

Board of Education Regular and
Reorganizational Meeting
Monday, January 13, 2025 6:00 PM
Boardroom at 1700 14th Avenue
1700 14th Ave
Nebraska City, NE 68410

1. Call to Order
 - 1.1. Roll Call
 - 1.2. Pledge of Allegiance
 - 1.3. Policy 2004-Oath of Office
 - 1.4. Policy 2005-Board Member Conflict of Interest Statement of Intent - All Members
 - 1.5. Organizational Meeting of Board of Education
 - 1.5.1. Election of Officers
 - 1.5.1.1. President
 - 1.5.1.2. Vice President
 - 1.5.2. Appointments by the Board President
 - 1.5.2.1. Appointments to Board Committees
 - 1.5.2.2. Appointment of the NCPS Foundation Board Liaison for 2025
 - 1.5.2.3. Appointment of Board Secretary and Board Treasurer
 - 1.6. Requests from Board Members to be Absent from this meeting
 - 1.7. Welcome to Visitors and Public
 - 1.8. Approval of Agenda
 - 1.9. Public Comment Time
 - 1.10. Approval of Minutes
 - 1.11. Claims and Accounts
 - 1.12. Financial Report
2. Reports
 - 2.1. Dana Cole Audit Report
 - 2.2. Principal's Reports – “What’s Happening With The PIONEERS!”
 - 2.3. Superintendent's Report
3. Business
 - 3.1. Non-Action Items
 - 3.1.1. Annual Policy Review-Policy 2012-Board Code of Ethics and Policy 2013-Violation of Board Ethics
 - 3.1.2. Policy Reviews
 - 3.1.3. HVAC Service Recommendations
 - 3.2. Action Items
 - 3.2.1. Audit Report from Dana Cole
 - 3.2.2. Selection of Depositories
 - 3.2.3. Personnel
 - 3.2.3.1. 2025-2026 Certified Teacher Negotiated Contract
 - 3.2.3.2. Resignation
 - 3.2.3.3. Hiring

4. Adjournment

**2004
Oath of Office**

All new board members shall take the following oath before entering into their official duties:

I,, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Nebraska, against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely and without mental reservation or for purpose of evasion; and that I will faithfully and impartially perform the duties of the office of member of the board of education, according to law, and to the best of my ability. And I do further swear that I do not advocate, nor am I a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence; and that during such time as I am in this position I will not advocate nor become a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence. So help me God.

Board members shall affirm this oath orally, and shall sign it in written form. Copies of these documents shall be retained as official records of the school district in the main administrative office and such other places as may be required by law.

Adopted on: November 14, 2016

Revised on:

Reviewed on: November 15, 2021; January 15, 2024

2005 Conflict of Interest

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

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

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

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

2. Contracts with Board Member's Immediate Family.

- a. If a person in a board member's immediate family is an employee of this school district, the board member may vote on all issues of a contract which are generally applicable to:
 - (1) All district employees.
 - (2) All employees within a specific classification but which does not single out the member of his or her immediate family.

3. Employing Members of the Immediate Family.

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

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

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

a. No board member shall offer or give to the following persons anything of value, including a gift, loan, contribution, reward, or promise of future employment, based upon an agreement that a vote, official action, or judgment would be influenced thereby:

(1) a public official, public employee, or candidate.

(2) a member of the immediate family of an individual listed in Subparagraph 'a' above.

(3) a business with which an individual listed in Subparagraph (1) or (2) above is associated.

b. No board member shall solicit or accept anything of value, including a gift, loan, contribution, reward, or promise of future employment based on an agreement that the vote, official action, or judgment of the board member would thereby be influenced.

c. A board member shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which he or she is associated.

d. A board member shall not use personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

5. Conflict of Interest Relating to Campaigning or Political Issues

- a. Except as provided below, the Board shall not authorize the use of personnel, property, resources, or funds under its jurisdiction for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.
- b. This does not prohibit the Board from making school district facilities available to a person for campaign purposes if the identity of the candidate or the support for or opposition to the ballot question is not a factor in making the facilities available or a factor in determining the cost or conditions for use.
- c. This does not prohibit the Board from discussing and voting upon a resolution supporting or opposing a ballot question.
- d. This does not prohibit the Board, while legally seated as a body, from responding to specific inquiries by the press or the public as to the Board's opinion regarding a ballot question or from providing information in response to a request for information.

(1) The Board may designate one or more members of its body, or one or more of its school administrators, to speak on behalf of the board on specific occasions such as public meetings or legislative hearings.

(2) Any member of the Board may present his or her personal opinion regarding a ballot question or respond to a request for information related to a ballot question; but in so doing, the person should clearly state that the information being presented is his or her personal opinion and is not to be considered as the official position or opinion of the Board. However, this shall not be done during a time that the individual is engaged in his or