professional Development	30.00		
		660501 - 09152025	EDUCATIONAL SERVICE UNIT #4		11/10/2025	2,338.45
01 1200 591 001			HS SPED DIRECTOR	98.00		

PO Number		Invoice Number	Vendor Name		Invoice Date	Amount
Account Number			Detail Description	Amount	Cost Center ID	
01 1200 591 003			ELEM SPED DIRECTOR	98.00		
01 6408 395 000			ECH ESU/DISTRICT CONTRACTED	68.90		
01 6408 395 003			PREK CONTRACTED ESU SERVICES	68.89		
01 2151 591 001			HS AUDIOLOGY SERVICE FROM ESU/DISTRICT	620.08		
01 2151 591 003			ELEM AUDIOLOGY SERVICES ESU/DISTRICT	620.08		
01 2141 591 003			ESU PSYCHOLOGY SERVICES	764.50		
		660501 - 10152025	EDUCATIONAL SERVICE UNIT #4		11/10/2025	2,338.45
01 1200 591 001			HS SPED DIRECTOR	98.00		
01 1200 591 003			ELEM SPED DIRECTOR	98.00		
01 6408 395 000			ECH ESU/DISTRICT CONTRACTED	68.90		
01 6408 395 003			PREK CONTRACTED ESU SERVICES	68.89		
01 2151 591 001			HS AUDIOLOGY SERVICE FROM ESU/DISTRICT	620.08		
01 2151 591 003			ELEM AUDIOLOGY SERVICES ESU/DISTRICT	620.08		
01 2141 591 003			ESU PSYCHOLOGY SERVICES	764.50		
		9497T	EDUCATIONAL SERVICE UNIT #4		11/10/2025	37.50
01 2230 591 000			PURCHASED SERVICE FROM ESU/DISTRICT	37.50		
		9802T	EDUCATIONAL SERVICE UNIT #4		11/10/2025	37.50
01 2230 591 000			PURCHASED SERVICE FROM ESU/DISTRICT	37.50		
Total	EDUCATIONAL SERVICE UNIT #4			5,111.90		
		4000	EDUCATIONAL SERVICE UNIT #5		11/10/2025	2,244.40
01 1100 643 000			WEB/CLOUD BASED SOFTWARE	2,244.40		
Total	EDUCATIONAL SERVICE UNIT #5			2,244.40		
		22689	EDUCATIONAL SERVICE UNIT #6		11/10/2025	599.78
01 2224 530 000			Elem Distant Learning Connection	599.78		
Total	EDUCATIONAL SERVICE UNIT #6			599.78		
		406918	EGAN SUPPLY CO		11/10/2025	2,058.55
01 2610 610 001			HS Custodian Supplies	2,058.55		
Total	EGAN SUPPLY CO			2,058.55		
		262642	FILTER SHOP, THE		11/10/2025	2,188.08
01 2610 610 001			HS Custodian Supplies	2,188.08		
		263143	FILTER SHOP, THE		11/10/2025	69.36
01 2610 610 001			HS Custodian Supplies	69.36		
Total	FILTER SHOP, THE			2,257.44		
		75968	FORTICALL		11/10/2025	142.82
01 2510 382 001			HS Telephone	71.41		
01 2510 382 003			Elem Telephone	71.41		
Total	FORTICALL			142.82		
		1025QRT1MLG JF	FURROW, JOHN		11/10/2025	214.20

PO Number / Account Number		Invoice Number	Vendor Name / Detail Description	Amount	Invoice Date / Cost Center ID	Amount
01 1100 333 003			Elem Mileage	214.20		
Total	FURROW, JOHN			214.20		
		6281	GLASS EDGE, INC		11/10/2025	1,320.00
01 2620 431 003			Elem Repairs & Maintenance	1,320.00		
Total	GLASS EDGE, INC			1,320.00		
JF0725-6		367843650	J.W. PEPPER & SON INC.		11/10/2025	125.00
01 1100 610 001 2 102			Winter Pep Band Music (Grades 7-12)	125.00		
JF0725-6		367897979	J.W. PEPPER & SON INC.		11/10/2025	429.48
01 1100 610 001 2 102			Winter and Spring Jazz Band Musical Sele	429.48		
JF0725-6		367898140	J.W. PEPPER & SON INC.		11/10/2025	19.98
01 1100 610 001 2 102			Solo/Ensemble Music for Contest (Grades	19.98		
JF0725-6		367928116	J.W. PEPPER & SON INC.		11/10/2025	98.99
01 1100 610 001 2 102			Judges Scores for Contests (Grades 6-12)	98.99		
		367950107	J.W. PEPPER & SON INC.		11/10/2025	82.00
01 1100 610 001 2 103			Music	82.00		
		367976348	J.W. PEPPER & SON INC.		11/10/2025	199.99
01 1100 610 001 2 102			HS INSTRUMENTAL SUPPLIES	199.99		
Total	J.W. PEPPER & SON INC.			955.44		
		7933	Julie D. Bauman CPA, P.C		11/10/2025	7,700.00
01 2510 315 000			Accounting and Auditing Services	7,700.00		
Total	Julie D. Bauman CPA, P.C			7,700.00		
		291	JUNG ELECTRIC SERVICE		11/10/2025	1,462.89
01 2620 431 003			Elem Repairs & Maintenance	1,462.89		
Total	JUNG ELECTRIC SERVICE			1,462.89		
		INV927164	KURITA AMERICA INC		11/10/2025	445.41
01 2610 431 003			Elem Upkeep of Building	445.41		
Total	KURITA AMERICA INC			445.41		
		104-2025	Lancaster County - NEBRASKA		11/10/2025	359.60
01 2320 810 000			Superintendent Dues and Fees	359.60		
Total	Lancaster County - NEBRASKA			359.60		
		52577092	MATHESON-TRI-GAS INC		11/10/2025	126.29
01 1100 610 001			HS General Supplies	126.29		
Total	MATHESON-TRI-GAS INC			126.29		
		112025 BUS LICENSE	McCaw, Michael		11/10/2025	92.25
01 2710 890 000			Bus Misc. Expenses	60.00		
01 2710 890 000			Bus Misc. Expenses	32.25		
Total	McCaw, Michael			92.25		
		60801	MENARDS		11/10/2025	78.02
01 2610 610 001			HS Custodian Supplies	78.02		
		62790	MENARDS		11/10/2025	155.75

PO Number		Invoice Number	Vendor Name		Invoice Date	Amount
Account Number			Detail Description	Amount	Cost Center ID	
01 2610 610 001			HS Custodian Supplies	155.75		
		63088	MENARDS		11/10/2025	229.93
01 2610 610 001			HS Custodian Supplies	229.93		
		63646	MENARDS		11/10/2025	307.97
01 2610 610 001			HS Custodian Supplies	307.97		
		63662	MENARDS		11/10/2025	62.28
01 1100 610 001			HS General Supplies	62.28		
		63663	MENARDS		11/10/2025	113.73
01 1100 610 001			HS General Supplies	113.73		
		63768	MENARDS		11/10/2025	132.93
01 2610 610 001			HS Custodian Supplies	132.93		
		63930	MENARDS		11/10/2025	48.08
01 1100 610 001			HS General Supplies	48.08		
		63974	MENARDS		11/10/2025	276.05
01 2610 610 001			HS Custodian Supplies	276.05		
		64102	MENARDS		11/10/2025	59.58
01 2610 610 001			HS Custodian Supplies	59.58		
		64346	MENARDS		11/10/2025	205.13
01 2610 610 001			HS Custodian Supplies	205.13		
		64435	MENARDS		11/10/2025	118.09
01 2610 610 001			HS Custodian Supplies	118.09		
Total	MENARDS			1,787.54		
		INV-624000299	Midwest Bus Repair		11/10/2025	96.95
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	96.95		
		INV-624000331	Midwest Bus Repair		11/10/2025	1,599.58
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	1,599.58		
		INV-624000332	Midwest Bus Repair		11/10/2025	256.95
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	256.95		
		INV-624000333	Midwest Bus Repair		11/10/2025	308.00
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	308.00		
Total	Midwest Bus Repair			2,261.48		
		1546 - 102025	NEBRASKA CITY UTILITIES		11/10/2025	152.88
01 2610 621 001			HS Utilities	152.88		
		3273 - 102025	NEBRASKA CITY UTILITIES		11/10/2025	9,452.67
01 2610 621 003			Elem Utilities	9,452.67		
		3321 - 102025	NEBRASKA CITY UTILITIES		11/10/2025	15,260.75
01 2610 621 001			HS Utilities	15,260.75		
		39368 - 102025	NEBRASKA CITY UTILITIES		11/10/2025	31.92
01 2610 621 001			Elem Repairs & Maintenance	31.92		
		43577 - 102025	NEBRASKA CITY UTILITIES		11/10/2025	38.95
01 2610 621 001			HS Utilities	38.95		
		43679 - 102025	NEBRASKA CITY UTILITIES		11/10/2025	120.16
01 2610 621 001			Elem Repairs & Maintenance	120.16		
		44277 - 102025	NEBRASKA CITY UTILITIES		11/10/2025	52.00
01 2610 621 001			HS Utilities	52.00		
		44718 - 102025	NEBRASKA CITY UTILITIES		11/10/2025	669.74
01 2610 621 001			HS Utilities	669.74		
		96622 - 102025	NEBRASKA CITY UTILITIES		11/10/2025	45.06
01 2610 621 001			HS Utilities	45.06		

PO Number		Invoice Number	Vendor Name		Invoice Date	Amount
Account Number			Detail Description	Amount	Cost Center ID	
Total	NEBRASKA CITY UTILITIES			25,824.13		
		2025/26 NCSA	NEBRASKA COUNCIL OF SCHOOL ADMIN.		11/10/2025	125.00
01 2510 810 000			DUES AND FEES	125.00		
		89116	NEBRASKA COUNCIL OF SCHOOL ADMIN.		11/10/2025	115.00
01 2410 330 001			HS Principal Professional Development	115.00		
Total	NEBRASKA COUNCIL OF SCHOOL ADMIN.			240.00		
		57-14952	NEBRASKA SAFETY CENTER		11/10/2025	470.00
01 2710 330 000			BUS PROFESSIONAL DEVEOPMENT	470.00		
Total	NEBRASKA SAFETY CENTER			470.00		
		2022191629	ONE SOURCE THE BACKGROUND CHECK COMPANY		11/10/2025	466.50
01 2510 890 000			Superintendent Secretary Misc. Expenses	466.50		
Total	ONE SOURCE THE BACKGROUND CHECK COMPANY			466.50		
		102025 REIMBURSEMENT	PALMYRA ACTIVITY FUND		11/10/2025	1,240.00
01 2650 610 000			Vehicle Supplies	1,050.00		
01 2900 610 001			HS Field Trips	180.00		
01 2710 890 000			Bus Misc. Expenses	10.00		
Total	PALMYRA ACTIVITY FUND			1,240.00		
		102025 PREK & ASPIRE	PALMYRA LUNCH FUND		11/10/2025	2,240.90
01 8000 912 000			FUND TRANSFERS TO LUNCH FUND	2,181.50		
01 8000 912 000			FUND TRANSFERS TO LUNCH FUND	59.40		
Total	PALMYRA LUNCH FUND			2,240.90		
		118	Perry, Guthery, Hasse & Gessford, P.C., L.L.O.		11/10/2025	858.80
01 2330 317 000			District Legal Services	858.80		
Total	Perry, Guthery, Hasse & Gessford, P.C., L.L.O.			858.80		
		3552	PIONEER CLEANING, LLC		11/10/2025	24,255.00
01 2620 420 003			Elem Cleaning Service	9,860.00		
01 2620 420 003			Elem Cleaning Service	1,065.00		
01 2620 420 001			HS Cleaning Service	11,130.00		
01 2620 420 001			HS Cleaning Service	2,200.00		
Total	PIONEER CLEANING, LLC			24,255.00		
		3321457245	PITNEY BOWS GLOBAL FINANCIAL SERVICES LL		11/10/2025	165.54
01 2410 440 003			LEASE OF MAILING MACHINE	165.54		
Total	PITNEY BOWS GLOBAL FINANCIAL SERVICES LL			165.54		
		9393 - 11/12/2025	PURCHASE POWER		11/10/2025	14.85
01 2410 440 003			LEASE OF MAILING MACHINE	14.85		
Total	PURCHASE POWER			14.85		

PO Number		Invoice Number	Vendor Name		Invoice Date	Amount
Account Number			Detail Description	Amount	Cost Center ID	
		46076882	QUILL		11/10/2025	29.74
01 2320 610 000			SUPERINTENDENT OFFICE SUPPLIES	29.74		
		46115257	QUILL		11/10/2025	118.96
01 2320 610 000			SUPERINTENDENT OFFICE SUPPLIES	118.96		
MO102025		46140605	QUILL		11/10/2025	188.96
01 1100 610 003			Prang 9" x 12" Construction Paper, Brigh	36.35		
01 1100 610 003			Prang 12" x 18" Construction Paper, Brig	152.61		
Total	QUILL			337.66		
ABS102025		276714	READ NATURALLY		11/10/2025	116.80
01 1200 610 002			Additional Student Licenses	116.80		
Total	READ NATURALLY			116.80		
MP82025		INV-663330	RESTAURANT SUPPLY		11/10/2025	816.13
01 3551 610 001			Winco TGET-3 3 Qt. Tri-Ply Induction Rea	67.06		
01 3551 610 001			Winco HLF-8MN Carbon Steel 8 Compartment	11.21		
01 3551 610 001			Winco NC-WP Black Nylon Heat Resistant W	5.88		
01 3551 610 001			Winco KSP-6 Blade Station Hands Free Man	247.08		
01 3551 610 001			Winco KFP-KITA 7-Piece Cutlery Set with	484.90		
Total	RESTAURANT SUPPLY			816.13		
		SI-25-048420	SEGRA		11/10/2025	859.16
01 2230 382 001			HS Distant Learning Connection	429.58		
01 2230 382 003			Elem Distant Learning Connection	429.58		
Total	SEGRA			859.16		
		25-1119	SHAFFER COMMUNICATIONS		11/10/2025	139.20
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	139.20		
Total	SHAFFER COMMUNICATIONS			139.20		
		59658	SHERWIN-WILLIAMS COMPANY, THE		11/10/2025	211.39
01 2610 610 001			HS Custodian Supplies	211.39		
Total	SHERWIN-WILLIAMS COMPANY, THE			211.39		
		165942	Southwest Auto		11/10/2025	1,223.86
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	1,223.86		
		165960	Southwest Auto		11/10/2025	92.16
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	92.16		
		165965	Southwest Auto		11/10/2025	985.08
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	985.08		
		166084	Southwest Auto		11/10/2025	26.36
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	26.36		
		166101	Southwest Auto		11/10/2025	789.77

PO Number		Invoice Number	Vendor Name		Invoice Date	Amount
Account Number			Detail Description	Amount	Cost Center ID	
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	789.77		
		166106	Southwest Auto		11/10/2025	1,898.81
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	1,898.81		
		166116	Southwest Auto		11/10/2025	1,448.40
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	1,448.40		
		166146	Southwest Auto		11/10/2025	221.50
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	221.50		
		166176	Southwest Auto		11/10/2025	612.38
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	612.38		
		166189	Southwest Auto		11/10/2025	99.20
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	99.20		
		166196	Southwest Auto		11/10/2025	408.89
01 2730 431 000			BUS & VEHICLE SERVICING & MAINTENANCE	408.89		
Total	Southwest Auto			7,806.41		
		3411888	SUMMIT FIRE PROTECTION		11/10/2025	1,025.75
01 2620 431 003			Elem Repairs & Maintenance	1,025.75		
		3504035	SUMMIT FIRE PROTECTION		11/10/2025	998.00
01 2620 431 003			Elem Repairs & Maintenance	998.00		
Total	SUMMIT FIRE PROTECTION			2,023.75		
		661604392	SYSCO LINCOLN		11/10/2025	69.10
01 3300 610 003			Rec Program Supplies	69.10		
		661616264	SYSCO LINCOLN		11/10/2025	155.59
01 3300 610 003			Rec Program Supplies	155.59		
		661627561	SYSCO LINCOLN		11/10/2025	728.85
01 1190 610 003			ECEP GENERAL SUPPLIES	728.85		
		661627562	SYSCO LINCOLN		11/10/2025	213.57
01 3300 610 003			Rec Program Supplies	213.57		
Total	SYSCO LINCOLN			1,167.11		
JL0725-2		INV-090975	TEAMBUILDR		11/10/2025	1,500.00
01 1100 610 001			Teambuildr- Platinum membership renewal	1,500.00		
Total	TEAMBUILDR			1,500.00		
		3008883925	TK ELEVATOR CORPORATION		11/10/2025	269.64
01 2620 431 001			HS Repairs & Maintenance	269.64		
Total	TK ELEVATOR CORPORATION			269.64		
		91363	VILLAGE OF BENNET		11/10/2025	2,016.86
01 2610 410 003			Elem Water & Sewer	28.50		
01 2610 410 003			Elem Water & Sewer	1,009.80		
01 2610 410 003			Elem Water & Sewer	24.00		
01 2610 410 003			Elem Water & Sewer	918.00		
01 2610 621 003			Elem Utilities	36.56		
Total	VILLAGE OF BENNET			2,016.86		

Palmyra District OR-1 66-0501 **Board Report - Detail**
11/06/2025 09:34 AM Posted - All; Batch Description NOVE2025 GENERAL FUND; Fund Number 01

PO Number		Invoice Number	Vendor Name		Invoice Date	Amount
Account Number			Detail Description	Amount	Cost Center ID	
		107003 - NOV2025	VILLAGE OF PALMYRA		11/10/2025	52.00
01 2610 410 001			HS Water & Sewer	52.00		
		230001 - NOV2025	VILLAGE OF PALMYRA		11/10/2025	86.24
01 2610 410 001			HS Water & Sewer	86.24		
		257001 - NOV2025	VILLAGE OF PALMYRA		11/10/2025	639.00
01 2610 410 001			HS Water & Sewer	639.00		
		286002 - NOV2025	VILLAGE OF PALMYRA		11/10/2025	5,311.80
01 2610 410 001			HS Water & Sewer	5,311.80		
Total	VILLAGE OF PALMYRA			6,089.04		
		38007971	VOICE NEWS		11/10/2025	49.41
01 2310 540 000			BOE Advertising	49.41		
		38007972	VOICE NEWS		11/10/2025	42.92
01 2310 540 000			BOE Advertising	42.92		
		38007973	VOICE NEWS		11/10/2025	43.92
01 2310 540 000			BOE Advertising	43.92		
		38007974	VOICE NEWS		11/10/2025	12.48
01 2310 540 000			BOE Advertising	12.48		
		38007975	VOICE NEWS		11/10/2025	188.63
01 2310 540 000			BOE Advertising	188.63		
		38008578	VOICE NEWS		11/10/2025	10.48
01 2310 540 000			BOE Advertising	10.48		
		38008579	VOICE NEWS		11/10/2025	159.19
01 2310 540 000			BOE Advertising	159.19		
Total	VOICE NEWS			507.03		
		INV-44390	WHITEHEAD OIL CO		11/10/2025	2,866.30
01 2710 626 000			Bus Gas and Oil	2,866.30		
Total	WHITEHEAD OIL CO			2,866.30		
		091969071 - 10272025	WINDSTREAM		11/10/2025	97.38
01 2510 382 001			HS Telephone	97.38		
Total	WINDSTREAM			97.38		
		466355	WOODRIVER ENERGY LLC		11/10/2025	914.02
01 2610 621 001			HS Utilities	94.85		
01 2610 621 001			HS Utilities	583.84		
01 2610 621 003			Elem Utilities	235.33		
Total	WOODRIVER ENERGY LLC			914.02		
Fund Number	01			135,640.38		
Checking Account ID				135,640.38		

November Bills	$	135,640.38
October Payroll	$	786,386.49
	$	922,026.87

Designated Bill Summary
Superintendent Report: Regular Board Meeting:
Date: Monday, November 10, 2025 at 6:00 pm

TO: Palmyra District OR-1 BOE
From: Michael Hart
Re: Designated Bill Summary Report for BOE Meeting

- Next month's ***regular*** board meeting is scheduled for **Monday, December 8, at 6:00 pm** at Palmyra High School in the media center.

A. Consent Agenda Expenditures
Construction Account Claims:

- *Please note: These claims are now included in the Consent Agenda of the regular board meeting due to the discontinuation of the CMAR special monthly meetings effective* ***September 9, 2024.***
- *Please see the itemized list below.*

Depreciation Fund Claims:

- None for this month

Bond Fund Claims: ***These payments will need to be in the mail by December 1, 2025.***

- ***2021A (2016A) Bond:*** $143,112.50
- ***2021B (2016B) Bond:*** $461,368.75
  - ***Total: $604,481.25***
- **2022 Bond: $238,396.88**
- **2023 Bond: $393, 075.00**
- **2024 Bond: $150,371.88**
  - ***Total: $781,843.76***
- **2019 QCPUF: $142,503.75**

Total: $1,528,828.76

Special Building Claims:

- Storage Shed for Olson Complex - **$1,999.00**

2022 Construction Account Claims:

Construction Bills: November 2025		
Vendor	**Invoice Number**	**Amount**
Branding Inc. dba Al's Johns	112641	$105.00
Branding Inc. dba Al's Johns	112973	$105.00
Clark & Enersen	8	$4,234.15
BIC Pay Application	#6	$69,303.25
	Total:	**$73,747.40**

General Fund Claims:

Total claims: Checks: $135,640.38

- **ABC Termite & Pest Control: $1,059.00 -** HS and Elem building contracts
- **Access Systems Leasing: $3,198.88** - Copiers at the elementary and high school
- **Craig Resources: $8,449.98-** Nursing contract
- **Diversified Drug Testing: $460.00 -** Bus Drive and Student Services
- **Eakes: $2,277.00** - HS and Elem Paper
- **ESU#4: $5,111.90 -** Contracted services, and tech support
- **ESU #5: $2,244.40** - Web based cloud services
- **Egan Supply: $2,058.55** - HS Custodial Supplies
- **The Filter Shop: $2,257.44** - HS Building Supplies
- **Glass Edge: $1,320** - Elem Maintenance
- **Julie Bauman CPA: $7,700.00** - Audit/AFR/Alicap Audit
- **Menards: $1,787.54** - Elem and HS Supplies
- **Midwest Bus Repairs: $2,261.48 -** Bus Maintenance
- **Nebraska City Utilities: $25,824.13** - Utilities
- **Palmyra Activity: $1,240.00** - Supplies for Groundskeeping and Bus License
- **Palmyra Lunch: $2,240.90** - ASPIRE and Prek Reimbursement
- **Pioneer Cleaning: $24,255.00** - Elem and Hs Cleaning
- **Southwest Auto: $7,806.41** - Bus and Vehicle Maintenance
- **Summit Fire Protection: $2,023.75 -** Elem Building Maintenance
- **Sysco: $1,167.1**1 - Prek and Rec supplies
- **Teambuildr: $1,500.00** - Software Renewal for weights class
- **Village of Bennet: $2,016.86** - Water, sewer and electricity
- **Village of Palmyra: $6,089.04** - Water and Sewer - Still catching up. This should be lower next month.
- **Whitehead Oil: $2,866.30** - Bus Fuel

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01	GENERAL FUND								
1100	REGULAR INSTRUCTIONAL	6,200,838.58	14,265.77	1,104,546.57	18.22	5,096,292.01	0.00	25,180.87	5,071,111.14
1160	PROVERTY PROGRAMS	155,844.20	0.00	25,160.39	16.14	130,683.81	0.00	0.00	130,683.81
1190	EARLY CHILDHOOD ED PROGRAMS	209,311.08	728.85	41,637.45	19.93	167,673.63	0.00	70.86	167,602.77
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	1,297,720.64	638.84	189,170.85	14.58	1,108,549.79	0.00	0.00	1,108,549.79
1212	SPECIAL EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1291	SPECIAL EDUCATION AGES 3-5	88,259.08	0.00	14,249.33	16.14	74,009.75	0.00	0.00	74,009.75
1292	SPED AGE 0-2	540.80	0.00	0.00	0.00	540.80	0.00	0.00	540.80
1295	Unified Sports	0.00	0.00	1,140.00	0.00	(1,140.00)	0.00	0.00	(1,140.00)
1300	SUMMER SCHOOL	11,180.00	0.00	0.00	0.00	11,180.00	0.00	0.00	11,180.00
1400	ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2120	GUIDANCE SERVICES	213,586.58	210.00	43,295.72	20.27	170,290.86	0.00	0.00	170,290.86
2130	HEALTH SERVICES	11,744.00	92.29	4,366.67	49.24	7,377.33	0.00	1,415.55	5,961.78
2131	SPED NURSING SERVICES	96,000.00	8,449.98	26,043.05	27.13	69,956.95	0.00	0.00	69,956.95
2140	PSYCHOLOGICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2141	SPED PSYCHOLOGY SERVICES	138,312.52	1,529.00	33,933.99	24.53	104,378.53	0.00	0.00	104,378.53
2150	SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2151	SPED SPEECH PATHOLOGY AND AUDIOLOGY SERV	156,456.01	3,706.02	30,251.17	19.34	126,204.84	0.00	0.00	126,204.84
2152	SPED SPEECH AGE 3-5	9,627.92	0.00	1,563.10	16.24	8,064.82	0.00	0.00	8,064.82
2153	SPED SPEECH AGE 0-2	9,627.56	0.00	1,563.10	16.24	8,064.46	0.00	0.00	8,064.46
2160	OCCUPATIONAL THERAPY RELATED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2161	SPED OCCUPATIONAL THERAPY SERVICES	84,367.08	0.00	10,740.96	12.73	73,626.12	0.00	0.00	73,626.12
2162	OCCUPATIONAL THERAPY AGE 3-5	0.00	0.00	3,630.44	0.00	(3,630.44)	0.00	0.00	(3,630.44)
2163	OCCUPATIONAL THERAPY AGE 0-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2171	PHYSCIAL THERAPY SCHOOL AGE	54,600.00	0.00	6,778.14	12.41	47,821.86	0.00	0.00	47,821.86
2172	PHYSICAL THERAPY AGE 3-5	1,040.00	0.00	1,899.48	182.64	(859.48)	0.00	0.00	(859.48)
2173	PHYSICAL THERAPY AGE 0-2	3,120.00	0.00	949.76	30.44	2,170.24	0.00	0.00	2,170.24
2181	VISUALLY IMPAIRED	11,252.80	0.00	0.00	0.00	11,252.80	0.00	0.00	11,252.80
2211	SCHOOL IMPROVEMENT	2,080.00	0.00	0.00	0.00	2,080.00	0.00	0.00	2,080.00
2212	INST STAFF TRNG AND CURR DEV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2220	LIBRARY/MEDIA SERVICES	167,720.56	60.00	21,371.20	13.79	146,349.36	0.00	1,763.48	144,585.88
2224	EDUCATIONAL TELEVISION SERVICES	18,387.20	1,553.39	2,752.95	14.97	15,634.25	0.00	0.00	15,634.25
2230	INSTRUCTION-RELATED TECHNOLOGY	167,280.41	994.16	42,039.98	25.13	125,240.43	0.00	0.00	125,240.43
2310	BOARD OF EDUCATION	260,405.60	507.03	29,702.81	11.41	230,702.79	0.00	0.00	230,702.79
2320	EXECUTIVE ADMINISTRATION	218,250.00	582.79	37,181.00	17.04	181,069.00	0.00	0.00	181,069.00
2330	DISTRICT LEGAL SERVICES	0.00	858.80	2,650.80	0.00	(2,650.80)	0.00	0.00	(2,650.80)
2410	OFFICE OF THE PRINCIPAL	402,122.74	1,663.84	76,813.14	19.59	325,309.60	0.00	1,976.00	323,333.60
2490	SCHOOL ADMIN - OTHER	754.00	0.00	0.00	0.00	754.00	0.00	0.00	754.00
2510	GENERAL ADMIN-BUSINESS SERVICE	189,381.92	8,531.70	38,488.09	20.32	150,893.83	0.00	0.00	150,893.83
2610	MAINTENANCE	975,880.80	42,359.29	308,448.36	31.61	667,432.44	0.00	0.00	667,432.44
2620	MAINTENANCE	378,428.00	29,636.28	81,143.47	21.44	297,284.53	0.00	0.00	297,284.53
2630	Care & Upkeep of Grounds	150,000.00	80.00	4,314.95	2.88	145,685.05	0.00	0.00	145,685.05
2650	VEHICLE OPERATION AND MAINTENANCE	27,776.00	1,128.77	11,242.10	40.47	16,533.90	0.00	0.00	16,533.90
2660	SECURITY/SAFETY	2,080.00	28.81	1,511.75	72.68	568.25	0.00	0.00	568.25
2710	BUS DRIVER REGULAR EDUCATION	395,449.60	5,718.33	85,320.66	21.58	310,128.94	0.00	0.00	310,128.94
2712	BUS DRIVER SPED	61,735.20	0.00	7,264.78	11.77	54,470.42	0.00	0.00	54,470.42
2713	PreK Bus Driver	0.00	0.00	4,160.67	0.00	(4,160.67)	0.00	0.00	(4,160.67)
2720	Transportation Director	104.00	0.00	919.54	884.17	(815.54)	0.00	0.00	(815.54)
2730	BUS & VEHICLE SERVICING & MAINTENANCE	162,240.00	11,071.59	22,212.72	13.69	140,027.28	0.00	0.00	140,027.28
2900	OTHER STUDENT SUPPORT SERVICES	19,518.40	408.59	6,108.59	31.30	13,409.81	0.00	0.00	13,409.81
3100	FOOD SERVICE OPERATIONS	0.00	0.00	(378.50)	0.00	378.50	0.00	0.00	378.50
3300	REC PROGRAM	58,136.00	438.26	11,633.81	20.01	46,502.19	0.00	0.00	46,502.19
3535	HAL - HIGH ABILITY LEARNERS	6,645.60	336.34	945.37	14.23	5,700.23	0.00	0.00	5,700.23
3540	STATE EARLY CHILDHOOD	66,133.90	0.00	7,252.30	10.97	58,881.60	0.00	0.00	58,881.60

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
3551	CAREER EDUCATION	2,500.00	756.38	6,788.37	279.61	(4,288.37)	0.00	201.96	(4,490.33)
3552	SCHOOL SAFETY AND SECURITY ACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4400	IDEA SPECIAL ED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4410	IDEA ENROLLMENT/POVERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4455	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4590	ARRA: STATE FISCAL STAB FUNDS NON-SPEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	ARRA: IDEA PART B(611) ENROLL/POV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4690	OTHER FED NON-CAT EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6200	TITLE 1 IMPROVING PROGRAMS FEDERAL SERVI	69,836.62	0.00	10,163.55	14.55	59,673.07	0.00	0.00	59,673.07
6310	NCLB TITLE II PART A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6330	REAP GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6406	IDEA PRESCHOOL	6,240.00	0.00	1,035.89	16.60	5,204.11	0.00	0.00	5,204.11
6408	IDEA ENROLLMENT/POVERTY	193,628.56	275.58	23,811.08	12.30	169,817.48	0.00	0.00	169,817.48
6411	IDEA EARLY INTERVENING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6412	IDEA PART B PORPORTIONATE SHARE	5,482.43	0.00	105.86	1.93	5,376.57	0.00	0.00	5,376.57
6418	IDEA Part B PEAK Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6421	ESU SCHOOL PSYCHOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6422	IDEA ARP AGES 3-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6423	NONPUBLIC IDEA ARP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6690	OTHER FEDERAL NON-CAT EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6700	CARL PERKINS FED VOCATIONAL&APPLIED TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6810	TITLE 1, ESSA ACCOUNTABILITY IMPROVING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6969	TITLE IV PART A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6990	OTHER FEDERAL CATEGORY PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6992	REAP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6996	COVID-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6997	CRRSA/ESSER II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6998	ESSER III	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
8000	TRANSFERS (OUTGOING)	435,000.00	2,240.90	7,791.65	1.79	427,208.35	0.00	0.00	427,208.35
9000	NON-PROGRAM EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01	GENERAL FUND	13,198,626.39	138,851.58	2,393,717.11	18.37	10,804,909.28	0.00	30,608.72	10,774,300.56

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total:	13,198,626.39	138,851.58	2,393,717.11	18.37	10,804,909.28	0.00	30,608.72	10,774,300.56

Regular; Beginning Month 10/2025; Processing Month 10/2025

Fund: 01 GENERAL FUND

			Beginning Balance	Debits	Credits	Ending Balance
Current Assets						
01 101		CASH IN BANK	3,424,359.06	486,201.28	944,344.80	2,966,215.54
01 900		Cash County Treasurer	510,371.65	0.00	0.00	510,371.65
Total:	Current Assets		3,934,730.71	486,201.28	944,344.80	3,476,587.19
Current Liabilities						
01 450		PAYROLL DEDUCTION PAYABLE	628.55	2,085.43	2,085.43	628.55
01 451		FICA PAYABLE	(1,715.50)	87,571.76	87,621.40	(1,665.86)
01 452		FIT PAYABLE	(132.77)	41,212.62	41,212.62	(132.77)
01 453		INSURANCE PAYABLE	10,784.10	137,030.22	132,435.19	6,189.07
01 454		RETIREMENT PAYABLE	(10,859.66)	86,728.94	86,728.94	(10,859.66)
01 455		SIT PAYABLE	0.00	19,086.66	19,086.66	0.00
Total:	Current Liabilities		(1,295.28)	373,715.63	369,170.24	(5,840.67)
Fund Balance						
01 704		Fund Balance - Regular Unspent	3,936,025.99	939,799.41	486,201.28	3,482,427.86
Total:	Fund Balance		3,936,025.99	939,799.41	486,201.28	3,482,427.86
Revenue						
01 1100		LOCAL PROPERTY TAXES	455,506.96	947.06	93,756.48	548,316.38
01 1115		CARLINE TAX	92.91	0.00	87.86	180.77
01 1125		MOTOR VEHICLE TAXES	36,670.68	0.00	32,892.89	69,563.57
01 1140		Interest Levied Tax	276.62	0.00	2,090.12	2,366.74
01 1370		PRESCHOOL TUITION & FEES	8,950.00	0.00	3,200.00	12,150.00
01 1510		INTEREST ON INVESTMENTS	331.36	0.00	264.34	595.70
01 1800		REC PROGRAM - COMMUNITY SERVICES	3,555.00	0.00	3,940.00	7,495.00
01 2110		COUNTY FINES & LICENSE FEES	1,319.22	0.00	5,266.63	6,585.85
01 2130		OTHER COUNTY RECEIPTS	115.55	0.00	0.00	115.55
01 2210		ESU RECEIPTS	0.00	202.13	0.00	(202.13)
01 3110		STATE AID	307,490.00	0.00	309,246.61	616,736.61
01 3180		PRO-RATE MOTOR VEHICLE	0.00	0.00	277.83	277.83
01 3535		PAYMENTS FOR HIGH ABILITY LEARNERS	0.00	0.00	7,124.00	7,124.00
01 3559		OTHER STATE PROGRAMS	14,328.44	0.00	0.00	14,328.44
01 4505		TITLE 1 PART A - CARRY OVER	49,750.00	0.00	0.00	49,750.00
01 4708		MEDICAID REIMBURSEMENT SPED	942.74	0.00	0.00	942.74
01 4969		TITLE IV, PART A	10,000.00	0.00	0.00	10,000.00
Total:	Revenue		889,329.48	1,149.19	458,146.76	1,346,327.05
Expenditure						
01 1100 111 001		HS Teacher Salary	116,779.83	116,779.83	0.00	233,559.66
01 1100 111 002		MS TEACHER SALARIES	21,634.67	21,634.67	0.00	43,269.34
01 1100 111 003		Elem Teacher Salary	110,813.62	111,155.22	535.48	221,433.36
01 1100 112 001		HS Para	3,480.00	3,306.00	0.00	6,786.00
01 1100 112 003		Elem Para	1,909.29	3,903.80	2,235.99	3,577.10
01 1100 113 001		HS Sub Teacher Salary	4,834.00	6,117.00	0.00	10,951.00
01 1100 113 003		Elem Sub Teacher Salary	6,893.00	6,940.00	0.00	13,833.00
01 1100 120 001		HS COMMUNITY COACH/ACTIVITY SPONSOR	1,065.94	1,153.94	0.00	2,219.88
01 1100 120 002		MS COMMUNITY COACH/ACTIVITY SPONSOR	1,121.00	1,121.00	0.00	2,242.00
01 1100 130 003		Overtime - Classified	10.65	10.64	0.00	21.29
01 1100 150 001		Non-instructional	249.16	249.16	0.00	498.32
01 1100 151 001		HS Coach/Gate/Sponsor - Teacher/Prof. Staff	9,110.36	10,695.36	0.00	19,805.72
01 1100 151 002		MS Coach/Gate/Sponsor - Teacher/Prof. Staff	2,502.26	2,502.26	0.00	5,004.52
01 1100 151 003		ELEM Coach/Gate/Sponsor -	1,357.10	357.10	0.00	1,714.20

Fund: 01 GENERAL FUND

		Beginning Balance	Debits	Credits	Ending Balance
	Teacher/Prof. Staff				
01 1100 152 001	HS PARA COACH/ACTIVITY SPONSOR	1,708.00	0.00	0.00	1,708.00
01 1100 152 002	PARA COACH/ACTIVITY SPONSOR	640.50	1,067.50	0.00	1,708.00
01 1100 153 001	HS Coach/Gate/Sponsor - Substitute Teacher	1,494.50	1,494.50	0.00	2,989.00
01 1100 210 001	HS CLERICAL/PARA INSURANCE	1.03	1.03	0.00	2.06
01 1100 211 001	HS Teacher, BCBS, Life, Vision, Dental	36,177.04	36,306.22	0.00	72,483.26
01 1100 211 002	MS TEACHER BCBS, LIFE, VISION, DENTAL INSRU	8,797.60	8,769.34	0.00	17,566.94
01 1100 211 003	Elem Teacher BCBS, Life, Vision, Dental	40,093.03	39,740.46	134.60	79,698.89
01 1100 212 003	Elem PARA INSURNCE	195.86	431.67	233.24	394.29
01 1100 213 001	HS SUBSTITUTE MEDICAL INS	67.85	89.98	0.00	157.83
01 1100 213 003	ELEM SUBSTITUTE MEDICAL INS	115.98	123.30	0.00	239.28
01 1100 220 001	HS Clerical FICA	100.69	107.43	0.00	208.12
01 1100 220 002	JH Community Coach FICA	85.75	85.75	0.00	171.50
01 1100 220 003	Elem Clerical FICA	0.83	0.81	0.00	1.64
01 1100 221 001	HS Teacher FICA	9,573.53	9,841.54	145.86	19,269.21
01 1100 221 002	MS TEACHER/PROFESSIONAL FICA	1,835.61	1,852.95	17.32	3,671.24
01 1100 221 003	Elem Teacher FICA/MEDICARE	8,497.01	8,612.49	205.62	16,903.88
01 1100 222 001	HS PARA FICA	396.89	252.92	0.00	649.81
01 1100 222 002	PARA FICA	49.00	81.66	0.00	130.66
01 1100 222 003	Elem Para FICA	137.12	298.67	180.13	255.66
01 1100 223 001	HS Substitute Teacher FICA	484.03	582.35	0.21	1,066.17
01 1100 223 003	Elem Substitute Teacher FICA	522.02	530.86	5.66	1,047.22
01 1100 230 001	HS CLERICAL/PARA RETIREMENT	18.32	18.32	0.00	36.64
01 1100 230 003	ELEM CLERICAL/PARA RETIREMENT	0.78	0.78	0.00	1.56
01 1100 231 001	HS Teacher Retirement	9,254.36	9,358.02	0.00	18,612.38
01 1100 231 002	HS Teacher Retirement	1,073.21	1,776.60	0.00	2,849.81
01 1100 231 003	Elem Teacher Retirement	8,171.01	8,196.14	39.36	16,327.79
01 1100 232 001	HS Para RETIREMENT	381.32	242.99	0.00	624.31
01 1100 232 002	Para RETIREMENT	47.08	78.47	0.00	125.55
01 1100 232 003	Elem PARAEDUCATOR RETIREMENT	129.60	224.79	122.17	232.22
01 1100 233 001	HS SUBSTITUTE TEACHER RETIREMENT	819.79	374.90	0.00	1,194.69
01 1100 233 003	Elem SUBSTITUTE TEACHER RETIREMENT	328.26	402.93	0.00	731.19
01 1100 237 001	HS Increase Retirement Contributions	1,040.25	992.63	0.00	2,032.88
01 1100 237 002	Increase Retirement Contributions	111.25	184.23	0.00	295.48
01 1100 237 003	ELEM Increase Retirement Contributions	857.05	876.43	16.04	1,717.44
01 1100 281 001	HS Teacher CASH-IN-LIEU MED Ins	750.00	750.00	0.00	1,500.00
01 1100 281 003	Elem Teacher CASH-IN-LIEU MED INSURANCE	500.00	675.00	175.00	1,000.00
01 1100 320 001	HS Services/Assessments	290.00	5,915.00	0.00	6,205.00
01 1100 320 003	ELEM PROFESSIONAL EDUCATIONAL SERVICES	0.00	1,525.00	0.00	1,525.00
01 1100 330 001	HS Professional Development	0.00	0.00	0.00	0.00
01 1100 330 003	Elem Professional Development	13,359.82	0.00	0.00	13,359.82
01 1100 333 003	Elem Mileage	0.00	0.00	0.00	0.00
01 1100 440 001	HS Copier Lease	1,599.43	3,689.28	0.00	5,288.71
01 1100 440 003	Elem Copier Lease	1,599.44	3,689.27	0.00	5,288.71
01 1100 610 001	HS General Supplies	28,340.62	726.36	0.00	29,066.98
01 1100 610 001 2 101	HS ART SUPPLIES	3,513.49	0.00	0.00	3,513.49
01 1100 610 001 2 102	HS INSTRUMENTAL SUPPLIES	9,458.23	759.60	0.00	10,217.83
01 1100 610 001 2 103	HS VOCAL SUPPLIES	973.63	309.19	0.00	1,282.82

Fund: 01 GENERAL FUND

		Beginning Balance	Debits	Credits	Ending Balance
01 1100 610 002	MS GENERAL SUPPLIES	213.33	39.96	0.00	253.29
01 1100 610 003	Elem General Supplies	15,880.49	41.53	0.00	15,922.02
01 1100 610 003 1 301	ELEM ART SUPPLIES	1,065.10	0.00	0.00	1,065.10
01 1100 610 003 1 302	ELEM MUSIC SUPPLIES	887.40	0.00	0.00	887.40
01 1100 640 001	HS Textbooks	2,760.67	218.26	0.00	2,978.93
01 1100 640 003	Elem Textbooks	156,232.44	0.00	0.00	156,232.44
01 1100 643 000	WEB/CLOUD BASED SOFTWARE	500.00	2,975.00	0.00	3,475.00
01 1100 643 001	WEB/CLOUD BASED SOFTWARE	0.00	0.00	0.00	0.00
01 1100 643 003	WEB/CLOUD BASED SOFTWARE	355.00	0.00	0.00	355.00
01 1100 650 001	HS Technology Supplies	39.44	49.77	0.00	89.21
01 1100 650 002	TECHNOLOGY SUPPLIES	349.44	0.00	0.00	349.44
01 1100 650 003	Elem Technology Supplies	404.62	0.00	0.00	404.62
01 1100 810 001	HS DUES AND FEES	0.00	0.00	0.00	0.00
01 1160 111 001	SALARIES OF TEACHERS/PROFESSIONAL STAFF	1,486.60	1,486.60	0.00	2,973.20
01 1160 111 003	Poverty Grant Teacher/Prof. Salaries	1,111.79	1,111.79	0.00	2,223.58
01 1160 112 001	Para/Nurse Salary	2,611.53	2,072.65	0.00	4,684.18
01 1160 112 003	Poverty Grant Para/Nurse Salary	5,524.13	4,909.12	0.00	10,433.25
01 1160 211 001	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	489.83	487.87	0.00	977.70
01 1160 211 003	Poverty Grant Teacher/Prof Insurance	425.01	488.15	0.00	913.16
01 1160 221 001	TEACHER/PROFESSIONAL FICA	112.12	114.13	2.00	224.25
01 1160 221 003	Poverty Grant Teacher/Prof FICA	84.29	85.36	1.25	168.40
01 1160 222 001	Poverty Nurse FICA	199.79	158.57	0.00	358.36
01 1160 222 003	Elem PARA FICA	422.58	375.57	0.00	798.15
01 1160 231 001	TEACHER RETIREMENT	108.88	108.88	0.00	217.76
01 1160 231 003	Poverty Grant Teacher/Prof. Retirement	81.72	81.72	0.00	163.44
01 1160 232 001	Nurse Retirement	191.96	152.32	0.00	344.28
01 1160 232 003	Poverty Elem PARAEDUCATOR RETIREMENT	300.49	253.17	0.00	553.66
01 1160 237 001	Increase Retirement Contributions	29.88	25.94	0.00	55.82
01 1160 237 003	Increase Retirement Contributions	37.96	33.24	0.00	71.20
01 1190 110 003	SALARY PARA/DRIVER	0.00	261.64	128.52	133.12
01 1190 111 003	SALARIES OF TEACHERS/PROFESSIONAL STAFF	4,330.10	4,455.04	124.94	8,660.20
01 1190 112 003	PARAEDUCATORS SALARY	9,350.97	10,116.31	1,596.68	17,870.60
01 1190 130 003	OVERTIME FOR NON-INSTRUCTIONAL	0.40	0.00	0.00	0.40
01 1190 211 003	ECEP TEACHER BCBS, LIFE, VISION, DENTAL INSRU	1,308.77	1,359.92	51.15	2,617.54
01 1190 212 003	PreK Para Insurance	435.16	435.16	0.00	870.32
01 1190 220 003	ECEP NON-INSTRUCTIONAL FICA	0.03	20.02	9.84	10.21
01 1190 221 003	ECEP TEACHER/PROFESSIONAL FICA	349.57	361.26	11.69	699.14
01 1190 222 003	ECEP PARA FICA	694.94	773.94	142.56	1,326.32
01 1190 230 003	ECEP NON-INSTRUCTIONAL RETIREMENT	0.03	19.23	9.45	9.81
01 1190 231 003	ECEP TEACHER RETIREMENT	318.26	327.44	9.18	636.52
01 1190 232 003	ECEP PARAEDUCATOR RETIREMENT	627.29	641.63	113.74	1,155.18
01 1190 237 003	ECEP Increase Retirement Contributions	93.93	97.20	12.21	178.92
01 1190 281 003	ECEP CASH-IN-LIEU MEDICAL INSURANCE	250.00	250.00	0.00	500.00
01 1190 410 003	UTILITIES	97.47	0.00	0.00	97.47
01 1190 610 003	ECEP GENERAL SUPPLIES	3,153.66	2,989.19	0.00	6,142.85
01 1200 110 000	SPED Classified	863.81	905.82	0.00	1,769.63
01 1200 111 000	Director of SS Salary	6,775.07	6,775.07	0.00	13,550.14

Fund: 01 GENERAL FUND

		Beginning Balance	Debits	Credits	Ending Balance
01 1200 111 001	Sped HS Teacher Salary	22,453.08	33,412.75	10,959.67	44,906.16
01 1200 111 002	MS SPED TEACHER SALARY	1,921.50	1,921.50	0.00	3,843.00
01 1200 111 003	Sped Elem Teacher Salary	12,869.25	12,952.34	642.49	25,179.10
01 1200 112 001	HS SPED PARAEDUCATORS SALARY	4,415.43	4,051.64	0.00	8,467.07
01 1200 112 002	PARAEDUCATORS SALARY	7,881.09	7,504.89	0.00	15,385.98
01 1200 112 003	Sped Elem Para Salary	6,954.90	8,051.24	271.65	14,734.49
01 1200 113 003	Sped Elem Substitute Teacher Salary	3,020.00	3,423.00	0.00	6,443.00
01 1200 130 001	Overtime - Sped Para	90.94	0.00	0.00	90.94
01 1200 130 002	Para OT	55.88	42.86	0.00	98.74
01 1200 210 000	SPED Clerical Insurance	3.59	3.70	0.00	7.29
01 1200 210 001	HS SPED CLERICAL INSURANCE	14.21	1.19	0.00	15.40
01 1200 211 000	Dir. SS BCBS, LIFE, VISION, DENTAL INSRU	650.58	650.58	0.00	1,301.16
01 1200 211 001	Sped HS Teacher Insurance	8,960.03	12,783.19	3,865.11	17,878.11
01 1200 211 002	MS SPED TEACHER BCBS, LIFE, VISION, DENTAL INSRU	737.11	732.24	0.00	1,469.35
01 1200 211 003	Sped Elem Teacher Insurance	2,501.46	2,798.88	332.61	4,967.73
01 1200 212 001	SPED PARA INSURANCE	244.70	209.73	0.00	454.43
01 1200 212 003	Elem Sped Para INSURNCE	246.64	244.02	0.00	490.66
01 1200 213 003	SPED SUB MEDICAL INS	57.97	98.64	0.00	156.61
01 1200 220 000	SPED Clerical FICA	66.26	69.55	0.01	135.80
01 1200 220 001	HS Sped Clerical FICA	6.37	0.00	0.00	6.37
01 1200 220 002	MS SPED NON-INSTRUCTIONAL FICA	4.27	3.28	0.00	7.55
01 1200 221 000	SALARIES OF TEACHERS/PROFESSIONAL STAFF	519.88	520.11	0.23	1,039.76
01 1200 221 001	Sped HS Teacher FICA	1,670.98	2,560.65	889.57	3,342.06
01 1200 221 002	MS SPED TEACHER/PROFESSIONAL FICA	145.63	145.65	0.00	291.28
01 1200 221 003	Sped Elem Teacher FICA	1,010.89	1,034.82	66.67	1,979.04
01 1200 222 001	Sped HS Para FICA	326.60	309.95	9.53	627.02
01 1200 222 002	JH SPED Para FICA	602.91	574.12	0.00	1,177.03
01 1200 222 003	Sped Elem Para FICA	521.25	605.30	20.79	1,105.76
01 1200 223 003	Sped Elem Sub Teacher FICA	228.41	261.85	4.52	485.74
01 1200 230 000	SPED Clerical Retirement	63.47	66.56	0.00	130.03
01 1200 230 001	Sped HS Clerical Retirement	6.68	0.00	0.00	6.68
01 1200 230 002	JH SPED Para Retirement	4.11	3.15	0.00	7.26
01 1200 231 000	TEACHER RETIREMENT	497.97	497.97	0.00	995.94
01 1200 231 001	Sped HS Teacher Retirement	1,650.30	2,455.84	805.54	3,300.60
01 1200 231 002	MS SPED RETIREMENT	141.23	141.23	0.00	282.46
01 1200 231 003	Sped Elem Teacher Retirement	945.89	952.00	47.22	1,850.67
01 1200 232 001	Sped HS Para Retirement	313.80	277.80	0.00	591.60
01 1200 232 002	JH SPED Para Retirement	579.26	551.61	0.00	1,130.87
01 1200 232 003	Sped Para Elem Retirement	511.17	529.63	0.00	1,040.80
01 1200 233 003	ELEM SPED SUB TEACHER RETIREMENT	29.79	47.64	0.00	77.43
01 1200 237 000	Increase Retirement Contributions	55.77	56.07	0.00	111.84
01 1200 237 001	SPED HSIncrease Retirement Contributions	195.74	271.52	80.00	387.26
01 1200 237 002	JH SPED Para Increase Retirement	71.97	69.13	0.00	141.10
01 1200 237 003	SPED ELIncrease Retirement Contributions	147.69	151.88	4.69	294.88
01 1200 281 003	ELEM SPED CASH-IN-LIEU MEDICAL INSURANCE	500.00	500.00	0.00	1,000.00
01 1200 591 001	HS SPED DIRECTOR	0.00	0.00	0.00	0.00
01 1200 591 003	ELEM SPED DIRECTOR	0.00	0.00	0.00	0.00
01 1200 610 001	Sped HS Supplies	970.58	388.39	0.00	1,358.97

Fund: 01 GENERAL FUND

		Beginning Balance	Debits	Credits	Ending Balance
01 1200 610 001 0 104	ASPIRE SUPPLIES	531.61	0.00	0.00	531.61
01 1200 610 002	MS SPED GENERAL SUPPLIES	71.97	0.00	0.00	71.97
01 1200 610 003	Sped Elem Supplies	816.57	221.81	0.00	1,038.38
01 1200 650 001	TECHNOLOGY SUPPLIES	461.50	0.00	0.00	461.50
01 1200 733 001	Sped HS Furniture and Equipment	2,313.76	0.00	0.00	2,313.76
01 1291 111 003	SPED PRESCHOOL TEACHER SALARY	2,989.00	2,989.00	0.00	5,978.00
01 1291 112 003	SPED PreK Para	2,052.71	2,452.50	533.49	3,971.72
01 1291 211 003	SPED Prek BCBS, LIFE, VISION, DENTAL INSRU	1,373.87	1,373.87	0.00	2,747.74
01 1291 221 003	TEACHER/PROFESSIONAL FICA	225.94	229.46	3.52	451.88
01 1291 222 003	PreK SPED Para FICA	157.00	187.59	40.80	303.79
01 1291 231 003	Prek SPED Retirement	219.69	219.69	0.00	439.38
01 1291 232 003	PreK SPED Para Retirement	136.24	176.63	39.21	273.66
01 1291 237 003	PreK SPED Teacher Increase Retirement Contributions	35.34	39.39	3.91	70.82
01 1291 610 003	SPED PRESCHOOL GENERAL SUPPLIES	12.34	0.00	0.00	12.34
01 1295 151 001	Unified Sports Coach	219.01	519.01	0.00	738.02
01 1295 211 001	Unified Insurance	83.91	203.46	0.00	287.37
01 1295 221 001	Unified FICA	16.58	39.81	1.44	54.95
01 1295 231 001	Unified Retirement	16.11	38.16	0.00	54.27
01 1295 237 001	Unified Increase Retirement Contributions	1.60	3.79	0.00	5.39
01 2120 111 001	Counselor HS Salary	5,946.40	5,946.40	0.00	11,892.80
01 2120 111 003	Counselor Elem Salary	4,447.12	4,447.12	0.00	8,894.24
01 2120 211 001	Counselor HS Insurance	1,959.24	1,951.49	0.00	3,910.73
01 2120 211 003	Counselor Elem Insurance	1,700.01	1,952.64	0.00	3,652.65
01 2120 221 001	Counselor HS FICA	448.44	456.49	8.02	896.91
01 2120 221 003	Counselor Elem FICA	337.16	341.39	4.98	673.57
01 2120 231 001	Counselor HS Retirement	435.52	435.52	0.00	871.04
01 2120 231 003	Counselor Elem Retirement	326.86	326.86	0.00	653.72
01 2120 237 001	COUNSELOR Inc Retirement Contributions	43.26	43.26	0.00	86.52
01 2120 237 003	COUNSELOR INC RETIREMENT CONT	32.47	32.47	0.00	64.94
01 2120 330 001	Counselor Professional Development	0.00	0.00	0.00	0.00
01 2120 330 003	EMPLOYEE TRAINING & DEVELOPMENT SERVICES	0.00	0.00	0.00	0.00
01 2120 610 001	Counselor HS Supplies	59.96	8,657.35	0.00	8,717.31
01 2120 610 003	Counselor Elem Supplies	2,591.29	0.00	0.00	2,591.29
01 2120 890 001	Counselor HS Misc. Expenses	0.00	180.00	0.00	180.00
01 2130 610 001	GENERAL SUPPLIES	989.65	1,847.70	53.73	2,783.62
01 2130 610 003	GENERAL SUPPLIES	1,444.80	45.96	0.00	1,490.76
01 2131 112 003	Sped Nursing Services	1,137.63	1,042.25	0.00	2,179.88
01 2131 222 003	PARA FICA	87.02	79.71	0.00	166.73
01 2131 232 003	SPED Nursing Retirement	38.38	30.48	0.00	68.86
01 2131 237 003	SPED Nurse Increase Retirement Contributions	3.81	3.03	0.00	6.84
01 2131 320 002	MS SPED CONTRACED NURSING SERVICES	7,180.14	7,990.62	0.00	15,170.76
01 2141 111 003	SPED ELEM PSYCHOLOGY SALARY	6,954.83	6,954.83	0.00	13,909.66
01 2141 211 003	SPED ELEM PSYCH INSURANCE	2,459.01	2,459.01	0.00	4,918.02
01 2141 221 003	SPED ELEM PSYCH FICA	496.68	533.90	37.22	993.36
01 2141 231 003	SPED ELEM PSYCHOLOGY RETIREMENT	511.18	511.18	0.00	1,022.36
01 2141 237 003	SPED PSYCH INC RETIREMENT	50.77	50.77	0.00	101.54

Fund: 01 GENERAL FUND

		Beginning Balance	Debits	Credits	Ending Balance
	CONTRIBUTIONS				
01 2141 330 003	SPED ELEM PSYCHOLOGY PROFESSIONAL DEVEL.	350.00	0.00	0.00	350.00
01 2141 591 003	ESU PSYCHOLOGY SERVICES	7,612.50	0.00	0.00	7,612.50
01 2141 610 003	SPED PSYCHOLOGY SUPPLIES	2,534.55	963.00	0.00	3,497.55
01 2151 111 001	Sped Speech HS Salary	2,501.51	2,501.51	0.00	5,003.02
01 2151 111 003	Sped Speech Elem Salary	7,907.34	7,907.34	0.00	15,814.68
01 2151 211 001	Sped Speech HS Insurance	11.29	11.46	0.18	22.57
01 2151 211 003	Sped Speech ELEM Insurance	38.26	38.24	0.00	76.50
01 2151 221 001	Speech HS FICA	192.04	195.12	3.07	384.09
01 2151 221 003	Sped Speech Elem FICA	651.16	651.19	0.00	1,302.35
01 2151 231 001	Sped Speech HS Retirement	183.86	183.86	0.00	367.72
01 2151 231 003	Sped Speech Elem Retirement	581.20	581.21	0.00	1,162.41
01 2151 237 001	Sped Speech HS Salary	18.26	18.27	0.00	36.53
01 2151 237 003	Sped Speech Elem Inc Retirement Contr	57.73	57.74	0.00	115.47
01 2151 281 001	Sped Speech HS CASH-IN-LIEU MEDICAL INS.	0.00	40.00	40.00	0.00
01 2151 281 003	Sped Speech ElemCASH-IN-LIEU MEDICAL INS	575.00	575.00	0.00	1,150.00
01 2151 330 003	Sped Speech Elem Professional Developmen	0.00	0.00	0.00	0.00
01 2151 333 003	Sped Speech Elem MILEAGE PAID TO STAFF	0.00	0.00	0.00	0.00
01 2151 591 001	HS AUDIOLOGY SERVICE FROM ESU/DISTRICT	0.00	0.00	0.00	0.00
01 2151 591 003	ELEM AUDIOLOGY SERVICES ESU/DISTRICT	0.00	0.00	0.00	0.00
01 2151 610 003	Sped Speech Elem Supplies	894.81	215.00	0.00	1,109.81
01 2152 111 003	SALARIES OF TEACHERS/PROFESSIONAL STAFF	672.53	672.53	0.00	1,345.06
01 2152 211 003	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	3.05	3.05	0.00	6.10
01 2152 221 003	TEACHER/PROFESSIONAL FICA	51.63	51.63	0.00	103.26
01 2152 231 003	TEACHER RETIREMENT	49.43	49.43	0.00	98.86
01 2152 237 003	Increase Retirement Contributions	4.91	4.91	0.00	9.82
01 2153 111 000	SALARIES OF TEACHERS/PROFESSIONAL STAFF	672.53	672.53	0.00	1,345.06
01 2153 211 000	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	3.05	3.05	0.00	6.10
01 2153 221 000	TEACHER/PROFESSIONAL FICA	51.63	51.63	0.00	103.26
01 2153 231 000	TEACHER RETIREMENT	49.43	49.43	0.00	98.86
01 2153 237 000	Increase Retirement Contributions	4.91	4.91	0.00	9.82
01 2161 111 001	Sped Occupational Therapy HS Salary	728.76	728.76	0.00	1,457.52
01 2161 111 002	OT Services - Middle School	0.00	364.38	364.38	0.00
01 2161 111 003	Sped Occupational Therapy Elem Salary	1,821.86	4,736.85	2,914.99	3,643.72
01 2161 211 001	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	367.36	367.36	0.00	734.72
01 2161 211 002	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	0.00	183.68	183.68	0.00
01 2161 211 003	Sped Occupational Therapy Elem Insurance	918.33	2,387.68	1,469.35	1,836.66
01 2161 221 001	Sped HS TEACHER/PROFESSIONAL FICA	55.17	55.56	0.39	110.34
01 2161 221 002	OT Services Middle School - FICA	0.00	27.97	27.97	0.00
01 2161 221 003	Sped Occupational Therapy Elem FICA	137.88	361.65	223.77	275.76
01 2161 231 001	Sped Occupational Therapy HS Retirement	53.56	53.56	0.00	107.12
01 2161 231 002	TEACHER RETIREMENT	0.00	26.78	26.78	0.00

Fund: 01 GENERAL FUND

		Beginning Balance	Debits	Credits	Ending Balance
01 2161 231 003	Sped Occupational Therapy ElemRetirement	133.91	348.17	214.26	267.82
01 2161 237 001	Increase Retirement Contributions	5.32	5.32	0.00	10.64
01 2161 237 002	Increase Retirement Contributions	0.00	2.66	2.66	0.00
01 2161 237 003	Sped OT Inc. Retirement Contributions	13.30	34.58	21.28	26.60
01 2161 330 003	Sped Occupational Therapy Prof. Developm	419.00	0.00	0.00	419.00
01 2161 610 003	Sped Occupational Therapy Elem Supplies	1,759.45	91.61	0.00	1,851.06
01 2162 111 003	PreK OT Services	1,093.13	1,093.13	0.00	2,186.26
01 2162 211 003	OT Services PreK Insurance	551.02	551.02	0.00	1,102.04
01 2162 221 003	OT Services PreK - FICA	82.74	82.74	0.00	165.48
01 2162 231 003	OT Services PreK Retirement	80.35	80.35	0.00	160.70
01 2162 237 003	OT Services PreK Increase Retirement Contributions	7.98	7.98	0.00	15.96
01 2171 111 001	HS Physical Therapy	408.50	408.50	0.00	817.00
01 2171 111 003	Elem PT	1,634.00	1,634.00	0.00	3,268.00
01 2171 211 001	HS PT Insurance	1.89	1.97	0.08	3.78
01 2171 211 003	Elem PT Insurance	8.36	8.36	0.00	16.72
01 2171 221 001	PT FICA	31.36	32.70	1.34	62.72
01 2171 221 003	Elem PT FICA	138.88	138.88	0.00	277.76
01 2171 231 001	HS PT Retirement	30.14	30.14	0.00	60.28
01 2171 231 003	Elem PT Retirement	120.55	120.56	0.01	241.10
01 2171 237 001	HS PT Increase Retiremen	2.99	2.99	0.00	5.98
01 2171 237 003	Elem PT Increase Retirement	11.99	11.99	0.00	23.98
01 2171 281 001	CASH-IN-LIEU MEDICAL INSURANCE	0.00	17.50	17.50	0.00
01 2171 281 003	CASH-IN-LIEU MEDICAL INSURANCE	175.00	175.00	0.00	350.00
01 2171 610 003	GENERAL SUPPLIES	1,205.82	0.00	0.00	1,205.82
01 2171 810 000	DUES AND FEES	445.00	0.00	0.00	445.00
01 2172 111 003	PT Ages 3-5	817.00	817.00	0.00	1,634.00
01 2172 211 003	PreK PT Insurance	3.78	3.94	0.16	7.56
01 2172 221 003	PreK PT FICA	62.72	65.41	2.69	125.44
01 2172 231 003	PreK PT Retirement	60.26	60.27	0.01	120.52
01 2172 237 003	PreK PT Increase Retirement	5.98	5.98	0.00	11.96
01 2172 281 003	CASH-IN-LIEU MEDICAL INSURANCE	0.00	35.00	35.00	0.00
01 2173 111 000	Birth-2 Physical Therapy	408.50	408.50	0.00	817.00
01 2173 211 000	Birth-2 PT Insurance	1.89	1.97	0.08	3.78
01 2173 221 000	Birth-2 PT FICA	31.36	32.72	1.36	62.72
01 2173 231 000	Birth-3 PT Retirement	30.14	30.15	0.01	60.28
01 2173 237 000	Birth-3 PT Increase Retirement	2.99	3.01	0.02	5.98
01 2173 281 000	CASH-IN-LIEU MEDICAL INSURANCE	0.00	17.50	17.50	0.00
01 2220 111 003	Elem Library Salary	5,693.33	5,693.33	0.00	11,386.66
01 2220 112 001	HS Library Para Salary	1,120.00	1,630.00	0.00	2,750.00
01 2220 211 003	Elem Library BCBS, Vision, Life, Dental	25.41	25.41	0.00	50.82
01 2220 221 003	Elem Library FICA	456.25	456.25	0.00	912.50
01 2220 231 003	Elem Library Retirement	418.46	418.46	0.00	836.92
01 2220 237 003	Elem Lib Inc Retirement Contributions	41.56	41.56	0.00	83.12
01 2220 281 003	Elem Library Teacher CASH-IN-LIEU Med In	250.00	250.00	0.00	500.00
01 2220 330 003	EMPLOYEE TRAINING & DEVELOPMENT SERVICES	0.00	0.00	0.00	0.00
01 2220 610 001	HS Library Supplies	99.98	0.00	0.00	99.98
01 2220 610 003	Elem Library Supplies	4,611.20	0.00	0.00	4,611.20
01 2220 640 001	HS Library Books/Periodicals	0.00	80.00	0.00	80.00
01 2224 530 000	Internet Service	599.78	599.78	0.00	1,199.56
01 2230 111 000	Tech Coord.	6,974.33	6,974.33	0.00	13,948.66

Fund: 01 GENERAL FUND

		Beginning Balance	Debits	Credits	Ending Balance
01 2230 211 000	Tech Coord. BCBS, LIFE, VISION, DENTAL INSRU	1,464.67	1,462.23	0.00	2,926.90
01 2230 221 000	Tech Coord. FICA	525.35	535.41	10.04	1,050.72
01 2230 231 000	Tech Coord. RETIREMENT	512.61	512.62	0.00	1,025.23
01 2230 237 000	Tech Coord. Increase Retirement Contributions	50.91	50.91	0.00	101.82
01 2230 330 000	TECH PROFESSIONAL DEVELOPMENT	37.50	60.00	0.00	97.50
01 2230 352 001	Network Wiring	0.00	1,323.00	0.00	1,323.00
01 2230 352 003	Network Wiring	0.00	1,323.00	0.00	1,323.00
01 2230 382 001	HS Distant Learning Connection	0.00	429.58	0.00	429.58
01 2230 382 003	Elem Distant Learning Connection	0.00	429.58	0.00	429.58
01 2230 591 000	PURCHASED SERVICE FROM ESU/DISTRICT	18,389.83	0.00	0.00	18,389.83
01 2310 330 000	BOARD PROFESSIONAL DEVELOPMENT	0.00	178.00	0.00	178.00
01 2310 520 000	BOE Insurance	27,877.34	0.00	0.00	27,877.34
01 2310 540 000	BOE Advertising	250.02	428.92	0.00	678.94
01 2310 610 000	GENERAL SUPPLIES	461.50	0.00	0.00	461.50
01 2320 105 000	Superintendent Salary	13,333.33	13,333.33	0.00	26,666.66
01 2320 215 000	Superintendent BCBS, Vision, Life, Denta	2,495.65	2,495.65	0.00	4,991.30
01 2320 225 000	Superintendent FICA	1,021.52	1,023.58	2.06	2,043.04
01 2320 235 000	Superintendent Retirement	980.00	980.00	0.00	1,960.00
01 2320 237 000	Superintendent Inc Retire Contributions	97.33	97.33	0.00	194.66
01 2320 330 000	Superintendent Professional Development	100.00	489.00	0.00	589.00
01 2320 580 000	Superintendent Travel	18.08	10.50	0.00	28.58
01 2320 610 000	SUPERINTENDENT OFFICE SUPPLIES	39.99	44.98	0.00	84.97
01 2320 810 000	Superintendent Dues and Fees	0.00	40.00	0.00	40.00
01 2330 317 000	District Legal Services	828.00	964.00	0.00	1,792.00
01 2410 110 001	HS Principal Secretary Salary	3,695.56	3,584.40	0.00	7,279.96
01 2410 110 003	Elem Principal Secretary Salary	3,447.52	3,430.34	0.00	6,877.86
01 2410 111 001	HS Principal Salary	12,549.67	12,630.48	0.00	25,180.15
01 2410 111 003	Elem Principal Salary	8,333.33	8,333.33	0.00	16,666.66
01 2410 130 001	Overtime for HS Secretary	464.00	153.24	0.00	617.24
01 2410 130 003	Overtime for Elem Secretary	175.28	132.81	0.00	308.09
01 2410 210 001	HS Secretary Principal Insurance	517.01	495.56	0.00	1,012.57
01 2410 211 001	HS Principal Insurance	2,905.09	2,926.54	0.00	5,831.63
01 2410 211 003	Elem Principal Insurance	39.63	39.63	0.00	79.26
01 2410 220 001	HS Secretary Principal FICA	299.91	285.92	17.41	568.42
01 2410 220 003	Elem Secretary Principal FICA	277.14	272.57	0.00	549.71
01 2410 221 001	HS Principal FICA	910.02	968.77	53.45	1,825.34
01 2410 221 003	Elem Principal FICA	658.93	658.93	0.00	1,317.86
01 2410 230 001	HS Secretary Principal Retirement	305.74	274.72	0.00	580.46
01 2410 230 003	Elem Secretary Principal Retirement	266.28	261.91	0.00	528.19
01 2410 231 001	HS Principal Retirement	895.19	901.13	0.00	1,796.32
01 2410 231 003	Elem Principal Retirement	612.50	612.50	0.00	1,225.00
01 2410 237 001	HS Principal Inc Retirement Contribution	119.27	116.79	0.00	236.06
01 2410 237 003	Elem Principal Inc Retire Contributions	87.28	86.86	0.00	174.14
01 2410 281 003	Elem Principal CASH-IN-LIEU Med Ins	250.00	250.00	0.00	500.00
01 2410 330 001	HS Principal Professional Development	0.00	0.00	0.00	0.00
01 2410 440 003	LEASE OF MAILING MACHINE	0.00	0.00	0.00	0.00
01 2410 580 001	HS Principal Travel Expenses	27.22	0.00	0.00	27.22
01 2410 580 003	Elem Principal Travel Expenses	0.00	0.00	0.00	0.00

Fund: 01 GENERAL FUND

		Beginning Balance	Debits	Credits	Ending Balance
01 2410 610 001	HS Principal Supplies	1,519.17	0.00	0.00	1,519.17
01 2410 610 003	Elem Principal Supplies	447.99	0.00	0.00	447.99
01 2510 110 000	BUSINESS MANAGER/HR/PAYROLL SALARY	8,182.41	8,662.61	28.93	16,816.09
01 2510 130 000	Overtime for Business Manager	660.54	339.23	0.00	999.77
01 2510 210 000	Superintendent Secretary Insurance	39.85	40.16	0.00	80.01
01 2510 220 000	Superintendent Secretary FICA	672.47	691.04	0.00	1,363.51
01 2510 230 000	Superintendent Secretary Retirement	655.85	661.64	0.00	1,317.49
01 2510 237 000	Super Secretary Inc Retire Contributions	65.13	65.71	0.00	130.84
01 2510 310 000	Employee Assistant Program	4,377.00	0.00	0.00	4,377.00
01 2510 315 000	Accounting and Auditing Services	0.00	0.00	0.00	0.00
01 2510 330 000	EMPLOYEE TRAINING & DEVELOPMENT SERVICES	315.00	240.00	0.00	555.00
01 2510 382 001	HS Telephone	302.57	272.07	0.00	574.64
01 2510 382 003	Elem Telephone	0.00	69.18	0.00	69.18
01 2510 440 000	Superintendent Copier/Mail Lease	0.00	142.53	0.00	142.53
01 2510 531 001	HS Postage	500.00	0.00	0.00	500.00
01 2510 531 003	Elem Postage	500.00	514.85	0.00	1,014.85
01 2510 610 000	CENTRAL OFFICE SUPPLIES	207.50	19.98	0.00	227.48
01 2510 643 000	WEB/CLOUD BASED SOFTWARE	0.00	77.00	0.00	77.00
01 2510 810 000	DUES AND FEES	68.50	202.50	0.00	271.00
01 2510 890 000	Superintendent Secretary Misc. Expenses	197.00	1,243.00	0.00	1,440.00
01 2610 110 001	HS Custodian Salary	5,219.47	5,549.04	0.00	10,768.51
01 2610 110 003	Elem Custodian Salary	5,082.27	4,405.45	0.00	9,487.72
01 2610 116 000	Maintenance Director	6,846.67	6,846.67	0.00	13,693.34
01 2610 130 001	OVERTIME for Custodial	1.75	0.00	0.00	1.75
01 2610 130 003	OVERTIME for Custodial	6.74	4.87	0.00	11.61
01 2610 210 000	NON - INSTRUCTIONAL INSURANCE	1.05	1.05	0.00	2.10
01 2610 210 001	HS Custodian Insurance	21.09	20.12	0.00	41.21
01 2610 210 003	Elem Custodian Insurance	5.68	5.68	0.00	11.36
01 2610 216 000	Professional Staff	28.61	28.61	0.00	57.22
01 2610 220 000	Maint. Director FICA	19.19	19.19	0.00	38.38
01 2610 220 001	HS Custodian FICA	400.82	425.88	0.00	826.70
01 2610 220 003	Elem Custodian FICA	389.31	337.39	0.00	726.70
01 2610 226 000	Professional Staff	525.61	525.61	0.00	1,051.22
01 2610 230 001	HS Custodian Retirement	385.10	409.18	0.00	794.28
01 2610 230 003	Elem Custodian Retirement	374.04	324.16	0.00	698.20
01 2610 236 000	Professional Staff	503.23	503.23	0.00	1,006.46
01 2610 237 000	Increase Retirement Contributions	49.98	49.98	0.00	99.96
01 2610 237 001	HS Custodian In Retire Contributions	38.24	40.63	0.00	78.87
01 2610 237 003	Elem Custodian Inc Retirement Contributi	37.15	32.20	0.00	69.35
01 2610 280 000	CASH-IN-LIEU Maint.	250.00	250.00	0.00	500.00
01 2610 290 003	Elem Custodian LTD	14.65	15.48	0.00	30.13
01 2610 410 001	HS Water & Sewer	2,959.27	7,388.56	0.00	10,347.83
01 2610 410 003	Elem Water & Sewer	0.00	2,862.95	0.00	2,862.95
01 2610 431 001	HS Upkeep of Building	179.00	3,165.69	0.00	3,344.69
01 2610 431 003	Elem Upkeep of Building	560.41	1,450.51	0.00	2,010.92
01 2610 520 001	HS Building Insurance	60,400.93	0.00	0.00	60,400.93
01 2610 520 003	Elem Building Insurance	60,400.93	0.00	0.00	60,400.93
01 2610 610 001	HS Custodian Supplies	5,772.84	9,366.58	108.21	15,031.21
01 2610 610 003	Elem Custodian Supplies	12,638.74	2,635.38	0.00	15,274.12
01 2610 621 001	HS Utilities	16,564.34	16,262.37	0.00	32,826.71
01 2610 621 003	Elem Utilities	9,794.43	13,799.28	0.00	23,593.71

Fund: 01 GENERAL FUND

		Beginning Balance	Debits	Credits	Ending Balance
01 2620 340 001	HS MAINTENANCE PROFESSIONAL SERVICE	0.00	0.00	0.00	0.00
01 2620 420 001	HS Cleaning Service	11,190.00	10,945.00	0.00	22,135.00
01 2620 420 003	Elem Cleaning Service	9,339.00	9,919.00	0.00	19,258.00
01 2620 431 001	HS Repairs & Maintenance	4,272.49	2,783.15	0.00	7,055.64
01 2620 431 003	Elem Repairs & Maintenance	2,475.20	433.35	0.00	2,908.55
01 2620 440 001	HS Rentals of land, building, equip	0.00	150.00	0.00	150.00
01 2630 431 001	CARE & UPKEEP OF FB FIELD	4,135.00	99.95	0.00	4,234.95
01 2650 431 000	Vehicle Repairs & Maintenance	113.33	0.00	0.00	113.33
01 2650 520 000	Vehicle Insurance	10,000.00	0.00	0.00	10,000.00
01 2650 610 000	Vehicle Supplies	0.00	0.00	0.00	0.00
01 2650 626 000	Vehicle Gasoline	0.00	0.00	0.00	0.00
01 2660 340 000	Security Service	0.00	550.00	0.00	550.00
01 2660 610 000	Security Supplies	932.94	0.00	0.00	932.94
01 2710 110 000	Bus Driver Regular Ed Salary	14,372.86	20,584.11	0.00	34,956.97
01 2710 210 000	Bus Driver Regular Ed Insurance	95.90	121.31	0.00	217.21
01 2710 220 000	Bus Driver Regular Ed FICA	1,099.88	1,575.36	0.23	2,675.01
01 2710 230 000	Bus Driver Regular Ed Retirement	661.36	771.13	0.00	1,432.49
01 2710 237 000	Bus Increase Retire Contributions	65.68	76.56	0.00	142.24
01 2710 290 000	Bus Driver Regular Ed LTD	80.00	80.00	0.00	160.00
01 2710 330 000	BUS PROFESSIONAL DEVEOPMENT	225.00	0.00	0.00	225.00
01 2710 520 000	Bus Insurance	27,169.80	0.00	0.00	27,169.80
01 2710 610 000	BUS SUPPLIES	929.59	0.00	0.00	929.59
01 2710 626 000	Bus Gas and Oil	2,414.98	8,305.04	0.00	10,720.02
01 2710 890 000	Bus Misc. Expenses	308.00	666.00	0.00	974.00
01 2712 110 000	Bus Driver Sped Salary	2,305.82	2,916.18	0.00	5,222.00
01 2712 112 000	PARAEDUCATORS SALARY	230.34	1,061.52	842.71	449.15
01 2712 210 000	Bus Driver Sped Insurance	0.25	0.16	0.00	0.41
01 2712 212 000	Bus Driver Sped Salary	0.53	0.58	0.00	1.11
01 2712 220 000	Bus Driver Sped FICA	176.42	223.08	0.00	399.50
01 2712 222 000	PARA FICA	17.61	81.19	64.46	34.34
01 2712 230 000	Bus Driver Sped Retirement	169.49	214.35	0.00	383.84
01 2712 232 000	PARAEDUCATOR RETIREMENT	16.93	16.08	0.00	33.01
01 2712 237 000	SPED Bus Inc Retire Contributions	18.54	22.88	0.00	41.42
01 2712 610 000	GENERAL SUPPLIES	700.00	0.00	0.00	700.00
01 2713 110 003	PreK Bus Driver	908.60	1,239.00	0.00	2,147.60
01 2713 112 003	PreK Bus Rider Para Salary	708.15	842.71	0.00	1,550.86
01 2713 210 003	PreK Driver Insurance	2.20	2.92	0.00	5.12
01 2713 220 003	PreK Driver FICA	69.64	94.94	0.00	164.58
01 2713 222 003	PreK Bus Rider Para FICA	54.20	64.46	0.00	118.66
01 2713 230 003	PreK Driver Retirement	66.91	91.22	0.00	158.13
01 2713 237 003	PreK Driver Increase Retirement Contributions	6.65	9.07	0.00	15.72
01 2720 111 000	Transportation Monitoring Services	306.00	306.00	0.00	612.00
01 2720 211 000	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	105.78	105.78	0.00	211.56
01 2720 221 000	TEACHER/PROFESSIONAL FICA	23.27	23.50	0.23	46.54
01 2720 231 000	TEACHER RETIREMENT	22.49	22.49	0.00	44.98
01 2720 237 000	Increase Retirement Contributions	2.23	2.23	0.00	4.46
01 2730 431 000	BUS & VEHICLE SERVICING & MAINTENANCE	6,702.44	4,438.69	0.00	11,141.13
01 2900 610 001	HS Field Trips	0.00	0.00	0.00	0.00
01 2900 610 001 0 001	Athletics	5,700.00	0.00	0.00	5,700.00
01 3100 110 000	Food Service Salary	(662.11)	23,900.68	23,576.20	(337.63)
01 3100 130 000	OVERTIME for Food Services	0.00	0.00	0.00	0.00

Fund: 01 GENERAL FUND

		Beginning Balance	Debits	Credits	Ending Balance
01 3100 210 000	NON - INSTRUCTIONAL INSURANCE	(1.71)	878.85	878.85	(1.71)
01 3100 220 000	Food Service FICA	(50.78)	1,828.45	1,803.63	(25.96)
01 3100 230 000	Food Service Retirement	(35.86)	1,520.17	1,496.32	(12.01)
01 3100 237 000	Food Service Inc Retire Contributions	(3.56)	150.98	148.61	(1.19)
01 3300 110 003	Rec Program Salary	4,345.30	4,239.17	0.00	8,584.47
01 3300 130 003	Rec Program OT	11.26	0.00	0.00	11.26
01 3300 220 003	Rec Program FICA	199.43	176.76	0.00	376.19
01 3300 230 003	Rec Program Retirement	191.62	169.84	0.00	361.46
01 3300 237 003	REC Inc Retirement Contributions	19.03	16.87	0.00	35.90
01 3300 610 003	Rec Program Supplies	1,141.80	684.47	0.00	1,826.27
01 3535 610 000	HAL Supplies	609.03	0.00	0.00	609.03
01 3540 110 003	Preschool Para/Bus Driver/Custodian Sala	0.00	32.13	32.13	0.00
01 3540 111 003	Preschool Teacher/Principal Salary	3,117.10	3,117.10	0.00	6,234.20
01 3540 211 003	Preschool Teacher/Principal Insurance	18.14	18.14	0.00	36.28
01 3540 220 003	Preschool Para/Bus Driver/Custodian FICA	0.00	2.46	2.46	0.00
01 3540 221 003	Preschool Teacher/Principal FICA	239.05	239.30	0.25	478.10
01 3540 230 003	Preschool Para/BD/custodian RETIREMENT	0.00	2.37	2.37	0.00
01 3540 231 003	Preschool Teacher/Principal Retirement	229.11	229.11	0.00	458.22
01 3540 237 003	Preschool Inc Retire Contributions	22.75	22.99	0.24	45.50
01 3551 330 001	CTE PROFESSIONAL DEVELOPMENT	0.00	0.00	0.00	0.00
01 3551 610 001	CAREER EDUCATION SUPPLIES	485.44	5,546.55	0.00	6,031.99
01 6200 111 003	Title 1 Teacher Salary	3,529.86	3,529.86	0.00	7,059.72
01 6200 211 003	Title 1 Teacher Insurance	683.27	683.27	0.00	1,366.54
01 6200 221 003	Title 1 Teacher FICA	270.98	270.98	0.00	541.96
01 6200 231 003	Title 1 Teacher Retirement	259.45	259.45	0.00	518.90
01 6200 237 003	Title 1 Inc Retirement Contributions	25.77	25.77	0.00	51.54
01 6200 610 003	Title 1 Supplies	624.89	0.00	0.00	624.89
01 6406 112 003	PARAEDUCATORS SALARY	468.65	426.35	0.00	895.00
01 6406 130 003	OVERTIME FOR NON-INSTRUCTIONAL	0.10	0.00	0.00	0.10
01 6406 220 003	IDEA FICA	0.01	0.00	0.00	0.01
01 6406 222 003	PARA FICA	35.85	32.61	0.00	68.46
01 6406 230 003	IDEA Retirement	0.01	0.00	0.00	0.01
01 6406 232 003	PARAEDUCATOR RETIREMENT	34.44	31.33	0.00	65.77
01 6406 237 003	Increase Retirement Contributions	3.42	3.12	0.00	6.54
01 6408 111 000	IDEA BIRTH-4 TEACHER SALARY	7,506.65	7,506.65	0.00	15,013.30
01 6408 111 003	SALARIES OF TEACHERS/PROFESSIONAL STAFF	794.29	1,508.73	714.44	1,588.58
01 6408 112 003	IDEA ENROLLMENT/POVERTY PARA SALARY	554.86	533.49	0.00	1,088.35
01 6408 211 000	IDEA BIRTH-4 TEACHER INSURANCE	1,206.61	1,206.77	0.16	2,413.22
01 6408 211 003	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	325.16	341.03	15.87	650.32
01 6408 221 000	IDEA BIRTH-4 TEACHER FICA	573.82	578.96	5.14	1,147.64
01 6408 221 003	TEACHER/PROFESSIONAL FICA	60.52	115.86	55.34	121.04
01 6408 222 003	IDEA ENROLLMENT/POVERTY PARA FICA	42.45	40.80	0.00	83.25
01 6408 231 000	IDEA BIRTH-4 TEACHER RETIREMENT	551.94	551.95	0.01	1,103.88
01 6408 231 003	TEACHER RETIREMENT	58.38	110.90	52.52	116.76
01 6408 232 003	IDEA ENROLLMENT/POVERTY PARA RETIREMENT	40.77	39.21	0.00	79.98
01 6408 237 000	Increase Retirement Contributions	54.81	54.81	0.00	109.62
01 6408 237 003	Increase Retirement Contributions	9.85	14.93	5.22	19.56

Fund: 01 GENERAL FUND

			Beginning Balance	Debits	Credits	Ending Balance
01 6408 281 000		IDEA BIRTH-4 CASH-IN-LIEU MED INS	0.00	35.00	35.00	0.00
01 6408 395 000		ECH ESU/DISTRICT CONTRACTED	0.00	0.00	0.00	0.00
01 6408 395 003		PREK CONTRACTED ESU SERVICES	0.00	0.00	0.00	0.00
01 6412 111 003		IDEA NONPUBLIC SALARIES	45.55	432.70	387.15	91.10
01 6412 211 003		IDEA NONPUBLIC TEACHER INSURANCE	0.21	1.96	1.75	0.42
01 6412 221 003		IDEA NONPUBLIC TEACHER FICA	3.49	33.20	29.71	6.98
01 6412 231 003		IDEA NONPUBLIC TEACHER RETIREMENT	3.35	31.81	28.46	6.70
01 6412 237 003		Increase Retirement Contributions	0.33	3.16	2.83	0.66
01 8000 912 000		FUND TRANSFERS TO LUNCH FUND	2,904.45	2,646.30	0.00	5,550.75
Total:	Expenditure		1,344,269.83	971,553.12	60,957.42	2,254,865.53
Total:	01		10,103,060.73	2,772,418.63	2,318,820.50	10,554,366.96

Fund: 02 Depreciation

			Beginning Balance	Debits	Credits	Ending Balance
Current Assets						
02 101		CASH	573,912.06	51.62	0.00	573,963.68
Total:	Current Assets		573,912.06	51.62	0.00	573,963.68
Fund Balance						
02 704		FUND BALANCE	573,912.06	0.00	51.62	573,963.68
Total:	Fund Balance		573,912.06	0.00	51.62	573,963.68
Revenue						
02 1510		INTEREST ON INVESTMENTS	54.69	0.00	51.62	106.31
Total:	Revenue		54.69	0.00	51.62	106.31
Expenditure						
02 2900 732 000		Bus Replacement	50,000.00	0.00	0.00	50,000.00
Total:	Expenditure		50,000.00	0.00	0.00	50,000.00
Total:	02		1,197,878.81	51.62	103.24	1,198,033.67

Fund: 03 Employee Benefit Fund

			Beginning Balance	Debits	Credits	Ending Balance
Current Assets						
03 101		CASH	47,718.49	3,002.44	1,065.83	49,655.10
Total:	Current Assets		47,718.49	3,002.44	1,065.83	49,655.10
Fund Balance						
03 704		FUND BALANCE	40,922.25	0.00	4.14	40,926.39
03 704 3001		M. BATMAN	416.66	0.00	416.66	833.32
03 704 3002		A. CONN	416.66	0.00	416.66	833.32
03 704 3003		D. DOWDING	333.33	0.00	333.33	666.66
03 704 3005		K. LINKE	416.66	0.00	416.66	833.32
03 704 3006		R. PETSKA	134.51	506.66	516.66	144.51
03 704 3007		B. BROWN	3,196.80	327.63	125.00	2,994.17
03 704 3008		A. EASTEP	(237.00)	0.00	120.00	(117.00)
03 704 3009		R. GILL-ROSE	(315.45)	85.19	120.00	(280.64)
03 704 3010		M. KOTIK	78.29	146.35	275.00	206.94
03 704 3011		B. MCCREIGHT	165.00	0.00	25.00	190.00
03 704 3012		C. PESTER	1,083.29	0.00	83.33	1,166.62
03 704 3013		S. SULLIVAN	1,035.86	0.00	100.00	1,135.86
03 704 3014		K.VODICKA	71.63	0.00	50.00	121.63
Total:	Fund Balance		47,718.49	1,065.83	3,002.44	49,655.10
Revenue						
03 1510		INTEREST ON INVESTMENTS	4.20	0.00	4.14	8.34
03 5200 3001		M. BATMAN FUND TRANSFER	416.66	0.00	416.66	833.32
03 5200 3002		A. CONN FUND TRANSFERS	416.66	0.00	416.66	833.32
03 5200 3003		D. DOWDING FUND TRANSFER	333.33	0.00	333.33	666.66
03 5200 3005		K. LINKE FUND TRANSFERS	416.66	0.00	416.66	833.32
03 5200 3006		R. PETSKA FUND TRANSFERS	516.66	0.00	516.66	1,033.32
03 5200 3007		B. BROWN FUND TRANSFERS	125.00	0.00	125.00	250.00
03 5200 3008		A. EASTEP FUND TRANSFERS	120.00	0.00	120.00	240.00
03 5200 3009		R. GILL-ROSE FUND TRANSFERS	120.00	0.00	120.00	240.00
03 5200 3010		M. KOTIK FUND TRANSFERS	275.00	0.00	275.00	550.00
03 5200 3011		B. MCCREIGHT FUND TRANSFERS	25.00	0.00	25.00	50.00
03 5200 3012		C. PESTER FUND TRANSFERS	83.33	0.00	83.33	166.66
03 5200 3013		S. SULLIVAN FUND TRANSFERS	100.00	0.00	100.00	200.00
03 5200 3014		K. VODICKA FUND TRANSFERS	50.00	0.00	50.00	100.00
Total:	Revenue		3,002.50	0.00	3,002.44	6,004.94
Expenditure						
03 2900 291 000 0 602		A. CONN FSA/DEPENDENT CARE	4,999.92	0.00	0.00	4,999.92
03 2900 291 000 0 603		D. DOWDING FSA/DEPENDENT CARE	1,249.98	0.00	0.00	1,249.98
03 2900 291 000 0 606		R. PETSKA	416.66	506.66	0.00	923.32
03 2900 291 000 0 607		B. BROWN FSA/DEPENDENT CARE	0.00	327.63	0.00	327.63
03 2900 291 000 0 608		A. EASTEP FSA/DEPENDENT CARE	505.18	0.00	0.00	505.18
03 2900 291 000 0 609		R. GILL FSA/DEPENDENT CARE	474.98	85.19	0.00	560.17
03 2900 291 000 0 610		M. KOTIK FSA/DEPENDENT CARE	195.88	146.35	0.00	342.23
03 2900 291 000 0 614		K. VODICKA FSA/DEPENDENT CARE	33.37	0.00	0.00	33.37
Total:	Expenditure		7,875.97	1,065.83	0.00	8,941.80
Total:	03		106,315.45	5,134.10	7,070.71	114,256.94

Fund: 05 Activity Fund

		Beginning Balance	Debits	Credits	Ending Balance
Current Assets					
05 101	CASH	304,748.81	51,822.61	42,017.35	314,554.07
Total: Current Assets		304,748.81	51,822.61	42,017.35	314,554.07
Fund Balance					
05 704 0001	ATHLETICS	78,638.24	8,981.05	6,438.77	76,095.96
05 704 0002	ANNUAL	9,960.78	0.00	200.00	10,160.78
05 704 0003	BAND	1,873.99	4,311.31	5,631.80	3,194.48
05 704 0004	ELEMENTARY UNIT	10,475.64	80.00	0.00	10,395.64
05 704 0005	STUDENT COUNCIL	7,036.07	266.20	0.00	6,769.87
05 704 0006	FFA	25,725.03	6,944.08	976.00	19,756.95
05 704 0007	HIGH SCHOOL UNIT	1,204.07	92.12	0.00	1,111.95
05 704 0008	LIFE SKILLS	816.55	109.95	214.55	921.15
05 704 0009	FCCLA	1,885.11	438.82	4,979.00	6,425.29
05 704 0010	MISC ACCOUNT	2,349.09	3,142.44	11,733.00	10,939.65
05 704 0011	ART CLUB	648.22	0.00	0.00	648.22
05 704 0012	NATIONAL HONOR SOCIETY	1,052.51	0.00	0.00	1,052.51
05 704 0013	SPEECH	166.14	0.00	0.00	166.14
05 704 0014	1ST GRADE	677.58	0.00	0.00	677.58
05 704 0015	BOYS BASKETBALL	1,710.36	0.00	0.00	1,710.36
05 704 0016	CONCESSIONS	6,711.16	8,441.48	10,647.70	8,917.38
05 704 0017	GIRLS BASKETBALL	1,806.70	0.00	720.00	2,526.70
05 704 0019	INTEREST	1,272.50	0.00	27.04	1,299.54
05 704 0021	HS TRACK	6,566.72	0.00	3,000.00	9,566.72
05 704 0022	FIELDS SCHOLARSHIP	4,063.80	0.00	0.00	4,063.80
05 704 0023	CROSS COUNTRY	2,102.12	504.20	1,103.21	2,701.13
05 704 0024	INDUSTRIAL ARTS SHOP	2,972.29	0.00	49.20	3,021.49
05 704 0025	LIBRARY	955.90	26.18	0.00	929.72
05 704 0026	PARTY GROUP	769.76	0.00	0.00	769.76
05 704 0028	MUSICAL/DRAMA	10,247.22	256.48	0.00	9,990.74
05 704 0029	WRESTLING	3,157.83	0.00	327.40	3,485.23
05 704 0030	GENERAL FUND REIMBURSEMENT	0.00	1,600.00	360.00	(1,240.00)
05 704 0031	ELEM STUDENT COUNCIL	1,297.63	0.00	0.00	1,297.63
05 704 0032	WEIGHTS	8,921.76	0.00	0.00	8,921.76
05 704 0033	VOLLEYBALL ACCOUNT	3,017.60	1,029.84	342.00	2,329.76
05 704 0034	IMPREST FUND	2,000.00	0.00	0.00	2,000.00
05 704 0036	CHEERLEADING	1,245.20	0.00	0.00	1,245.20
05 704 0037	BENNET BACK-PACK PROGRAM	1,359.64	79.11	0.00	1,280.53
05 704 0039	FAMILY PASSES	9,330.00	0.00	130.00	9,460.00
05 704 0040	STUDENT FEES	8,640.00	0.00	40.00	8,680.00
05 704 0041	QUIZ BOWL	830.08	0.00	0.00	830.08
05 704 0042	JR HIGH BASKETBALL	654.00	0.00	0.00	654.00
05 704 0043	PANTHER STORE	4,352.54	3,678.74	2,992.04	3,665.84
05 704 0044	ELEM FUN RUN	20,318.19	166.08	0.00	20,152.11
05 704 0048	CHESS CLUB	127.80	0.00	0.00	127.80
05 704 0049	SHOW CHOIR/CHOIR	497.03	725.63	674.80	446.20
05 704 0050	CHROMEBOOK INSURANCE	21,045.23	0.00	40.00	21,085.23
05 704 0051	GOLF	1,613.76	0.00	250.00	1,863.76
05 704 0052	CIRCLE OF FRIENDS	1,379.13	0.00	0.00	1,379.13
05 704 0053	CLASS OF 2031	375.00	0.00	0.00	375.00
05 704 0054	UNIFIED SPORTS	1,365.59	0.00	300.00	1,665.59
05 704 0055	FOOTBALL	7,994.58	144.86	30.00	7,879.72
05 704 0056	ASPIRE ACADEMY	6,219.25	1,255.44	539.35	5,503.16
05 704 0057	CHICK-FIL-A GRANT/PLAYGROUND	1,050.00	0.00	0.00	1,050.00
05 704 0058	CLASS OF 2025	1,458.78	0.00	0.00	1,458.78

Fund: 05 Activity Fund

		Beginning Balance	Debits	Credits	Ending Balance
05 704 0059	CLASS OF 2026	3,605.18	0.00	66.01	3,671.19
05 704 0060	CLASS OF 2027	1,118.33	0.00	0.00	1,118.33
05 704 0061	CLASS OF 2028	896.58	0.00	0.00	896.58
05 704 0062	CLASS OF 2029	1,334.57	0.00	0.00	1,334.57
05 704 0063	HOSPITALITY FUND	5,021.01	0.00	0.00	5,021.01
05 704 0064	CLASS OF 2030	815.00	0.00	0.00	815.00
05 704 0065	JR HIGH VOLLEYBALL	382.77	60.00	0.00	322.77
05 704 0066	GIRLS WRESTLING REVENUE	1,637.20	0.00	327.40	1,964.60
Total: Fund Balance		304,748.81	42,334.01	52,139.27	314,554.07
Revenue					
05 1710 0001	ATHLETIC ADMISSIONS REVENUE	7,306.56	0.00	6,357.09	13,663.65
05 1790 0001	OTHER ACTIVITY REVENUE	3.90	0.00	81.68	85.58
05 1790 0002	ANNUAL REVENUE	200.00	0.00	200.00	400.00
05 1790 0003	BAND REVENUE	825.00	0.00	5,631.80	6,456.80
05 1790 0005	STUDENT COUNCIL REVENUE	830.00	0.00	0.00	830.00
05 1790 0006	FFA REVENUE	2,315.59	0.00	976.00	3,291.59
05 1790 0008	LIFE SKILLS REVENUE	0.00	0.00	214.55	214.55
05 1790 0009	FCCLA REVENUE	412.00	0.00	4,979.00	5,391.00
05 1790 0010	MISC ACCOUNT REVENUE	84.97	0.00	11,733.00	11,817.97
05 1790 0015	BOYS BASKETBALL HS REVENUE	1,074.00	0.00	0.00	1,074.00
05 1790 0016	CONCESSIONS REVENUE	8,998.33	0.00	10,647.70	19,646.03
05 1790 0017	GIRLS BASKETBALL HS REVENUE	0.00	0.00	720.00	720.00
05 1790 0019	INTEREST REVENUE	26.82	0.00	27.04	53.86
05 1790 0021	HS TRACK	0.00	0.00	3,000.00	3,000.00
05 1790 0023	CROSS COUNTRY REVENUE	549.00	0.00	1,103.21	1,652.21
05 1790 0024	INDUSTRIAL ARTS SHOP REVENUE	1,202.00	0.00	49.20	1,251.20
05 1790 0029	WRESTLING REVENUE	344.80	0.00	327.40	672.20
05 1790 0030	GENERAL FUND REIMBURSEMENT REVENUE	9,535.00	0.00	0.00	9,535.00
05 1790 0032	WEIGHTS REVENUE	100.00	0.00	0.00	100.00
05 1790 0033	VOLLEYBALL REVENUE	2,067.00	0.00	342.00	2,409.00
05 1790 0036	CHEERLEADING REVENUE	4,029.05	0.00	0.00	4,029.05
05 1790 0039	FAMILY PASSES REVENUE	9,460.00	0.00	130.00	9,590.00
05 1790 0040	STUDENT FEES REVENUE	8,680.00	0.00	40.00	8,720.00
05 1790 0043	PANTHER STORE	1,503.00	0.00	2,785.11	4,288.11
05 1790 0044	ELEM FUN RUN REVENUE	20,213.45	0.00	0.00	20,213.45
05 1790 0049	SHOW CHOIR/CHOIR REVENUE	391.60	0.00	674.80	1,066.40
05 1790 0050	CHROMEBOOK INSURANCE REVENUE	315.00	0.00	40.00	355.00
05 1790 0051	GOLF REVENUE	242.60	0.00	250.00	492.60
05 1790 0054	UNIFIED SPORTS REVENUE	300.00	0.00	300.00	600.00
05 1790 0055	FOOTBALL	936.00	0.00	30.00	966.00
05 1790 0056	ASPIRE ACADEMY REVENUE	1,365.52	0.00	531.75	1,897.27
05 1790 0059	CLASS OF 2026	0.00	0.00	66.01	66.01
05 1790 0065	JR HIGH VOLLEYBALL	393.96	0.00	0.00	393.96
05 1790 0066	GIRLS WRESTLING REVENUE	462.20	0.00	327.40	789.60
Total: Revenue		84,167.35	0.00	51,564.74	135,732.09
Expenditure					
05 2900 610 000 0 001	ATHLETIC EXPENSE	9,171.82	10,331.05	1,350.00	18,152.87
05 2900 610 000 0 003	BAND EXPENSE	1,454.98	4,311.31	0.00	5,766.29
05 2900 610 000 0 004	ELEMENTARY PRINCIPAL EXPENSE	234.54	80.00	0.00	314.54
05 2900 610 000 0 005	STUDENT COUNCIL EXPENSE	1,400.65	266.20	0.00	1,666.85
05 2900 610 000 0 006	FFA EXPENSE	2,605.00	6,944.08	0.00	9,549.08
05 2900 610 000 0 007	HIGH SCHOOL PRINCIPAL EXPENSE	188.74	92.12	0.00	280.86

Fund: 05 Activity Fund

			Beginning Balance	Debits	Credits	Ending Balance
05 2900 610 000 0 008		LIFE SKILLS EXPENSE	0.00	109.95	0.00	109.95
05 2900 610 000 0 009		FCCLA EXPENSE	739.58	438.82	0.00	1,178.40
05 2900 610 000 0 010		MISC. ACCOUNT EXPENSE	1,096.81	3,142.44	0.00	4,239.25
05 2900 610 000 0 011		ART CLUB EXPENSE	0.00	0.00	0.00	0.00
05 2900 610 000 0 013		SPEECH EXPENSE	77.24	0.00	0.00	77.24
05 2900 610 000 0 015		BOYS BASKETBALL HS EXPENSE	0.00	0.00	0.00	0.00
05 2900 610 000 0 016		CONCESSION EXPENSE	10,319.71	8,441.48	0.00	18,761.19
05 2900 610 000 0 023		CROSS COUNTRY	450.00	504.20	0.00	954.20
05 2900 610 000 0 025		LIBRARY EXPENSE	0.00	26.18	0.00	26.18
05 2900 610 000 0 028		MUSICAL/DRAMA EXPENSE	75.80	256.48	0.00	332.28
05 2900 610 000 0 030		GENERAL FUND REIMBURSEMENT EXPENSE	0.00	1,600.00	360.00	1,240.00
05 2900 610 000 0 031		ELEM STUDENT COUNCIL EXPENSE	305.00	0.00	0.00	305.00
05 2900 610 000 0 033		VOLLEYBALL EXPENSE	2,070.85	1,029.84	0.00	3,100.69
05 2900 610 000 0 036		CHEERLEADING EXPENSE	8,799.25	0.00	0.00	8,799.25
05 2900 610 000 0 037		BENNET BACK-PACK PROGRAM EXPENSE	65.83	79.11	0.00	144.94
05 2900 610 000 0 039		FAMILY PASSES EXPENSE	130.00	0.00	0.00	130.00
05 2900 610 000 0 040		STUDENT FEES EXPENSE	40.00	0.00	0.00	40.00
05 2900 610 000 0 043		PANTHER STORE	1,848.31	3,678.74	206.93	5,320.12
05 2900 610 000 0 044		ELEM FUN RUN EXPENSE	645.26	166.08	0.00	811.34
05 2900 610 000 0 049		SHOW CHOIR/CHOIR EXPENSE	0.00	725.63	0.00	725.63
05 2900 610 000 0 050		CHROMEBOOK INSURANCE EXPENSE	40.00	0.00	0.00	40.00
05 2900 610 000 0 055		FOOTBALL	2,059.54	144.86	0.00	2,204.40
05 2900 610 000 0 056		ASPIRE ACADEMY	620.20	1,255.44	7.60	1,868.04
05 2900 610 000 0 063		HOSPITALITY FUND	1,215.56	0.00	0.00	1,215.56
05 2900 610 000 0 065		JR HIGH VOLLEYBALL	4,166.71	60.00	0.00	4,226.71
Total:	Expenditure		49,821.38	43,684.01	1,924.53	91,580.86
Total:	05		743,486.35	137,840.63	147,645.89	856,421.09

Fund: 06 LUNCH FUND

			Beginning Balance	Debits	Credits	Ending Balance
Current Assets						
06 101		CASH	62,145.12	47,847.09	52,017.35	57,974.86
Total:	Current Assets		62,145.12	47,847.09	52,017.35	57,974.86
Fund Balance						
06 704		FUND BALANCE	62,145.12	52,017.35	47,847.09	57,974.86
Total:	Fund Balance		62,145.12	52,017.35	47,847.09	57,974.86
Revenue						
06 1510		INTEREST ON INVESTMENTS	7.05	0.00	5.12	12.17
06 1620		DAILY SALES OF BREAK/LUNCH/MILK	32,503.47	0.00	32,448.75	64,952.22
06 3150		STATE REIMBURSEMENT(OF NUTRITION PROG)	0.00	0.00	186.98	186.98
06 4210		FEDERAL REIMBURSEMENT OF NUTR PROGRAM	10,234.68	0.00	13,001.89	23,236.57
06 5690		OTHER NON-REVENUE RECEIPTS	(205.25)	0.00	42.61	(162.64)
Total:	Revenue		42,539.95	0.00	45,685.35	88,225.30
Expenditure						
06 3100 110 000		SALARIES TO NON-INSTRUCTIONAL EMPLOYEES	21,392.38	23,576.20	0.00	44,968.58
06 3100 290 000		LUNCH PROGRAM EMPLOYEE BENEFITS	4,003.19	4,287.45	0.00	8,290.64
06 3100 333 000		MILEAGE PAID TO STAFF	0.00	37.10	0.00	37.10
06 3100 610 000		LUNCH SUPPLIES	1,085.46	316.14	0.00	1,401.60
06 3100 630 000		LUNCH PROGRAM FOOD EXPENSES	30,851.06	23,194.97	2,161.74	51,884.29
06 3100 810 000		DUES AND FEES	459.94	605.49	0.00	1,065.43
Total:	Expenditure		57,792.03	52,017.35	2,161.74	107,647.64
Total:	06		224,622.22	151,881.79	147,711.53	311,822.66

Fund: 07 2021 REFINANCED (2016) A & B BONDS

				Beginning Balance	Debits	Credits	Ending Balance
Current Assets							
07 101			CASH	643,712.80	29,806.64	297.25	673,222.19
07 101 1300			CASH	810,221.71	0.00	0.00	810,221.71
07 900			Cash County Treasurer	411,820.80	0.00	0.00	411,820.80
	Total:	Current Assets		1,865,755.31	29,806.64	297.25	1,895,264.70
Fund Balance							
07 704			FUND BALANCE	1,865,755.31	297.25	29,806.64	1,895,264.70
	Total:	Fund Balance		1,865,755.31	297.25	29,806.64	1,895,264.70
Revenue							
07 1100			LOCAL PROPERTY TAXES	172,097.80	297.25	29,573.40	201,373.95
07 1115			CARLINE TAXES	0.00	0.00	12.71	12.71
07 1140			Interest Levied Tax	27.25	0.00	151.53	178.78
07 1510			INTEREST	48.34	0.00	55.56	103.90
07 3130			HOMESTEAD EXEMPTION	1,801.36	0.00	13.44	1,814.80
	Total:	Revenue		173,974.75	297.25	29,806.64	203,484.14
	Total:	07		3,905,485.37	30,401.14	59,910.53	3,994,013.54

Fund: 08 Special Building Fund

			Beginning Balance	Debits	Credits	Ending Balance
Current Assets						
08 101		CASH - FARMER & MERCHANTS BANK	857,097.40	3,483.35	32,584.56	827,996.19
08 101 1400		CASH	841,820.10	0.00	0.00	841,820.10
08 101 1600		CASH	66,232.83	0.00	0.00	66,232.83
08 106		SAVINGS CERTIFICATES	50,000.00	0.00	0.00	50,000.00
08 106 1		SAVINGS CERTIFICATES	512,922.15	0.00	0.00	512,922.15
08 900		Cash County Treasurer	35,716.59	0.00	0.00	35,716.59
Total:	Current Assets		2,363,789.07	3,483.35	32,584.56	2,334,687.86
Fund Balance						
08 704		FUND BALANCE	2,363,789.07	32,584.56	3,483.35	2,334,687.86
Total:	Fund Balance		2,363,789.07	32,584.56	3,483.35	2,334,687.86
Revenue						
08 1100		LOCAL PROPERTY TAXES	16,953.75	34.08	3,385.62	20,305.29
08 1115		CARLINE TAXES	0.00	0.00	3.65	3.65
08 1140		Interest Levied Tax	2.27	0.00	22.10	24.37
08 1510		INTEREST on CD'S AND INVESTMENTS	83.17	0.00	71.98	155.15
Total:	Revenue		17,039.19	34.08	3,483.35	20,488.46
Expenditure						
08 2610 720 000		BUILDINGS	140,000.00	32,550.48	0.00	172,550.48
Total:	Expenditure		140,000.00	32,550.48	0.00	172,550.48
Total:	08		4,884,617.33	68,652.47	39,551.26	4,862,414.66

Fund: 09 Qualified Capital Purpose Fund

				Beginning Balance	Debits	Credits	Ending Balance
Current Assets							
09 101			CASH	289,889.24	2,903.13	28.67	292,763.70
	Total:	Current Assets		289,889.24	2,903.13	28.67	292,763.70
Other Assets							
09 900			Cash County Treasurer	11,401.36	0.00	0.00	11,401.36
	Total:	Other Assets		11,401.36	0.00	0.00	11,401.36
Fund Balance							
09 704			FUND BALANCE	301,290.60	28.67	2,903.13	304,165.06
	Total:	Fund Balance		301,290.60	28.67	2,903.13	304,165.06
Revenue							
09 1100			LOCAL PROPERTY TAXES	13,790.19	28.67	2,838.57	16,600.09
09 1115			CARLINE TAXES	2.81	0.00	2.66	5.47
09 1140			Interest Levied Tax	8.37	0.00	28.78	37.15
09 1510			INTEREST ON INVESTMENTS	24.79	0.00	24.71	49.50
09 3180			PRO-RATE MOTOR VEHICLE	0.00	0.00	8.41	8.41
	Total:	Revenue		13,826.16	28.67	2,903.13	16,700.62
	Total:	09		616,407.36	2,960.47	5,834.93	625,030.74

Fund: 13 2022 Bond

				Beginning Balance	Debits	Credits	Ending Balance
Current Assets							
13 101			CASH	1,027,133.10	42,147.45	436.04	1,068,844.51
	Total:	Current Assets		1,027,133.10	42,147.45	436.04	1,068,844.51
Fund Balance							
13 704			FUND BALANCE	1,027,133.10	418.61	42,130.02	1,068,844.51
	Total:	Fund Balance		1,027,133.10	418.61	42,130.02	1,068,844.51
Revenue							
13 1100			LOCAL PROPERTY TAXES	216,692.29	418.61	41,495.14	257,768.82
13 1115			CARLINE TAXES	33.90	0.00	32.06	65.96
13 1140			Interest Levied Tax	104.98	17.43	382.81	470.36
13 1510			INTEREST ON INVESTMENTS	80.22	0.00	88.60	168.82
13 3180			PRO-RATE MOTOR VEHICLE	0.00	0.00	148.84	148.84
	Total:	Revenue		216,911.39	436.04	42,147.45	258,622.80
	Total:	13		2,271,177.59	43,002.10	84,713.51	2,396,311.82

Fund: 14 RIVERSTONE BANK - CONSTRUCTION

			Beginning Balance	Debits	Credits	Ending Balance
Current Assets						
14 101		CASH	438,303.57	1,535.62	161,732.40	278,106.79
Total:	Current Assets		438,303.57	1,535.62	161,732.40	278,106.79
Fund Balance						
14 704		FUND BALANCE	438,303.57	161,732.40	1,535.62	278,106.79
Total:	Fund Balance		438,303.57	161,732.40	1,535.62	278,106.79
Revenue						
14 1510		INTEREST ON INVESTMENTS	2,872.62	0.00	1,535.62	4,408.24
Total:	Revenue		2,872.62	0.00	1,535.62	4,408.24
Expenditure						
14 2610 720 000		BUILDINGS	406,389.15	161,732.40	0.00	568,121.55
Total:	Expenditure		406,389.15	161,732.40	0.00	568,121.55
Total:	14		1,285,868.91	325,000.42	164,803.64	1,128,743.37

Fund: 16 RIVERSTONE BANK - SPECIAL BUILDING

				Beginning Balance	Debits	Credits	Ending Balance
Current Assets							
16 101			CASH	68,248.13	162,290.31	161,737.69	68,800.75
	Total:	Current Assets		68,248.13	162,290.31	161,737.69	68,800.75
Fund Balance							
16 704			FUND BALANCE	68,248.13	161,737.69	162,290.31	68,800.75
	Total:	Fund Balance		68,248.13	161,737.69	162,290.31	68,800.75
Revenue							
16 1100			LOCAL PROPERTY TAXES	1,981.00	5.29	511.85	2,487.56
16 1115			CARLINE TAXES	3.86	0.00	0.00	3.86
16 1140			Interest Levied Tax	0.00	0.00	17.43	17.43
16 1510			INTEREST ON INVESTMENTS	30.44	0.00	17.08	47.52
16 3180			PRO-RATE MOTOR VEHICLE	0.00	0.00	11.55	11.55
16 5200			TRANSFERS	406,389.15	0.00	161,732.40	568,121.55
	Total:	Revenue		408,404.45	5.29	162,290.31	570,689.47
Expenditure							
16 4500 610 000			GENERAL SUPPLIES	22,811.65	8,228.00	0.00	31,039.65
16 4500 720 000			BUILDINGS	383,577.50	153,504.40	0.00	537,081.90
	Total:	Expenditure		406,389.15	161,732.40	0.00	568,121.55
	Total:	16		951,289.86	485,765.69	486,318.31	1,276,412.52

Nebraska Students Outscore Peer States on ACT

Nebraska students earned the highest composite score nationally compared with states that test all their students on the ACT exam that measures college readiness in English, reading, mathematics, and science.

All Nebraska public school juniors are required to take the ACT as part of the Nebraska Student-Centered Assessment System (NSCAS). Overall Nebraska had 100 percent of public and private school graduates participate in the ACT.

Nebraska's average 2025 ACT composite score is 19.2, up one tenth of a point from 19.1 in 2024. The average composite score of the states that also test 100% of students is 18.2. The highest possible ACT score is 36.

Nebraska also continues to stand out compared to states with more than 90 percent of graduates taking the ACT. The average score of those 15 states is 18.4. This is a significant comparison as states that test a high percentage of graduates tend to have lower averages as the scores include more students who are not on a college course-taking track.

The average of all students who take the ACT nationwide remained the same from last year at 19.4. Only 36 percent of students take the ACT nationally compared to the 100% of Nebraska graduates.

Nebraska students scored an average of 18.2 in English, up from 18.1 in 2024. In reading, Nebraska students scored an average of 19.6, up from 19.5 in 2024. In math, Nebraska students scored an average of 18.9, up from 18.8 in 2024. And in science Nebraska students scored an average of 19.4, the same as last year.

Next year there will be a change in the way the ACT is administered. Nationally, the science portion will be optional while Nebraska will still require science as part of our state assessment. The writing portion will remain the same, currently it is optional nationally and required for the Nebraska state assessment.

The national and state ACT press release and reports can be viewed and downloaded on the ACT website at:
https://www.act.org/content/act/en/research/services-and-resources/data-and-visualization/grad-class-database-2025.html.

District OR-1

Palmyra Junior-Senior High School - Bennet Elementary

402-780-5327 425 F Street Palmyra, NE 68418 www.districtor1.org

Michael Hart	Linde Walter	Heath Johnson	Jared Haag	Aaron Hoeft
Superintendent	Student Programs	Secondary Principal	Elementary Principal	Activities Director

District OR-1 Public Schools
Community Resource Information: Local Food and Resource Assistance Options

Dear District OR-1 Families,

At District OR-1 Public Schools, we understand that times can be challenging, and we want to ensure our families are aware of local resources that can help meet essential needs. Several community organizations provide food assistance and other supports throughout our area. Below is a list of available programs and upcoming events.

Local Food Bank Resources

1. Mom's Food Pantry – By Appointment Only
To schedule an appointment, call the **Food Bank of Lincoln** at **(402) 466-8170**.
When prompted, enter your zip code to get connected with **Mom's Food Pantry**

2. Food Bank of Lincoln at Palmyra
📍 *Beautiful Savior Lutheran Church – 955 C Street, Palmyra*
🗓️ *2nd Saturday of each month | 11:00 a.m. – 12:00 p.m.*

3. Food Bank of Lincoln at Unadilla City Park
📍 *Unadilla City Park*
🗓️ *1st Friday of each month | 2:00 – 3:00 p.m.*
🚗 *Drive-Through Distribution*

4. Panama Pantry
📍 *205 Pine Street, Panama, NE*
🗓️ *3rd Wednesday of each month | 3:00 – 5:00 p.m.*
📞 *Call (402) 450-5284 for more information*

5. Food Bank of Lincoln at Bethel United Church of Christ
📍 *2400 Central Avenue, Nebraska City, NE*
🗓️ *2nd Thursday of each month | 10:00 – 11:00 a.m.*

District OR-1

Palmyra Junior-Senior High School - Bennet Elementary

402-780-5327 425 F Street Palmyra, NE 68418 www.districtor1.org

Michael Hart	Linde Walter	Heath Johnson	Jared Haag	Aaron Hoeft
Superintendent	Student Programs	Secondary Principal	Elementary Principal	Activities Director

6. Food Bank of Lincoln at Southwood Lutheran Church
📍 *4301 Wilderness Hills Blvd, Lincoln, NE*
🗓️ *3rd Tuesday of each month | 4:00 – 5:00 p.m.*

7. Food Bank of Lincoln at Waverly Community Center
📍 *11120 N 141st Street, Waverly, NE*
🗓️ *2nd Friday of each month | 3:00 – 4:00 p.m.*

Community Event

Santa's Overflow
📍 *Bennet Legion - 970 Monroe St, Bennet, NE*
🗓️ *Friday, December 6th | 10:00 a.m. – 2:00 p.m.*
🎁 *Items available include food, clothing, toys, gifts, and toiletries.*

District Support Options

If your family's financial situation changes, please reach out to your child's school building. You may be eligible for:

- **Free or Reduced Lunch Program**
- **District OR-1 Backpack Program** (provides food items for students to take home over weekends)

We are here to support you. For assistance or more information about these programs, please contact your child's appropriate school.

Thank you for being an important part of our school community.

Warm regards,
District OR-1 Public Schools

OCT 2025

PALMYRA HIGH SCHOOL
CAREER & TECHNICAL EDUCATION
NEWSLETTER

What is CTE?

What is CTE? Career and Technical Education (CTE) programs give students the chance to explore real-world skills that prepare them for both college and future careers. CTE connects classroom learning with hands-on experiences in areas such as Family and Consumer Sciences, Agriculture, Business, Industrial Technology, and more. These courses help students build valuable life skills like communication, teamwork, problem-solving, and leadership, all while exploring possible career paths.

CTE®

Learning that works for Nebraska



The CTE Newsletter

To help highlight the amazing things happening in our CTE classrooms, we will be sharing a monthly CTE newsletter with our school community. Each month, we'll showcase projects, events, and learning experiences that our students are involved in. This is a great way to celebrate student success while keeping families and community members connected to the learning happening every day. We are excited to share the incredible opportunities CTE provides for our students!

The Palmyra CTE Teachers are: Ag - Mrs. Beach; Digital Communications - Mr. Conn & Mrs. Gill; FCS - Mrs. Paxton; STS: Mr. Fritsch

SKILLED & TECHNICAL SCIENCES



Ayla, Natalie, & Madison



Jackson



Braxton & Grady



Bo



Koen

Our Skilled & Technical Sciences (STS) students are busy turning theory into practice with some truly impressive, hands-on projects across all grade levels! The work happening in our shops showcases the practical, valuable skills students are mastering.

The competition was fierce, but the seventh graders have officially set a new school record with their balloon-powered cars! Their innovative vehicles achieved a remarkable distance of 42 feet. This project challenged students to design, build, and optimize their cars for maximum thrust and efficiency, proving that a little air power can go a long way.

The eighth graders are currently putting the finishing touches on a fantastic community project: power tool birdhouses. This unit has taught them practical construction skills, safe operation of various power tools, and the importance of precise measurements, all while creating durable and functional homes for local wildlife.

In Woods Class, students are applying foundational woodworking techniques to craft sturdy and functional toolboxes. This project emphasizes precision cutting, joint construction, and finishing techniques.

In HS Intro to STS, safety is the first priority! Students in this course are thoroughly focused on wood shop safety, ensuring they understand the essential rules and procedures for a safe working environment before they start major projects.

In Welding, the sparks are flying as our welding students master a sophisticated skill —TIG (Tungsten Inert Gas) welding. Known for producing high-quality, precise welds, TIG welding is a valuable trade skill that requires intense focus and practice.

Keep an eye out for updates as our STS students continue to showcase their technical skills and ingenuity in these exciting, hands-on learning environments!

AGRICULTURE

October has been a very busy month! Animal Science is learning about the digestion and reproduction systems of livestock animals and did a sensory lab to determine the four compartments of a ruminant stomach. FFA Leadership class has been working on their 7 Habits of Highly Effective Teens and ended their unit with a Shark Tank project. They were also a huge help in preparing our FFA Harvest Lunch at the local cooperatives. 7th Grade Ag was a huge help in taking care of our class goat- Dottie and learning about the care and maintenance of livestock animals. They are now gearing up to learn about plant science careers and the importance of crops in Nebraska. 8th Grade Ag is discovering the different steps of the farm to table process and dove into the elements and careers that get everyday products from the farm to their tables. Finally Plant Science had their first harvest out of our aquaponic grow towers and enjoyed making their own salads. In class we just finished learning about plant reproduction. At the end of this week students were able to identify 40 different seeds and 16 different crops.



Plant Science class is enjoying their salads made from the lettuce they grew and harvested in our aquaponic grow towers.
Students: Shayla, Maddie, Balthier, Easton, Riley, Barrett, and Owen

FAMILY & CONSUMER SCIENCES

The FCS Department has been hard at work this month with plenty of hands-on learning and creative projects! FCS 7 students kicked off their Foods and Nutrition unit by creating children's books to help them learn about MyPlate in a fun and imaginative way. Lifespan Development students explored Early Childhood and the adolescent years, diving into what makes these stages of life so unique. In Design, students have been sewing their "quillows" (quilted pillows), combining creativity and skill as they learn to use sewing machines. And one student has started to create a garment for competition!

Health students wrapped up their unit on Disease Prevention with a visit from Nurse Christine, who shared her expertise and real-world insight. They also finished their unit on Injury Prevention with guest speaker Ryan Moore from the Bennet Fire Department, who discussed safety and first aid. Over in Nutrition, students are in the middle of their nutrients unit and made delicious crepes to better understand carbohydrates in our diet.

On top of all that, Mrs. Paxton attended a Culinary Training where she practiced new international foods labs to bring back to the classroom, so stay tuned for some exciting new recipes coming soon! It's been an exciting and busy time in FCS, filled with learning, laughter, and lots of hands-on experiences. We're proud of our students for working hard and can't wait to see what they create and discover next!



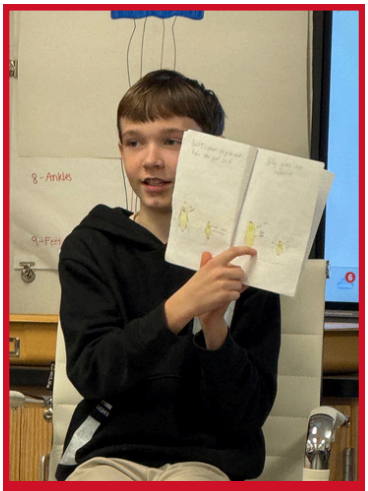
Sophia showing off her amazing crepes



Olivia working on her Quillow



Culinary Class with their crepes: Hope, Bella, Sophia, Maddie, Andyn, Narissa & Logann



Dominic reading his MyPlate story about Banana Billy



Mrs. Paxton at Culinary Training



Narissa starting her garment for Design



Bo & Heider

VIDEO PRODUCTION

The Video Production team has been busy getting familiar with their new software, Adobe Premiere Pro 2025. This upgrade has allowed students to work in a more layered and professional editing environment, transitioning smoothly from WeVideo to Premiere Pro.

This fall, students produced a variety of sports hype videos for volleyball, football, and cross country using WeVideo. They also created macro videography clips for volleyball games, highlighting match points, ace serves, blocks, and kills. While these short clips required more detailed editing—such as removing green screens and adding graphics and backgrounds—their shorter length made them ideal for quick playback on video screens and easier to manage during editing.

Currently, students are beginning their personal projects before shifting focus to winter sports coverage. These projects include creating videos featuring veterans and alumni, tutorials on navigating the veterans' website, and behind-the-scenes footage from game days.

Be sure to check out their latest work on the school's YouTube channel!

PALMYRA YOUTUBE CHANNEL LINK

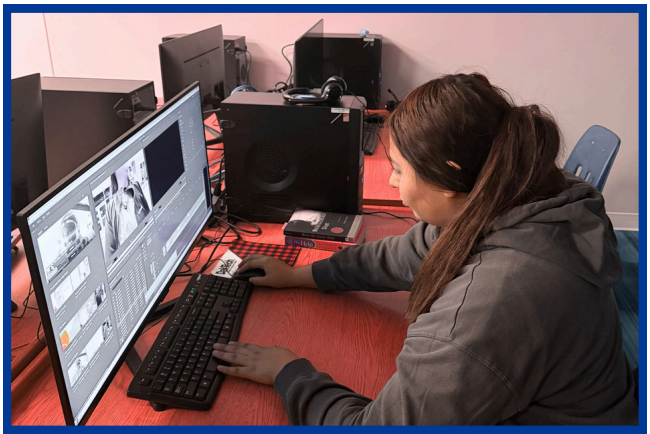
MEDIA PRODUCTION

The Media Production team has been hard at work building the 120-plus pages of the new 2025–26 yearbook, kicking off the process with a three-hour workshop in September. Since then, students have been busy designing pages for Homecoming, fall sports, and the official yearbook cover.

But Media Production is about more than just the yearbook. Students have also been creating and sharing video content, photos, and club and school updates through the district's television displays.

Exciting software updates are coming to these displays, bringing a fresh new look and improved performance. Students will also notice updates to the programming interface—similar in design and functionality to many Adobe products used across other computer courses.

These upgrades aim to enhance and streamline the visual experience while improving functionality at both Palmyra and Bennet Elementary.



Anaid



Palmyra High School Blood Drive

Held on the Bloodmobile

Monday, November 24
1:30PM – 6:00PM

AppointmentsRecommended

Visit ncbb.org/searchdrives

Use sponsor code **PHS**

*You can also scan the **QR Code** to access the schedule*

For questions, contact **Ms. Beach**

Areyou16yearsold?

Please have your parent permission form complete & with you at donation

(Must be completedeachtimeyoudonatewhileyou are 16)

877.486.9414
ncbb.org

Appointments are preferred however walk-ins will be welcomed if space permits. Please remember to eat, drink, and bring your ID with your name and photo. Visit ncbb.org/coronavirus for COVID-19 safety protocols.

Panther Den Pictures: Updated: October 31st, 2025
The store is located just inside the west activities entrance at PHS.





Name: _____ **Teacher:** _____

NOVEMBER AFFIRMATIONS CHALLENGE

KEEP THIS DOCUMENT IN A HIGHLY VISIBLE PLACE (FRIDGE, BATHROOM MIRROR, ETC.). HAVE YOUR STUDENT STATE OR WRITE THE AFFIRMATION ON THE APPROPRIATE DAY AND DISCUSS THE IMPORTANCE OF AFFIRMATIONS AND POSITIVE SELF TALK, ESPECIALLY WHEN FACING CHALLENGES WITH SCHOOL WORK, SPORTS, FRIENDSHIPS, ETC. INITIAL THE SQUARE ON EACH OF YOUR STUDENTS SHEETS ONCE COMPLETED AND RETURN THIS DOCUMENT TO MR. LAHMON BY DECEMBER 5TH. IF 80% OF STUDENTS/FAMILIES COMPLETE THIS CHALLENGE, THERE WILL BE A WHOLE SCHOOL REWARD. HAVE FUN WITH IT AND FEEL FREE TO SEND PICTURES OF ART PIECES CREATED WITH THE AFFIRMATIONS OR ANY OTHER CREATIVE IDEAS YOU COME UP WITH!

IT TAKES TIME AND EFFORT TO TRAIN OUR BRAINS TO BE POSITIVE AND RESILIENT. WITH YOUR HELP, WE CAN ENSURE THAT ALL STUDENTS BECOME RESILIENT LEARNERS, ATHLETES, MUSICIANS, FRIENDS, ETC. WHO WILL REACH THEIR FULL POTENTIAL!

IF YOU HAVE QUESTIONS, PLEASE FEEL FREE TO REACH OUT TO AUSTIN LAHMON AT LAHMON.AUS@DISTRICT01.NET

I am brave Nov 1	I am grateful for who I am Nov 2	I can learn from my mistakes Nov 3	I can do hard things Nov 4	I believe in myself Nov 5
I am loved Nov 6	I am unique and that's my strength Nov 7	I can always try my best Nov 8	I am proud of myself and my efforts Nov 9	I am confident in my abilities Nov 10
I am helpful and make a difference Nov 11	I am a good friend Nov 12	I am kind and empathetic Nov 13	I am responsible and can make good choices Nov 14	I am respectful to myself and others Nov 15
I am capable and strong Nov 16	I am a positive thinker Nov 17	I have strengths that I use every day Nov 18	My body is strong and can handle big feelings Nov 19	I am strong. I am safe. I am loved. Nov 20
I am a leader Nov 21	I am a problem solver Nov 22	I am creative and can think of solutions Nov 23	I am important and my feelings matter Nov 24	I am a good student and try my best Nov 25
Mistakes help me grow Nov 26	I talk to people I trust to help me Nov 27	I try my best, even when things are hard Nov 28	I am resilient Nov 29	I am loved and cared about Nov 30

Olson Complex Baseball Infield Grass Project

Special thanks to the College World Series Foundation, Tom Fitzpatrick, and the Bennet American Legion Post for their contributions and hard work in securing donations for this project.





Instruction

Artificial Intelligence

Introduction

District OR-1 Public Schools acknowledges that artificial intelligence continues to emerge as a resource that may assist students with future technology and different wants of learning. However, artificial intelligence also poses a challenge to delineate the responsible use of artificial intelligence with student plagiarism. As a result, the Board of Education adopts this Policy to specifically address how the District will address academic honesty and integrity regarding a student's use of artificial intelligence.

Permissible Uses of Artificial Intelligence in School Assignments

Students may use artificial intelligence or related platforms when any of the following occurs:

1. The student receives advance permission from the teacher for the given assignment or project; or
2. The teacher's classroom rules or expectations established artificial intelligence as a permissible resource for students to access.

Any student with questions about the use of artificial intelligence should contact their teacher in advance of using artificial intelligence to assist with any assignment. It is the responsibility of each student to understand the permissible use (if any) of artificial intelligence in a given class or a particular assignment. Students must be fully forthright and honest about their use of artificial intelligence to assist with any school assignment.

Impermissible Uses of Artificial Intelligence in School Assignments

Unless otherwise permitted by this Policy, students may not use artificial intelligence or related platforms to assist or complete any assignment, project, test, or other school-related task. The impermissible use of artificial intelligence may subject the student to discipline in accordance with the District's plagiarism policy and academic dishonesty rules.

First Review Reading: July 10.2023
Date of Adoption: August 14, 2023

Draft Policy Proposal: November 10, 2025

Student Use of Artificial Intelligence

District Purpose Statement

District OR-1 Public Schools acknowledges that artificial intelligence continues to emerge as a resource that may assist students with future technology and different wants of learning needs. However, artificial intelligence also poses a challenge in delineating the responsible use of artificial intelligence in student plagiarism. As a result, the Board of Education adopts this Policy to specifically address how the District will address academic honesty and integrity regarding a student's use of artificial intelligence.

This policy aims to ensure that student use of Artificial Intelligence (AI) technologies supports academic integrity, enhances learning, and aligns with district-approved instructional practices. Students are prohibited from using AI technologies for academic or extracurricular purposes unless the use meets one or more of the following conditions:

- **Secondary Role in Research**
  - AI may be used as a secondary tool within Google searches (e.g., summaries, suggested resources, clarifications).
  - In this context, AI is to supplement—not replace—direct engagement with primary sources and teacher-provided materials.
- **Integration Within Official Curriculum**
  - AI use is permitted when it is specifically embedded within an official district curriculum or instructional lesson.
  - Teachers must provide specific directions on how the AI will be used to support designated learning objectives.
- **Approved District List**
  - AI tools explicitly approved and published on the official district website may be used for classroom and learning purposes.
  - The district will maintain and regularly update this list to reflect current instructional priorities, legal considerations, and data privacy standards.

Staff and Student Responsibilities

- Students must adhere to the above guidelines and use AI ethically and responsibly.
- Teachers are responsible for guiding and monitoring students' use of AI within the classroom.
- Administrators will update and maintain the official list of approved AI tools and communicate updates to staff, students, and families through district communication channels.

Unauthorized Use

- Unauthorized use of AI technologies—including the use of unapproved tools, plagiarism through AI-generated content, or reliance on AI in violation of the conditions above—will be treated as a violation of the district's academic integrity policy.

Review

- This policy will be reviewed annually to ensure it remains relevant to evolving technologies and educational best practices.

First Review Reading: November 10, 2025
Date of Adoption: December 8, 2025

District OR-1 Sample Policy on District Awards and Retention and Removal of Awards

Purpose:

- This policy establishes guidelines for the management, display, retention, and disposition of awards and trophies at Palmyra Junior/ Senior High School. The purpose of the policy is to:
    - Honor the accomplishments of students and school programs in a fair and equitable manner.
    - Provide clear and consistent rules for managing the school's growing collection of awards.
    - Ensure the school's historical legacy is preserved for future generations.
    - This policy affirms that all awards, including trophies, plaques, and other forms of recognition presented to the school, are the property of Palmyra Junior/ Senior High School.

Award Display Timelines:

- Due to a limited amount of space and a competing desire to recognize the accomplishments of our students the following award timelines have been established:
    - **High School Team Awards:**
        - All awards earned by a board-recognized high school extracurricular or academic program will be retained on display for **7** years. Conference, Regional, and Sectional awards will be retained for **50** years. State championship and runner-up awards will be retained permanently.
        - All conference and state tournament awards will be noted publicly on a common plaque or digital display.
    - **Middle School Awards:**
        - Middle school awards, including donated youth program awards, will be retained until the members of the team or individual graduates high school. At that time, the award will be auctioned off, donated to a member of the winning team, given to the individual, or disposed of.
    - **Individual Awards:**
        - Individual awards will be retained for **7** years after the student's tenure at the high school.
        - After seven years, individual state honors will be noted publicly on a common plaque to be retained permanently in the school.
    - **Awards for Coaches**
        - Conference awards will be retained for **50** years and will be noted publicly on a common plaque.
        - State level awards will be retained permanently.

Retention and Disposal of Awards:

- When space limitations occur, the athletic director, in conjunction with the high school principal and head coach or activity sponsor, may remove trophies or awards using the following guidelines:
    - Maintain State Champion and/or State Runner-Up trophies and/or plaques.
    - Take out the oldest awards first in one year increments.
    - When individual photos are removed, efforts will be made to give the photo to the individual or the family of the individual.

- If All-State or individual State Champion framed photos are removed, the student's name, position/event, and year of honor should be displayed in a designated location.
- Trophies or plaques removed from display cases due to space limitations will be auctioned off, donated to a member of the winning team, or disposed of.
- Individual and coaching awards will be given to the individual or coach.

Display of Awards

- **Display location:** Awards and trophies will be displayed in designated, high-traffic areas, such as the main entrance, gymnasium lobby, or common hallways, to ensure maximum visibility for students, staff, and the community.
- **Equitable recognition:** Display cases will showcase a balance of achievements, including athletics, academics, fine arts, and extracurricular activities. The displays will be periodically rotated to provide fair recognition for all student groups.
- **Maintenance:** The Activities Director, or a designated staff member, will be responsible for the regular cleaning, maintenance, and organization of all display cases.
- **Security:** Display cases will remain locked at all times to protect the awards from damage or theft.

Digital Archives

- To complement the physical displays, the school will maintain a digital archive of award recipients.
  - **Process:** High-resolution photographs of awards, award winners, and teams will be taken and stored in a database.
  - **Access:** The digital archive will be available to students, alumni, and the public via the school's official website.

Responsibility

- The Activities Director is responsible for implementing and managing this policy. Any exceptions or special considerations must be approved by the school administration.

Reviewed: November 10.2025

Superintendent "Intent to Return" Statement
2026-2027 School Year
Michael T. Hart
District OR-1 Public Schools

Monday, November 10, 2025

District OR-1 Board Members:

I am required to remind the Board in writing of the provision related to my contract renewal no later than **December 15th** each year. This letter serves as documentation in meeting that requirement.

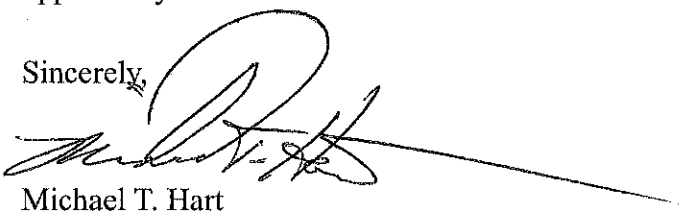
Excerpt from the contract:

- ***Superintendent's Request to Extend.*** *In each contract year, the Superintendent shall, by December 15th of such contract year, notify the Board President in writing if the Superintendent desires to extend this Contract for one additional year. If the Superintendent does not notify the Board President in writing by December 15th, then this Contract shall not be extended and shall end on the final day of the existing contract, unless both parties otherwise mutually agree in writing.*

In alignment with the contract requirements, I would like to officially announce my intent to return for the **2026-2027** school year.

It has been an honor to work with such outstanding people and I thank you again for the opportunity to serve and lead this district.

Sincerely,



Michael T. Hart

November 10th, 2025 Principal's Board Report:

- October 27th-31st PHS and Bennet students celebrated Red Ribbon Week and making positive choices. The students enjoyed all the fun dress-up days to promote healthy and positive choices organized by the PHS and 5th grade Student Council members.
- On Friday, October 31st, Bennet Elementary had their annual Halloween parade and fall parties. We appreciate all the parent volunteers and donations that helped make this a special day for our students.
- Monday, November 13th is World Kindness Day. Bennet Elementary students will be participating in a kindness activity on ways to be kind.
- November 18th is the staff in service. Staff will be working through the district technology survey and receiving training on the instructional model.
- PHS MTSS committee met recently to discuss implementation of a WIN time, along with other possible "scheduling" changes to benefit students.
- NEE evaluations are underway in both formal and walk-through form. They appear to be well received. They are collaborative around making improvements for student learning.

Student Services Report
Monday, November 10th, 2025

1. Assessment updates for NSCAS and ACT will be presented at the November in-service to staff. A lot of changes are occurring this spring for state testing.

2. The B-3 team continues to be trained by the state for the mandated early intervention services. We have now completed two training sessions as a team.

3. Special Education staff will be attending several different workshops this next month on: Autism, Transitions, Deaf and Hard of Hearing, and IEP writing.

4. SPED reports were all submitted by the October 31st deadline. Special thanks to Lisa Phillips and Cassie Wemhoff.

5. Curriculum Update
    a. Mrs. Vodicka, Mrs. Johnson and I have started to talk about next year's schedule and classes.
    b. New Second Semester Classes: Meteorology and Sports in History.

Palmyra

November, 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 FFA National Convention **TBD** Volleyball-Varsity **TBD vs. TBD** **10:00am-5:00pm** Flag Football Game @ Palmyra High School Grass Football Field **6:00pm** Post Prom Craft Fair Set Up @ Multiple Locations
2 **8:00am-6:00pm** Post Prom Craft Fair @ Palmyra High School	3 FCCLA District Leadership Conference @ Weeping Water High School Cheer Practice @ Palmyra High School Garden Level Weight Room **11:30am** BOWL-JV/Varsity **Malcolm** **6:15pm-9:00pm** Youth Wrestling Practice @ Palmyra High School East Gym Wrestling Deck	4 Cheer Practice @ Palmyra High School Garden Level Weight Room **6:00pm-7:30pm** JH Girls Preseason Basketball Practice @ Palmyra High School Aux East Gym	5 College Visit @ Nebraska Wesleyan University **6:15pm-9:00pm** Youth Wrestling Practice @ Palmyra High School Garden Level Weight Room	6 Cheer Practice @ Palmyra High School Garden Level Weight Room **4:30pm** Wrestling-G/JH **Auburn** **6:00pm-7:30pm** JH Girls Preseason Basketball Practice @ Palmyra High School Aux East Gym **6:15pm-9:00pm** Youth Wrestling Practice @ Palmyra High School East Gym Wrestling Deck	7 **11:45am-3:00pm** FFA Mock Contest @ Palmyra High School Ag Shop **6:00pm** One Act Home Performance @ Palmyra High School Main West Gym	8 Doane Honor Band @ Doane College
9 **5:30pm** Football Team Banquet @ Palmyra High School East Commons **7:00pm-8:30pm** FCA Event @ Palmyra High School East Commons	10 Cheer Practice @ Palmyra High School Garden Level Weight Room **1:00pm** ECNC Vocal Clinic @ Auburn High School **6:15pm-9:00pm** Youth Wrestling Practice @ Palmyra High School East Gym Wrestling Deck	11 Cheer Practice @ Palmyra High School Garden Level Weight Room **4:00pm** BOWL-JV/Varsity **Syracuse** **6:00pm-7:30pm** JH Girls Preseason Basketball Practice @ Palmyra High School Aux East Gym	12 College Visit @ Peru State College **6:15pm-9:00pm** Youth Wrestling Practice @ Palmyra High School Garden Level Weight Room	13 Cheer Practice @ Palmyra High School Garden Level Weight Room **6:00pm-7:30pm** JH Girls Preseason Basketball Practice @ Palmyra High School Aux East Gym **6:15pm-9:00pm** Youth Wrestling Practice @ Palmyra High School East Gym Wrestling Deck	14 **6:00pm** Pickleball Tournament @ Palmyra High School Aux East Gym	15 **11:15am** One Act Play @ Fremont High School

16	17 Cheer Practice @ Palmyra High School Garden Level Weight Room Start Winter Practice **2:00pm** Wrestling-G/JH **Weeping Water vs. Multiple Schools vs. Weeping Water** **2:00pm** BOWL-JV/Varsity **Elmwood-Murdock vs. Multiple Schools vs. Elmwood-Murdock** **6:15pm-9:00pm** Youth Wrestling Practice @ Palmyra High School East Gym Wrestling Deck	18 Cheer Practice @ Palmyra High School Garden Level Weight Room No School-Staff Collaborative PD/WD **9:00am** ECNC One Act Play @ Palmyra High School Main West Gym **6:00pm-7:30pm** JH Girls Preseason Basketball Practice @ Palmyra High School Aux East Gym	19 College Visit @ University of Nebraska Campus **6:15pm-9:00pm** Youth Wrestling Practice @ Palmyra High School Garden Level Weight Room	20 NMEA All State Choir & Band @ Lincoln, NE Cheer Practice @ Palmyra High School Garden Level Weight Room **4:00pm** BOWL-JV/Varsity **Johnson County Central** **6:00pm-7:30pm** JH Girls Preseason Basketball Practice @ Palmyra High School Aux East Gym **6:15pm-9:00pm** Youth Wrestling Practice @ Palmyra High School East Gym Wrestling Deck	21 **2:30pm** Wrestling-G/JH **Falls City** **4:15pm-5:00pm** NMEA All State Choir & Band @ Lincoln, NE	22 NMEA All State Choir & Band @ Lincoln, NE **8:30am** Basketball-B/JH **Raymond Central**
23	24 **TBD** Basketball-B/JH **TBD vs. TBD** Cheer Practice @ Palmyra High School Garden Level Weight Room FFA/FCCLA Blood Drive @ Palmyra High School **6:15pm-9:00pm** Youth Wrestling Practice @ Palmyra High School East Gym Wrestling Deck **6:30pm** Elementary Winter Concert @ Palmyra High School Main West Gym	25 Cheer Practice @ Palmyra High School Garden Level Weight Room **5:45pm Basketball-G/Varsity Diller-Odell** **6:00pm-7:30pm** JH Girls Preseason Basketball Practice @ Palmyra High School Aux East Gym **7:15pm Basketball-B/Varsity Diller-Odell**	26 No School Thanksgiving Break	27 No School Thanksgiving Break	28 No School Thanksgiving Break	29
30						

November Activities Board Report

Fall HS Activities Complete:
CC-State Qualifiers: Hailey Hengtgen, Owen Ramaekers, Gannon Hubbard, Kaden Moody, Grady Vasa and Colton Walter
FB- Finished 2-7.
VB-Finished 7-20.

JH Girls WR underway-12 girls participating
JH BBB-26 participants as of 1st practice
HS BBB/GBB/WR—Practice starts Nov. 17th
Home One Act was Nov. 7th
Host ECNC One Act November 18th @ PHS (8 Conference schools)

District OR-1 Public Schools

2025 Board of Education: Committee Assignments:

Updated: ***January 13, 2025***

- **Negotiations Committee:**
  - **Purpose:** Policy # 8152
  - **Meetings:** Several meetings in November -January
  - **Members:** Jaimi Calfee, Dean Busch, and Josh Penterman
- **Curriculum, Committee on American Civics:**
  - **Purpose:** Policy #8153
  - **Meetings:** At least twice a year -- one where public testimony is accepted:
  - **Members:** Jaimi Calfee, Dean Busch, and Dee Moore
- **Transportation/Facilities Committee:**
  - **Purpose:** Discuss and analyze the transportation and facility needs of the district, as well as vehicle replacements and maintenance proposals.
  - **Meetings:** At least quarterly; more frequently when needed:
  - **Members:** Dean Busch and Tim Cheney
- **Finance/Budget Committee:**
  - **Purpose**: Studies financial documents of the district, as well as finance and facilities proposals.
  - **Meetings:** At least quarterly; more frequently when needed
  - **Members:** Josh Penterman and Tim Cheney
- **Policy and Government Relations Committee:**
  - **Purpose:** Review proposed policy revisions and adoptions and make recommendations to the full Board. Participates in government relations activities, such as NASB legislative meetings, visiting with senators, and testifying before the legislature if needed.
  - **Meetings:** As needed and potentially more frequent during the legislative session
  - **Members:** Brandon Desh, Josh Penterman, and Dee Moore
- **Strategic Planning Committee:**
  - **Purpose:** Serve on the district strategic planning committee (when in the SP process) and report meeting progress back to the full board.
  - **Meetings:** As needed during the strategic planning process
  - **Members:** Brandon Desh and Dee Moore
- **School Improvement Steering Committee:**
  - **Purpose:** *Assist in the SIP goal-setting process.*
  - **Meetings:** *As needed during the school accreditation and goal-setting process.*
  - **Members:** Jaimi Calfee and Dee Moore
- **Administration Review Committee:**
  - **Purpose:** Completes the annual evaluation of the Superintendent, with input from the Board as a whole.
  - **Meetings:** 1-3 times before the Superintendent's evaluation.
  - **Member:** Board President
- **Foundation for Knowledge:**
  - **Purpose:** Serves as the BOE representative on the *Foundation for Knowledge* Board.
  - **Meetings:** As needed
  - **Member:** Jaimi Calfee
- **Proposed Adjunct Committees:**
  - As needed

Instruction

Artificial Intelligence

Introduction

District OR-1 Public Schools acknowledges that artificial intelligence continues to emerge as a resource that may assist students with future technology and different wants of learning. However, artificial intelligence also poses a challenge to delineate the responsible use of artificial intelligence with student plagiarism. As a result, the Board of Education adopts this Policy to specifically address how the District will address academic honesty and integrity regarding a student's use of artificial intelligence.

Permissible Uses of Artificial Intelligence in School Assignments

Students may use artificial intelligence or related platforms when any of the following occurs:

1. The student receives advance permission from the teacher for the given assignment or project; or
2. The teacher's classroom rules or expectations established artificial intelligence as a permissible resource for students to access.

Additions?:

- Add with approval of administration
- resource page for parents
- Other

Any student with questions about the use of artificial intelligence should contact their teacher in advance of using artificial intelligence to assist with any assignment. It is the responsibility of each student to understand the permissible use (if any) of artificial intelligence in a given class or a particular assignment. Students must be fully forthright and honest about their use of artificial intelligence to assist with any school assignment.

Impermissible Uses of Artificial Intelligence in School Assignments

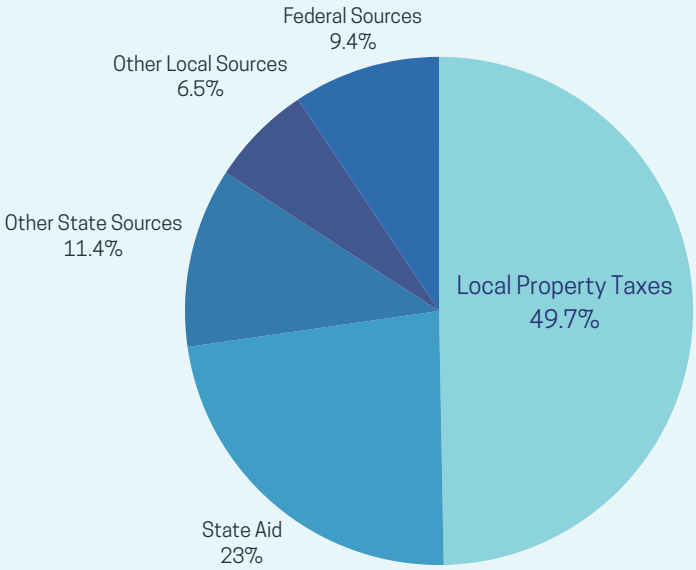
Unless otherwise permitted by this Policy, students may not use artificial intelligence or related platforms to assist or complete any assignment, project, test, or other school-related task. The impermissible use of artificial intelligence may subject the student to discipline in accordance with the District's plagiarism policy and academic dishonesty rules.

First Review Reading: July 10.2023
Date of Adoption: August 14, 2023

EDUCATION FUNDING

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REVENUE SOURCES



Local Property Taxes
Determined by local school boards, subject to levy limits, revenue caps, and spending limits

Federal Sources
Reimbursements for federal programs like special education, Title I, and early childhood education

State Aid
Money paid to schools via the state aid formula

Other Local Sources
Fees and local motor vehicle and utilities taxes

Other State Sources
Special education reimbursements, state apportionment, homestead exemptions, etc.

Note: This data does not include changes to funding implemented in the 2023 Legislative session as the impact of those changes is still to be determined. Additionally, federal funding portions may be inflated by pandemic relief funds that are now expired.

SCHOOL DISTRICT REVENUE LIMITS



Spending Limit
The spending limit works by applying a rate of growth (Basic Allowable Growth Rate) to the main portion of each district's budget, based on the prior year's budget. The amount a school's budget can grow from year to year is limited currently to 2.5%, subject to revision by the Legislature.



Property Tax Limit
By law, the maximum property tax levy is currently $1.05 per $100 of property value. There are some exceptions to this limit, including the option for a levy override approved by the voters in a given district, which can be accessed for up to 5 years.



Property Tax Request Authority Limit
A district's property tax request authority is the amount of property taxes a district can request each year. Growth in property tax revenue is limited to 3% each year with certain exceptions. A school board can exceed the property tax request authority by up to 7% (based on enrollment) if at least 70% of its members approve.

TEEOSA

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NEEDS – RESOURCES =

- Basic Funding
- Poverty Allowance
- Limited English Proficiency (LEP) Allowance
- Focus School & Program Allowance
- Summer School Allowance
- Special Receipts Allowance
- Transportation Allowance
- Elementary Site Allowance
- Distance Education & Telecommunications Allowance
- Averaging Adjustment
- New School Adjustment
- Student Growth Adjustment
- Student Growth Adjustment Correction
- Community Achievement Plan Adjustment
- Poverty Allowance Correction
- LEP Allowance Correction
- Non-Qualified LEP Adjustment

- Yield from Local Effort Rate
- Net Option Funding
- Allocated Income Tax
- Community Achievement Plan Aid
- Other Receipts Actually Received by the District
- Foundation Aid

For a detailed description of each of the funding formula components, scan here:

EQUALIZATION AID

+ ADDITIONAL ITEMS =

- Net Option Funding
- Allocated Income Tax
- Community Achievement Plan Aid
- Prior Year State Aid
- Corrections
- Foundation Aid

Equalization aid is a component of state aid meant to help schools make up differences in the funds they are able to raise through local sources and is not guaranteed. A school district may be equalized or non-equalized within the state aid formula.

All districts are guaranteed at least some state aid through the TEEOSA formula through the allocated income tax .

Beginning in the 2023-2024 school year, each district receives $1500 per student in Foundation Aid, regardless of equalization.

$ TOTAL STATE AID $

STATE FUNDING OUTSIDE THE TEEOSA FORMULA

SPECIAL EDUCATION REIMBURSEMENTS
($224 MILLION)

PROPERTY TAX CREDIT
($158 MILLION)

STATE APPORTIONMENT
($60 MILLION)

HOMESTEAD EXEMPTIONS
($53 MILLION)

CATEGORICAL PROGRAMS
($15 MILLION)

Source: Nebraska Department of Education 2022/23 Statewide Annual Financial Report

BUDGET PROCESS

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OVERVIEW

Nebraska creates a **two-year budget**, though the Legislature can continue making adjustments throughout each year as needed. The two-year budget period is called the biennium. **The state's budget must be balanced**, meaning that spending can only occur to the extent that money is available. Nebraska cannot borrow money for general spending needs, with very narrow exceptions for the construction of roads. An increase in spending or unexpected decline in revenues may create a budget "shortfall." Since the state must balance its budget, the Legislature must fix a shortfall through some combination of spending cuts, tax increases, cash fund transfers, and use of cash reserves.

WHO IS INVOLVED?



THE PEOPLE OF NEBRASKA

Every bill introduced in the Nebraska Legislature, including the series of bills that make up the budget, are scheduled for a public hearing. The Appropriations committee also hears from department heads during the hearing process. Anyone may participate and offer feedback on the budget proposals. Individuals can also reach out to their senator at any time to offer support or opposition for any aspect of the budget.



THE APPROPRIATIONS COMMITTEE

In January and February, the Legislature's Appropriations Committee meets with **Legislative Fiscal Office** staff to review agency budget requests. They develop a preliminary recommendation within 20 to 30 legislative days of the Governor's budget submission (Legislature, Rule 8, Sec. 3, 2023-24). The Committee uses revenue forecasts by the **Nebraska Economic Forecasting Advisory Board** to determine how much revenue it has available to appropriate. Next, the Appropriations Committee holds mandatory public hearings on the budget proposal.



THE LEGISLATURE

Once advanced from the Appropriations Committee, the full Legislature will debate and potentially amend the series of bills that comprise the budget for three rounds: General File, Select File, and Final Reading. Almost all budget bills are passed with a two-thirds vote (33 of 49) of the Legislature, which ensures they take effect the day after the bills are enacted using an "emergency clause."



THE GOVERNOR

The Governor begins the budget process in the year before the long legislative session, working with the **Department of Administrative Services (DAS) Budget Division**. The proposal is due to the Legislature by January 15 in odd-numbered years (or February 1 for a new Governor). Once the budget is passed, the Governor may sign the bills, decline to sign them (but allow them to take effect automatically), veto bills, or veto particular items in each bill. The Legislature may override all or part of any veto with 30 votes.

BUDGET TIMELINE

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JULY
July 15 - Budget forms to agencies

SEPTEMBER
September 15 - Agencies submit budget requests

OCTOBER
Forecasting Board meets

DAS submits proposals to Governor

JANUARY
Governor sends bill to Legislature for introduction

FEBRUARY
Forecasting Board meets

Committee hearings

MARCH
March 15 - Prelim Report due from Appropriations committee

APRIL
Forecasting Board meets

Amendments introduced/debated

DAY 70
Final Appropriations Committee Proposal

MAY
Final budget bills passed

WHAT IS FUNDED BY THE STATE BUDGET?

While this is not a comprehensive list, the top categories of spending in the state budget are outlined below. Percentages are approximate based on Fiscal Year 2025 Budget.



K-12 PUBLIC EDUCATION
The state of Nebraska funds the TEEOSA formula, which provides operational revenue for K-12.

23%



HIGHER EDUCATION
Nebraska's college and university systems are funded through the budget process.

17%



MEDICAID AND CHIP
Medicaid and CHIP programs provide low-income adults and children with health care services.

19%



HEALTH AND HUMAN SERVICES
A broad-ranging group of services including child welfare, foster care, and child care subsidies.

19%

DISTRICT OR-1 POLICY REVIEW SCHEDULE: 2025

Updated January 13th, 2025

Policy Review Schedule for the 2025 calendar year

Policy Series	Topic	Date of Last Review	New Review Date	Status
1000	Community Relations	April 8, 2024	April 14, 2025	Completed
2000	Administration	April 8, 2024	April 14, 2025	Completed
3000	Business Operations	April 8, 2024	April 14, 2025	Completed
4000	Personnel	August 12,.2024	August 11, 2025	Completed
5000	Students	August 12, 2024	August 11, 2025	Completed
6000	Instruction	November 11, 2024	November 10, 2025	Moved to 12.8.25
7000	New Construction	November 11, 2024	November 10, 2025	Moved to 12.8.25
8000	Internal Board Policies	February 12, 2024	February 10, 2025	To Be Completed
9000	Bylaws of the Board	February 12, 2024	February 10, 2025	To Be Completed

Instruction

Artificial Intelligence

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Impermissible Uses of Artificial Intelligence in School Assignments

Unless otherwise permitted by this Policy, students may not use artificial intelligence or related platforms to assist or complete any assignment, project, test, or other school-related task. The impermissible use of artificial intelligence may subject the student to discipline in accordance with the District's plagiarism policy and academic dishonesty rules.

First Review Reading: July 10.2023
Date of Adoption: August 14, 2023

Draft Policy Proposal: November 10, 2025

Student Use of Artificial Intelligence

District Purpose Statement

District OR-1 Public Schools acknowledges that artificial intelligence continues to emerge as a resource that may assist students with future technology and different wants of learning needs. However, artificial intelligence also poses a challenge in delineating the responsible use of artificial intelligence in student plagiarism. As a result, the Board of Education adopts this Policy to specifically address how the District will address academic honesty and integrity regarding a student's use of artificial intelligence.

This policy aims to ensure that student use of Artificial Intelligence (AI) technologies supports academic integrity, enhances learning, and aligns with district-approved instructional practices. Students are prohibited from using AI technologies for academic or extracurricular purposes unless the use meets one or more of the following conditions:

- **Secondary Role in Research**
  - AI may be used as a secondary tool within Google searches (e.g., summaries, suggested resources, clarifications).
  - In this context, AI is to supplement—not replace—direct engagement with primary sources and teacher-provided materials.
- **Integration Within Official Curriculum**
  - AI use is permitted when it is specifically embedded within an official district curriculum or instructional lesson.
  - Teachers must provide specific directions on how the AI will be used to support designated learning objectives.
- **Approved District List**
  - AI tools explicitly approved and published on the official district website may be used for classroom and learning purposes.
  - The district will maintain and regularly update this list to reflect current instructional priorities, legal considerations, and data privacy standards.

Staff and Student Responsibilities

- Students must adhere to the above guidelines and use AI ethically and responsibly.
- Teachers are responsible for guiding and monitoring students' use of AI within the classroom.
- Administrators will update and maintain the official list of approved AI tools and communicate updates to staff, students, and families through district communication channels.

Unauthorized Use

- Unauthorized use of AI technologies—including the use of unapproved tools, plagiarism through AI-generated content, or reliance on AI in violation of the conditions above—will be treated as a violation of the district's academic integrity policy.

Review

- This policy will be reviewed annually to ensure it remains relevant to evolving technologies and educational best practices.

First Review Reading: November 10, 2025
Date of Adoption: December 8, 2025

District OR-1 Sample Policy on District Awards and Retention and Removal of Awards

Purpose:

- This policy establishes guidelines for the management, display, retention, and disposition of awards and trophies at Palmyra Junior/ Senior High School. The purpose of the policy is to:
    - Honor the accomplishments of students and school programs in a fair and equitable manner.
    - Provide clear and consistent rules for managing the school's growing collection of awards.
    - Ensure the school's historical legacy is preserved for future generations.
    - This policy affirms that all awards, including trophies, plaques, and other forms of recognition presented to the school, are the property of Palmyra Junior/ Senior High School.

Award Display Timelines:

- Due to a limited amount of space and a competing desire to recognize the accomplishments of our students the following award timelines have been established:
    - **High School Team Awards:**
        - All awards earned by a board-recognized high school extracurricular or academic program will be retained on display for **7** years. Conference, Regional, and Sectional awards will be retained for **50** years. State championship and runner-up awards will be retained permanently.
        - All conference and state tournament awards will be noted publicly on a common plaque or digital display.
    - **Middle School Awards:**
        - Middle school awards, including donated youth program awards, will be retained until the members of the team or individual graduates high school. At that time, the award will be auctioned off, donated to a member of the winning team, given to the individual, or disposed of.
    - **Individual Awards:**
        - Individual awards will be retained for **7** years after the student's tenure at the high school.
        - After seven years, individual state honors will be noted publicly on a common plaque to be retained permanently in the school.
    - **Awards for Coaches**
        - Conference awards will be retained for **50** years and will be noted publicly on a common plaque.
        - State level awards will be retained permanently.

Retention and Disposal of Awards:

- When space limitations occur, the athletic director, in conjunction with the high school principal and head coach or activity sponsor, may remove trophies or awards using the following guidelines:
    - Maintain State Champion and/or State Runner-Up trophies and/or plaques.
    - Take out the oldest awards first in one year increments.
    - When individual photos are removed, efforts will be made to give the photo to the individual or the family of the individual.

- If All-State or individual State Champion framed photos are removed, the student's name, position/event, and year of honor should be displayed in a designated location.
- Trophies or plaques removed from display cases due to space limitations will be auctioned off, donated to a member of the winning team, or disposed of.
- Individual and coaching awards will be given to the individual or coach.

Display of Awards

- **Display location:** Awards and trophies will be displayed in designated, high-traffic areas, such as the main entrance, gymnasium lobby, or common hallways, to ensure maximum visibility for students, staff, and the community.
- **Equitable recognition:** Display cases will showcase a balance of achievements, including athletics, academics, fine arts, and extracurricular activities. The displays will be periodically rotated to provide fair recognition for all student groups.
- **Maintenance:** The Activities Director, or a designated staff member, will be responsible for the regular cleaning, maintenance, and organization of all display cases.
- **Security:** Display cases will remain locked at all times to protect the awards from damage or theft.

Digital Archives

- To complement the physical displays, the school will maintain a digital archive of award recipients.
  - **Process:** High-resolution photographs of awards, award winners, and teams will be taken and stored in a database.
  - **Access:** The digital archive will be available to students, alumni, and the public via the school's official website.

Responsibility

- The Activities Director is responsible for implementing and managing this policy. Any exceptions or special considerations must be approved by the school administration.

Reviewed: November 10.2025



PALMYRA SCHOOLS
DISTRICT OR-1 PUBLIC SCHOOLS
PALMYRA, NEBRASKA
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AUGUST 31, 2025

PALMYRA SCHOOLS
DISTRICT OR-1 PUBLIC SCHOOLS
FOR THE YEAR ENDED AUGUST 31, 2025

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INDEPENDENT AUDITORS' REPORT

The Board of Education
Palmyra Schools
District OR-1 Public Schools
Palmyra, Nebraska

Opinions

We have audited the modified cash basis financial statements of government activities, each major fund, and the aggregate remaining fund information of Palmyra Schools District OR-1 as of and for the year ended August 31, 2025, and the related notes to the 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, each major fund, and the aggregate remaining fund information of the School District, as of August 31, 2025 and the respective changes in cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by 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 District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the modified cash basis financial statements in accordance with accounting principles generally accepted in the United States of America, and 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 than an audit conducted in accordance with GAAS 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 substantial likelihood that, individually or in aggregate, they would influence the judgements made by a reasonable user based on these financial statements.

In performing an audit in accordance with GAAS 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 of the effectiveness of District OR-1.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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about District OR-1, 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 our audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The supplementary information on pages 20-32 is presented for the purposes of additional analysis and is not a required part of the basic financial statements and is also not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the cash basis 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 supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated October 27, 2025 on our consideration of the district's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the district's internal control over financial reporting and compliance.

Julie D. Bauman, CPA, P.C.
Falls City, Nebraska
October 27, 2025



FINANCIAL STATEMENTS

SCHOOL DISTRICT OR-1
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
31-Aug-25

	Primary Government	
		Governmental Activities
ASSETS		
Cash in Bank	$	8,911,900
Funds held by County Treasurer		969,311
Total assets	$	9,881,211
NET POSITION		
Restricted:		
Bond		1,691,781
Special Building		2,486,750
Qualified Capital Purpose Undertaking		287,464
Total Restricted:		4,465,995
Unrestricted:		
Board Designated:		
School Nutrition	$	77,397
Depreciation		623,857
Employee Benefit		52,592
Total Unrestricted:		753,846
Undesignated:		4,661,370
Total Undesignated		4,661,370
TOTAL NET POSITION	$	9,881,211

See notes to financial statements

SCHOOL DISTRICT OR-1
STATEMENT OF ACTIVITIES -MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

Functions/Programs	Disbursements	Program Receipts: Receipts for Services and Fines	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipt and Changes in Net Position: Primary Government Governmental Activities
Primary Government:				
Governmental Activities:				
Instruction	$ 6,642,978		$ 1,036,246	$ (5,606,732)
Poverty	125,121			(125,121)
Support Services:				
Pupils	710,043			(710,043)
Staff	389,732			(389,732)
Administration	292,682			(292,682)
Central Service	162,498			(162,498)
Maintenance of business	1,122,765			(1,122,765)
Pupil transportation	569,379			(569,379)
Other	410,813			(410,813)
Community Service	44,354			(44,354)
Office of principal	405,943			(405,943)
State categorical programs	75,609			(75,609)
Federal programs	258,177		136,017	(122,160)
Debt Service	2,234,274			(2,234,274)
Capital outlay	4,116,077			(4,116,077)
Nutrition Program	542,571	242,123	113,126	(187,322)
Total governmental activities	$ 18,103,016	$ 242,123	$ 1,285,389	$ (16,575,504)
General receipts and Transfers:				
Taxes:				
Property				5,178,553
Carline				1,907
Penalties & Interest				19,943
State property tax credit				2,275,732
Motor vehicle				456,629
Fines and licenses				58,827
Community Service				43,792
State aid				3,675,685
State apportionment				250,800
PreSchool Tuition				53,825
Homestead exemption				162,932
Prorate motor vehicle				16,211
Other State Categorical Programs				132,735
Interest income				161,494
Other				758,895
Total general receipts and transfers				$ 13,247,960
Change in net position				(3,327,544)
Net position - beginning				13,208,755
Net position - ending				$ 9,881,211

See notes to financial statements

SCHOOL DISTRICT OR-1
STATEMENT OF ASSETS AND FUND BALANCES -MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
31-Aug-25

	General Fund	Activity Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
ASSETS							
Cash in Bank	$ 4,557,044	$ 270,403	$ 77,397	$ 1,279,960	$ 2,451,033	$ 276,063	$ 8,911,900
Funds Held by County Treasurer	510,372			411,821	35,717	11,401	969,311
Total assets	$ 5,067,416	$ 270,403	$ 77,397	$ 1,691,781	$ 2,486,750	$ 287,464	$ 9,881,211
FUND BALANCES							
Non-spendable							$ -
Restricted				1,691,781	2,486,750	287,464	4,465,995
Committed	623,857						623,857
Assigned							
Unassigned	4,443,559	$ 270,403	$ 77,397				4,791,359
Total fund balances	$ 5,067,416	$ 270,403	$ 77,397	$ 1,691,781	$ 2,486,750	$ 287,464	$ 9,881,211

See notes to the financial statements

SCHOOL DISTRICT OR-1
STATEMENT OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Activity Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
RECEIPTS							
Taxes:							
Property	$ 2,961,169			$ 1,992,639	$ 139,625	$ 85,120	$ 5,178,553
Carline	735			1,064	63	45	1,907
Penalties and Interest	14,529			4,361	667	386	19,943
State property tax credit	1,908,082			230,566	79,317	57,767	2,275,732
Motor vehicle	456,629						456,629
Fines and licenses	58,827						58,827
Community Service	43,792						43,792
State aid	3,675,685						3,675,685
Special Education	915,815						915,815
State apportionment	250,800						250,800
PreSchool Tuition	53,825						53,825
Homestead exemption	116,528			38,062	4,827	3,515	162,932
Payments for high ability learners	7,305						7,305
Prorate motor vehicle	10,328			5,154	433	296	16,211
Sale of Lunches	-		242,123				242,123
Other State Categorical Programs	130,430		2,305				132,735
Federal aid	249,143		113,126				362,269
Interest income	6,737		127	1,177	153,220	233	161,494
Other	436,628	319,942	922		1,403	-	758,895
Total receipts and transfers	$ 11,296,987	$ 319,942	$ 358,603	$ 2,273,023	$ 379,555	$ 147,362	14,775,472

SCHOOL DISTRICT OR-1
STATEMENT OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Activity Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
DISBURSEMENTS							
Instruction	6,642,978						6,642,978
Poverty	125,121						125,121
Support Services:							
Students	710,043						710,043
Administration	292,682						292,682
Staff	389,732						389,732
Central Services	162,498						162,498
Maintenance of Plant	1,122,765						1,122,765
Pupil transportation	569,379						569,379
Other	19,033	391,780					410,813
Community Service	44,354						44,354
Office of principal	405,943						405,943
State categorical programs	75,609						75,609
Federal programs	258,177						258,177
Debt Service	-			2,088,031		146,243	2,234,274
Capital outlay	88,000				4,028,077		4,116,077
Nutrition Program	-	-	542,571				542,571
Total disbursements	10,906,314	391,780	542,571	2,088,031	4,028,077	146,243	18,103,016
Excess (deficiency) of receipts over (under) disbursement	390,673	(71,838)	(183,968)	184,992	(3,648,522)	1,119	(3,327,544)
Other Financing Sources (Uses)							
Transfers In (Transfers Out)	(82,280)	60,000	22,280				-
Total Other Financing Sources(Uses)	(82,280)	60,000	22,280	-	-	-	-
Fund balances - beginning	4,759,023	282,241	239,085	1,506,789	6,135,272	286,345	13,208,755
Fund balances - ending	$ 5,067,416	$ 270,403	$ 77,397	$ 1,691,781	$ 2,486,750	$ 287,464	$ 9,881,211

See notes to the financial statement

PALMYRA SCHOOLS
DISTRICT OR-1 PUBLIC SCHOOLS
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – Palmyra Schools, District OR-1 Public Schools (the "School District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

Reporting Entity – The financial statements of the School District include all significant separately administered organizations for which the School District is financially accountable including its entities for which the School District is considered to be financially accountable.

Basis of Accounting – The accompanying statements have been prepared in accordance with generally accepted accounting principles using the cash basis of accounting. Under the cash basis of accounting, resource inflows are recognized when collected rather than when occurred and resource outflows are recognized when paid rather than incurred. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operation in conformity with accounting principles generally accepted in the United States of America.

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

Government-wide and fund financial statements – The government-wide financial statements report information on all the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The district does not report any business-type activities.

The 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, 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts.

Separate financial statements are provided for governmental funds and fiduciary funds.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The financial transactions of the School 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 balances, receipts, and disbursements.

Funds – The accounts of the School District are organized based on funds which are grouped into the following funds:

Government

General Fund – Finances the basic educational services rendered by the School District and is used to account for all financial resources except those required or determined to be accounted for in another fund.

Depreciation Fund – Accumulates resources for eventual significant future capital outlays. The Depreciation Fund is considered a component of the General Fund.

Employee Benefit – Accumulates resources for unemployment compensation claims. The Employee Benefit Fund is considered a component of the General Fund.

Bond Fund – Accounts for the accumulation of resources utilized to retire general obligation bonds at maturity or when called and to pay interest due on those bonds.

Special Building Fund – Accounts for the acquisition, erection, alteration, or improvement of buildings and sites.

Qualified Capital Purpose Undertaking Fund – This fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district's buildings, the repayment of qualified zone academy bonds (see 92 NAC 87) issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention products. General Fund disbursements for the purpose of this fund are not allowable.

Activities Fund – Accounts for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not accounted for in another fund.

School Nutrition Fund – Accounts for the proceeds of breakfast and lunch receipts, U.S. Department of Agriculture reimbursements and commodities receipts which are restricted to disbursements for specified purposes.

Student Fee Fund – Accounts for all money collected from students pursuant to the Public Elementary and Secondary Fee Authorization Act, including fees for extracurricular activities, postsecondary education, and summer/night school. Disbursements from this fund must be for the purpose for which the fees were collected. (CLOSED)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets – Capital assets are recorded as disbursements when paid for by the School District and are not recorded on the government-wide or fund 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 and interest are reported as disbursements in both the government-wide and fund financial statements.

Equity Classification

Government-Wide Statements

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

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

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

It is the School 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.

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 School 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 School District 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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
Equity Classification - continued

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

Assigned
This classification includes amounts that are constrained by the School 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 School District administrator through the budgetary process.

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

The School 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.

1. Prior to August 1, the Board of Education proposes a budget on the cash basis of accounting for the fiscal year commencing the following September 1. The budget includes proposed disbursements and the means of financing them.
2. The School District establishes legally adopted budgets for its funds in the following manner:

Individual Fund Basis:

- General Fund
- Special Building Fund
- Depreciation Fund
- Employee Benefit Fund
- School Nutrition Fund
- Activities Fund
- Bond Fund
- Student Fee Fund
- Qualified Capital Purpose Undertaking Fund

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Data – The Board of Education (the Board) follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

3. Hearings are conducted at a public meeting to obtain public comments.

4. Prior to September 20, the budget is legally adopted by the Board of Education and submitted to the Office of the Auditor of Public Accounts, Nebraska Department of Education, and all applicable county clerks.

5. Once approved by the Board, total disbursements cannot legally exceed total appropriations at the fund level nor for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education.

6. Appropriations lapse at the end of the fiscal year.

Property taxes – The tax levies for all political subdivisions in all applicable counties are certified by the County Board on or before October 15. Real estate and personal property taxes are due and become an enforceable lien on property on December 31st. The first half of real estate and personal property taxes becomes delinquent on May 1st and the second half becomes delinquent September 1st following the levy date. Delinquent taxes bear a statutory rate (currently 14%) of interest. Property taxes levied are recognized when received by all applicable counties.

Interfund Transfers – Permanent reallocation of resources between funds of the reporting entity are classified as interfund transfers. For purposes of the statement of activities and net position – cash basis, all interfund transfers between individual governmental funds have been eliminated or reclassified.

Use of Estimates – The preparation of financial statements in conformity with the 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.

Leases

The 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 is recorded as disbursements by function in the financial statements.

New Accounting Pronouncements

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GASB Statement 96, Subscription-Based-Information Technology-Arrangements (SBITAS), was implemented in the current year. This standard provides guidance related to accounting and financial reporting for subscription-based information technology (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 month or less including option 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 note disclosures.

B. CASH IN BANK

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the School District's deposits may not be returned to it. As of August 31, 2025, all the School District's deposits with financial institutions were fully insured or collateralized by securities held in the School 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 School District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

Investments

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

As defined by Governmental Accounting Standards Board Statement No. 3, the School District had no investments as of August 31, 2025.

C. RETIREMENT PLAN

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

In 1945, the Nebraska Legislature enacted acted the law establishing a retirement plan for school employees of the State. During the fiscal year ended June 30, 2024, 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 College, University of Nebraska, 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) 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; 2) the monthly average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of credible service, multiplied by a formula, factor of 2%, and an actuarial factor based on age.

C RETIREMENT PLAN (Continued)

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

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

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary, receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75% 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 percent change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2025, the District's total payroll for all employees was $6,106,087. Total covered payroll was $5,841,222. Covered payroll refers to all compensation paid by the district to active employees covered by the plan.

Contributions

On May 6, 2025 LB645 was signed into law. LB 645 changes contribution rates for the School Employees Retirement System ("the plan"). The contribution rate for members, employers, and the State of Nebraska will now be dependent on the funded status of the Plan as determined by the independent, third-party actuarial valuation report.
LB645 state the contribution rates shall be calculated as of July 1 each year and will be based on the actuarial value of assets in the Plan as of the most recent actuarial valuation report presented to the Public Employees Retirement Board. The funded status in the report will determine the contribution rate to be implemented July 1 of the next year.

Funded Status	Employee	Employer	State
100% or Above	7.25%	7.32%	0.0%
Between 98% & less than 100%	8.00%	8.08%	0.7%
Between 96% and less than 98%	8.75%	8.84%	0.7%
Less than 96%	9.75%	9.85%	2.0%

C RETIREMENT PLAN (Continued)

The employee contribution was equal to 9.78 percent from July 1, 2024 to June 30, 2025. The employee contribution was 8.0 percent from July 1, 2025, to August 31, 2025. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2025 was $561,012

The State contributed an amount equal to two percent of the compensation of all members through June 30, 2025 and 0.7 percent July 1, 2025 to August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State.

Pension Liabilities

At June 30, 2024 the District had liability of $196,849 modified cash basis financial statements.) The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 99.9% funded as of November 18, 2024, based on valuation report. The District's proportion of the net pension liability was based on a projection of the district's, long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the District's proportion was $196,849.

For the year of June 30, 2024, the District's allocated pension expense was $169,819

Actuarial Assumptions

The total pension liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.35 percent
Salary increases, including wage inflation	2.85 – 12.85 percent
Cost-of-Living Adjustment	Members hired before July 1, 2023:2% floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: with no no floor benefit
Investment Rate Return, net of investment Expense, including inflation	7.0 percent

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

The School Plan's post-retirement mortal rates through retirees were based on the Pub-2010 general members (Above Median) contingent survival mortality table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

C RETIREMENT PLAN (Continued)

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

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

The actuarial assumptions used in the July 1, 2024, valuations, for the School Plan are based on results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected rate of return on pension plan investments was based upon expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing in the pension plan assets. The return assumptions were developed using a building block method in which best estimate ranges of expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023, (see the discussion of the pension plan's investment policy) are summarized in the following table:

ASSETT CLASS	TARGET ALLOCATION	LONG-TERM EXPECTED REAL RATE OF RETURN
U.S. EQUITY	27.0%	4.5%
GLOBAL EQUITY	19.0%	5.3%
NON-U.S. EQUITY	11.5%	5.8%
FIXED INCOME	30.0%	0.7%
PRIVATE EQUITY	5.0%	7.4%
REAL ESTATE	7.5%	4.2%
TOTAL	100%	

Discount Rate

The discount rate used to measure the Total Pension Liability on June 30, 2024, was 7.0%. The discount rate is reviewed as part of the actuarial experience study, which was performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate to return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2123.

C RETIREMENT PLAN (Continued)

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

The following presents the district proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as the district's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.0 percent) or one percent higher (8.0 percent) the current rate:

	Discount Rate	District's Proportionate Share of net Pension Liability
1% decrease	6.0%	$3,053,114
Current Discount Rate	7.0%	$966,161
1% increase	8.0%	$4,261,604

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 reports. NPERS issues a publicly available financial report that includes financial statements in required supplementary information for NPERS. That report may be obtained via the Internet: http://www.auditors.nebraska.gov/APA_Reports

D. LONG-TERM DEBT

Long-term debt on August 31, 2025 consisted of the following:

Limited Tax Obligation Bonds, Series 2019, in the amount of $1,320,000, were issued on October 9, 2019. The interest rate ranges from 1.60% to 2.20%. Payments of interest are made on December 15 and June 15 each year, with principal payments made annually on December 15. The Bond matures on December 15, 2029. Payments for this bond are made from the Qualified Capital Purpose Undertaking Fund. The balance at August 31, 2025 was $695,000.

Two bond Issues were done during year 2021, Series A and Series B. The interest rate ranges from 2.5% to 3.5%. Payments are made in December and June each year. These bonds mature on December 15, 2036. The combined balance of these two bonds at August 31, 2025 was $7,155,000.

In November 2022, the District issued $9,910,000 of bonds at a premium of $99,100. This is for the purpose of new construction for buildings. This is Phase 1 of two more bond issues. The district is only paying interest on this bond issue as of August 31, 2025. The first principle payment will be on December 15, 2033. The bond will mature on December 15, 2047. The balance at August 31, 2025 was $9,910,000.

A bond was issued in 2023 for $5,675,000 for second phase of construction on the building. This is the Series 2023. The first principle payment was due December 15, 2023 for $690,000. The following interest payments are due December 15th and June 15th each year and the Principle payments are due December 15th. The bond will mature on December 15, 2047. The balance at August 31, 2025 was $4,715,000.

D. LONG-TERM DEBT (Contniued):

A bond was issued in 2024 for $6,415,000 for the third phase of the construction on the building. This is Series 2024. The first principle payment will be due December 15, 2024 for $150,000. The following interest payments are due December 15th and June 15th each year with principle payments due each December 15th, excluding year 2025. The bond will mature on December 15, 2047. The balance at August 31, 2025 was $6,265,000.

The following is a summary of bond transactions of the district for the year ended August 31, 2025:

	Series 2019		*Series 2021 A*		*Series 2021 B*		*Series 2022*		*Series 2023*		*Series 2024*	
FY End	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	135,000	13,258	140,000	5,440	400,000	118,338	-	476,394	280,000	218,750	-	300,344
2027	135,000	10,524	95,000	4,746	455,000	109,788	-	476,394	50,000	210,500	240,000	294,344
2028	140,000	7,670	-	4,438	555,000	99,688	-	476,394	75,000	207,375	235,000	282,469
2029	140,000	4,695	-	4,438	555,000	88,588	-	476,394	225,000	199,875	110,000	273,844
2030	145,000	1,595			555,000	78,115						
2030-2034	-	-	110,000	21,813	2,350,000	196,355	20,000	2,381,469	660,000	872,250	1,185,000	1,238,794
2035-2039	-	-	175,000	3,063	1,765,000	40,921	1,495,000	2,294,344	425,000	795,625	1,825,000	810,094
2040-2044	-	-	-	-	-	-	4,230,000	1,496,713	1,000,000	587,500	1,865,000	395,975
2045-2049	-	-	-	-	-	-	4,165,000	396,478	2,000,000	190,000	805,000	72,909
	695,000	37,742	520,000	43,938	6,635,000	731,793	9,910,000	8,474,580	4,715,000	3,281,875	6,265,000	3,668,773

E. RISK MANAGEMENT

The school is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees and to the public; or acts of God. For the fiscal year ended August 31, 2025, the School has approved insurance coverage through a commercial insurance company. The school's insurance coverage is as follows for various insurance policies: General Liability exposure, Umbrella Liability coverage, and Public Officials Errors and Omission exposure. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

F. FEDERAL AWARD PROGRAMS

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

G. INTERFUND TRANSFERS

The School District transferred the following amounts from the General Fund during the year to the following funds for student activities, support of the school Nutrition program.

Fund	Purpose		
Activities Fund (an agency fund)	Activity Support		$ 60,000
School Nutrition Fund	Lunch Support		$ 22,280
		Total Transfers	**$ 82,280**

H. SUBSEQUENT EVENTS

In preparing the financial statements, the School District has evaluated events and transactions for potential recognition or disclosure through October 27, 2025, the date the financial statements were available to be issued.

I ECONOMIC DEPENDENCY

The district depends on financial resources flowing from federal governments and state agencies

SUPPLEMENTAL SCHEDULE

SCHOOL DISTRICT OR-1
SUPPLEMENTAL SCHEDULE
COMBINING SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2025

	Fund Balances At Beginning of Year	Receipts	Disbursements	Transfers In (Out)	Excess (Deficiency) Of Receipts Over (Under) Disbursements	Fund Balance Composition		
						Ending Fund Balances	Cash in Bank	Cash at County Treasurer
General Fund	$ 4,385,113	$ 10,877,757	$ 10,789,623	$ (82,280)	$ 5,854	$ 4,390,967	$ 3,880,595	$ 510,372
Depreciation Fund	333,634	378,223	88,000	-	290,223	623,857	623,857	-
Employee Benefit Fund	40,276	41,007	28,691	-	12,316	52,592	52,592	-
Activities Fund	282,241	319,942	391,780	60,000	(11,838)	270,403	270,403	-
School Nutrition Fund	239,085	358,603	542,571	22,280	(161,688)	77,397	77,397	-
Bond Fund	1,506,789	2,273,023	2,088,031	-	184,992	1,691,781	1,279,960	411,821
Special Building Fund	6,135,272	379,555	4,028,077	-	(3,648,522)	2,486,750	2,451,033	35,717
QPUF	286,345	147,362	146,243	-	1,119	287,464	276,063	11,401
Grand Total - All Funds	$ 13,208,755	$ 14,775,472	$ 18,103,016	$ -	$ (3,327,544)	$ 9,881,211	$ 8,911,900	$ 969,311

SCHOOL DISTRICT OR-1
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - GENERAL FUND - BUDGET AND ACTIAL
FOR THE YEAR ENDED AUGUST 31, 2025

		Budget (Original and Final)	2025 Actual
Receipts:			
	Local sources:		
1100	Property taxes		2,961,169
1115	Carline Taxes		735
1120	Public Power District Sales Tax		95
1125	Motor vehicle taxes		455,629
1140	Penalties and Interest		14,529
1312	Tuition Summer School		4,630
1370	Preschool tuition		53,825
1510	Interest on Investments		5,706
1800	Community Service		43,792
1911	Local Licenses Fees		300
1990	Other Local Receipts		57
	Total local sources		3,540,467
	County and ESU sources:		
2110	Fines and licenses		58,297
2210	ESU Receipts		530
	Total county and ESU sources		58,827
	State sources:		
3110	State aid		3,675,685
3120	Special education		869,939
3125	SPED Transportation		45,876
3130	Homestead exemption		116,528
3131	Property tax credit		1,908,082
3180	Pro-Rate Motor Vehicle		10,328
3400	State apportionment		250,800
3535	Payment for high ability learners		7,305
3540	State Early Childhood		122,930
3551	Career Education		7,500
	Total state sources		7,014,973
	Federal sources:		
4505	ESSA Title I Accountability Improving Basic Programs Operated by local Education Agencies		49,770
4516	IDEA Preschool (619) Base/IDEA Enrollment Poverty (619) Allocation		3,921
4518	IDEA Part B (611) Base & Enrollement Poverty Allocation		134,579
4708	Medicaid in Public Schools		13,171
4709	Medicaid Administrative Activies (MAAPS)		14,864
4969	ESSA Title IV A: Student Support & Academic Enrichment Grant (SSAE)		10,000
4998	ESSER III		22,838
	Total federal sources		249,143
Other non-revenue receipts:			
5301	Insurance Adjustments		12,903
5690	Other Non-Revenue Receipts		1,444
	Total non-revenue receipts		14,347
	Total receipts	10,140,922	10,877,757

SCHOOL DISTRICT OR-1
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - GENERAL FUND - BUDGET AND ACTIAL
FOR THE YEAR ENDED AUGUST 31, 2025

		Budget (Original and Final)	2025 Actual
Disbursements:			
	Operational disbursements:		
1100	Instruction - non-special education		$ 5,388,777
1160	Instruction - poverty programs		125,121
1190	Early Childhood		132,179
1200	Instruction - special education		974,728
1291	SPED Age 3-5		93,377
1295	SPED Unified Sports		2,145
1300	Summer School		23,081
	Total Operation Disbursements		6,739,408
	Support Services - Students		
2120	Support Services - Guidance Services		198,582
2130	Support Services - Health Services		18,252
2131	Support Services - Health SPED		70,215
2140	SPED Psychology Services		1,660
2141	Support Services - Psychological Services - SPED - School Age		130,036
2150	SPED Pathology		22,030
2151	Support Services - Speech Pathology & Audiology - SPED - School Age		129,267
2152	Support Services - Speech Pathology & Audiology - SPED - Ages 3-5		13,677
2153	Support Services - Speech Pathology & Audiology - SPED - Ages 0-2		11,640
2160	SPED Occupational Therapy		70,309
2161	Support Services - Occupational Therapy Related Services - SPED - School Age		3,708
2171	Support Services - Physical Therapy Related Services - SPED - School Age		24,031
2172	SPED Physical Terapy		3,188
2173	SPED Physical Therapy Ages 0-2		3,188
2181	Support Services - Visually Impaired/Vision Services - SPED - School Age		10,260
	Total Support Services - Students		710,043
	Support Services - Instruction		
2220	Support Services - Instruction - Library/Media Services		127,371
2224	Support Services - Instruction - Educational Television Services		28,238
2230	Support Services - Instruction Related - Technology		234,123
	Total Support Services - Instrucation		389,732
	Support Services - General Administration		
2310	General administration -board of education		69,021
2320	General administration - Executive Administration		214,780
2330	General administration - District Legal Services		8,881
	Total Support Services - General Administration		292,682
	Office of the Principal		
2410	Office of principal		405,508
2490	School Administration - Other		435
	Total Office of Principal		405,943

SCHOOL DISTRICT OR-1
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - GENERAL FUND - BUDGET AND ACTIAL
FOR THE YEAR ENDED AUGUST 31, 2025

		Budget (Original and Final)	2025 Actual
	Central Services		
2510	Central Services - Fiscal Services		162,498
	Total Central Services		162,498
	Operation & Maintenance of Plant		
2610	Operation & Maintenance of Plant - Operation of Buildings		750,603
2620	Operation & Maintenance of Plant - Maintenance of Buildings		226,853
2630	Operation & Maintenance of Plant - Care & Upkeep of Grounds		89,253
2650	Vehicle Operation & Maintenance		55,453
2660	Operation & Maintenance of Plant - Security		603
	Total Operation & Maintenance of Plant		1,122,765
	Student Trasnportation		
27x0	Total Student Transportation - Regular Education		497,401
27x2	Total Student Transportation - SPED		52,615
27x3	Total Student Transportation Under Age 5		19,363
	Total Transportation		569,379
	Other Student Support		
2900	Other Support Services		19,033
	Community Services		
3300	Community Services Operations		44,354
	State Categorical Programs		
3535	High Ability Learners		3,216
3540	State Early Childhood		64,856
3551	Career Education		7,502
3552	School Saftey & Security		35
	Total State Categorical Programs		75,609
	Federal Programs		
6200	Title I Part A ESSA Improving Basic Programs Operated by Local Education Agencies		70,687
6406	IDEA Preschool (619) Base Allocation		5,247
6408	IDEA Part B (611) Base & Enrollment Poverty Allocation - Birth Through Age 21		168,168
6412	IDEA Part B Proportionate Share		4,017
6990	Other Federal Cateforical Grants		1,587
6998	ESSER III		8,471
	Total Federal Programs		258,177
Transfers to Other Funds			82,280
8000	Total Transfers		82,280
	Total disbursements and transfers	14,151,620	10,871,903
	Beginning Balance - Cash on Hand		3,465,097
	Beginning Balance - Cash at County Treasurers		920,016
	Ending Balance - Cash on Hand		3,880,595
	Ending Balance - Cash at County Treasurers		510,372

SCHOOL DISTRICT OR-1
DEPRECIATION FUND
SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	2025 Actual
FUND BALANCE, Beginning of Year		$ 333,634
Receipts:		
Interest on Investments		389
Other		2,834
Fund Transfer In		375,000
Total receipts	176,700	378,223
Total available resources		711,857
Disbursements:		
Bus Purchase		88,000
Total disbursements	510,246	88,000
FUND BALANCE, End of Year		$ 623,857

SCHOOL DISTRICT OR-1
EMPLOYEE BENEFIT FUND
SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	2025 Actual
FUND BALANCE, Beginning of Year		$ 40,276
Receipts:		
Interest on Investments		642
Transfers In		40,365
Total receipts	600	41,007
Total available resources		81,283
Disbursements:		
Other Support Services		28,691
Total disbursements	40,724	28,691
FUND BALANCE, End of Year		$ 52,592

SCHOOL DISTRICT OR-1
ACTIVITIES FUND
SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	2025 Actual
TOTAL LIABILITIES & FUND BALANCE, Beginning of Year		$ 282,241
Receipts:		
Direct Activities -Admissions		33,145
Other Income		286,797
Fund Transfers In		60,000
Total receipts	450,000	379,942
Total available resources		662,183
Disbursements:		
Other Support Services		391,780
Total disbursements	734,424	391,780
TOTAL LIABILITIES & FUND BALANCE, End of Year		$ 270,403

SCHOOL DISTRICT OR-1
SCHOOL NUTRITION FUND
SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	2025 Actual
FUND BALANCE, Beginning of Year		$ 239,085
Receipts:		
Food Service - Daily Sales		242,123
USDA Federal subsidy		113,126
State Reimbursements		2,305
Interest on Investments		127
Non Revenue		922
Fund Transfers In		22,280
Total receipts	622,725	380,883
Total available resources		619,968
Disbursements:		
Salaries		224,366
Benefits		48,610
Food		218,438
Purchased Services		1,119
Supplies and materials		25,068
Miscellaneous		4,092
Food Service Management		1,929
Travel		405
Dues and Fees		2,972
Repairs		15,572
Total disbursements	727,538	542,571
FUND BALANCE, End of Year		$ 77,397

SCHOOL DISTRICT OR -1
BOND FUND
SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	2025 Actual
FUND BALANCE, Beginning of Year		$ 1,506,789
Receipts:		
Property taxes/Taxes Levied		1,992,639
Carline Taxes		1,064
Penalties and Interest		4,361
Pro Rate Motor Vehicle		5,154
State Property tax credit		230,566
Interest on Investments		1,177
Homestead		38,062
Total receipts	2,288,200	2,273,023
Total available resources		3,779,812
Disbursements:		
Bond principal		950,000
Bond interest		1,136,031
Fees		2,000
Total disbursements	2,141,832	2,088,031
FUND BALANCE, End of Year		$ 1,691,781

SCHOOL DISTRICT OR-1
BUILDING FUND
SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	2025 Actual
FUND BALANCE, Beginning of Year		$ 6,135,272
Receipts:		
Property taxes		139,625
Carline Taxes		63
Penalties and Interest on Taxes		667
Interest on Investments		153,220
Homestead exemption		4,827
State property tax credit		79,317
Pro Rate Motor Vehicle		433
Other - Non-Revenue		1,403
Total receipts	501,510	379,555
Total available resources		6,514,827
Disbursements:		
Facilities Acquisition and Construction		4,019,788
Operation of Building Maintenance		8,289
Total disbursements	14,342,195	4,028,077
FUND BALANCE, End of Year		$ 2,486,750

SCHOOL DISTRICT OR -1
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
SUPPLEMENTAL SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,
AND FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	2025 Actual
FUND BALANCE, Beginning of Year		$ 286,345
Receipts:		
Property taxes/Taxes Levied		85,120
Carline Taxes		45
Interest Levied on Taxes		386
State Property tax credit		57,767
Pro Rate Motor Vehicle Tax		296
Interest on Investments		233
Homestead		3,515
Total receipts	146,350	147,362
Total available resources		433,707
Disbursements:		
Bond Principle		130,000
Bond interest		15,843
Bond Issuance Fees		400
Total disbursements	303,014	146,243
FUND BALANCE, End of Year		$ 287,464

PALMYRA SCHOOLS
DISTRICT OR-1 PUBLIC SCHOOLS
NOTES TO OTHER SUPPLEMENTARY INFORMATION – BUDGETARY COMPARISON SCHEDULES
YEAR ENDED AUGUST 31, 2025

NOTE A. SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE – BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of cash receipts, disbursements, and changes in fund balance – budget and actual are presented on the cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year. For budgetary purposes, transfers to Employee Benefit Fund and Depreciation Fund are reflected as functional disbursements in the General Fund when transfers are made.

Budget Law

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

Presentation

Governmental Accounting Standards requires that for reporting purposes, the General Fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, Employee Benefit Fund and Depreciation have been included in the General fund since their revenues are mainly derived from transfers from the General Fund. However, since the Employee Benefit Fund and Depreciation are required by State law to adopt their own budget and, therefore, the respective budgetary schedules have been included here.

Reconciliation

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

Receipts over disbursements – financial reporting basis – General Fund		$5,067,416
Receipts over Disbursements – Budgetary basis		
	General Fund	4,390,967
	Depreciation Fund	623,857
	Employee Benefit Fund	52,592
	TOTAL	$5,067,416



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
Palmyra Schools
District No. OR-1 Public Schools
Palmyra, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District No. OR-1, Palmyra, NE ("School District") as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the School District's financial statements, and have issued our report thereon dated October 27, 2025. Our report disclosed that as described in Note A to the financial statements, the School District prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing 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 District No. OR-1s' internal control. Accordingly, we do not express an opinion on the effectiveness of School District No. OR-1s' internal control.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Report on Compliance and Other Matters

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

Purpose of this Report

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



Julie D. Bauman, CPA, P.C.
Falls City, Nebraska
October 27, 2025

District OR-1 Strategic Planning Meeting
Monday, November 3rd, 2025
5:00 - 6:30 p.m.
Bennet Elementary School Conference Room

Meeting Agenda

- **Welcome & Introductions:**
  - Group Members
- **Meeting Purpose and Strategic Planning Process Objectives:**
  - Michael Hart
- **Quick Overview of our District Journey with Strategic Planning:**
  - Brandon Desh, Michael Hart, Linde Walter, Heath Johnson
    - Utilize documents sent in earlier email as needed.
- **Overview of ALIGN Process:**
  - Dr. Matt Dominy
- **Current Reality:**
  - OR-1 Staff and Board Members
    - District Mission and Vision, District Budget, Staffing, Student Numbers, Programs, Facilities, Community Dynamics, Other
    - Community Initiatives
- **Current Strategic Planning Cycle:**
  - See the NDE document sent in the email.
- **Best Hopes:**
  - Group Members
- **Questions**
- **Next Steps**
  - Decision on SP direction/timeline
  - Future Meetings
- **Adjourn**

Strategic Planning using the ALIGN Model

Dr. Matt Dominy

What is different/unique about our model?

- Your strategic plan will be unique to you- No other district will have the same plan. We facilitate a plan based on your stakeholder feedback and created by your people.
- Your facilitators are practitioners that are living Nebraska Education every day.
- All stakeholders have a voice in the process- Survey for everyone, 40-45 representatives at planning meetings- We follow an individual-small group-whole group format.
- We don’t spend hours wordsmithing- We empower small group representatives to come to consensus and share with the group.

What is different/unique about our model?

- We believe in creating alignment between the strategic plan and school improvement. They should seamlessly fit together. At least one of your goals will be related to academics and that goal becomes your school improvement goal.
- We identify clear action steps- Research-Investigate- Implement- Revise- Evaluate.
- We make strategic planning fun and empower the people you provide to make contributions that impact their legacy and the legacy of the school district.

The ALIGN Model

Analyze

Listen

Ideation

Goals

Navigation

What are the key steps

Identify Belief Statements- Fundamental, collective core beliefs that will always guide your district.

Identify Principles- The “How” of what we do. (How we act here.) The principles could serve as a guide for the Board of Education and Administrators regarding the things we will say yes to and the things we will say no to.

Create Mission Statement- The unique identity to which the organization aspires; its specific purpose; and the means by which it will achieve its purpose.

Complete Inside/Outside Analysis- Strengths- Assets, qualities, attributes possessed by the organization that will help achieve the beliefs of the school district. Opportunities-Liabilities, qualities, and attributes within the organization that will impede its advance to its highest aspirations

Key Steps Continued

Develop Driving Goals- Goals that drive an organization beyond their current capability

Develop Action Statements- The means to achieve the mission and the driving goals of the organization. Aspirations are the “How.” They are major change efforts which will be implemented over several years. They should address mission and driving goals as well as the critical issues facing the district.

Create Action Plans- The explicit portion of the Action Statement that outlines the tasks required to implement the Action Statement, the person responsible for each task, the due date for completion and and analysis of the benefit and cost for each action plan.

Timeline

December 2025- Survey to Students/Staff/Parents

December/January District/Facilitators will create (Targeted) data packet

3 Meetings in winter/spring- Typically 5:30 to 8:30 PM with dinner provided.

1 Full day in the Spring with Admin team and group of 5-6 teachers who will likely become action team leaders.

Consultation regarding site planning.

Strategic plan will be ready for your approval by the May board meeting and operational for the 26-27 school year.

Ongoing consultation and support.

School District References

Milford

Pawnee City

Southern

York

Beatrice

Questions?

NOV 2025

NASB BOARD QUICKS

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

2,000,000 Nebraskans | 329,000 Students | 1,700 Locally Elected School Board Members | 260 Member Districts/ESUs | ONE NEBRASKA

To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'.
If you do not have an email and password to log in or have forgotten it, please contact NASB at 402-423-4951 for assistance.
All Dates & Locations Tentative & Subject to Change

JOIN US!

LEARN MORE!

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

Where Will NASBe This Month?*



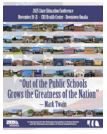
Bayard
Bloomfield
CHI HEALTH CENTER OMAHA
Emerson-Hubbard
Lewiston
Lexington
Lincoln
McPherson County
Norfolk
North Bend
Omaha
Paxton
Sumner-Eddyville-Miller
Thedford
Winside

For ... Advocacy, Board Retreats, Engagement, Events, Strategic Planning, STATE CONFERENCE and more!

*Items currently scheduled

S M T W T F S

NOVEMBER 2025



Governor's School Finance Commission Meeting - Tuesday, November 18

State Education Conference Registration Deadline - November 7

Any additional registrations can be completed onsite

State Education Conference - November 19-21 - Omaha

"Out of the Public Schools Grows the Greatness of the Nation"

Delegate Assembly - Friday, November 21 @ 8:00 AM - Omaha

S M T W T F S

DECEMBER 2025



Governor's School Finance Commission Report Due - Monday, December 1

New Board Member Workshop - Wednesday, December 3 - Kearney

S M T W T F S

JANUARY 2026



1st Day of the 2026 Legislative Session - Wednesday, January 7, 2026

School Board Member Week in Nebraska - January 25-31, 2026

Legislative Issues Conference - January 25-26, 2026 - Lincoln

NASB Nebraska Association of SCHOOL BOARDS

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FEBRUARY TO DECEMBER 2026

- President's Retreat - Monday, February 16 - Kearney
- NAEP State Convention - March 24-25 - Kearney
- Budget & Finance Workshops - Spring TBD
- Final Day of the 2026 Legislative Session - Friday, April 17
- 2026 NASB Federal Advocacy Fly-In - April 26-29 - Washington, DC
- School Law Seminar/NASB Member Golf Outing - June 10-11 - Kearney
- ALICAP Workshops & Candidate Workshops - Summer TBD
- Area Membership Meetings - August through September
- State Education Conference - November
- New Board Member Workshops - December

YOUR 2025 PLATINUM AFFILIATES

If your business would like to become an Affiliate Member of NASB, please visit: https://members.nasbonline.org/about-us/affiliate-members

ALICAP | American Fidelity – a different opinion | BCDM architects | Boyd Jones | BVH Architecture

Carlson West Povondra Architects | Clark & Enersen | CMBA Architects | D.A. Davidson Fixed Income Capital Markets | envise

Facility Advocates – Dave Raymond | Hamilton | Hausmann Construction | Nebraska Liquid Asset Fund | northland – A First National of Nebraska Company

Piper Sandler | prm Public Risk Management Incorporated | Sampson Construction | SPARQ Data Solutions | Third Rail Content

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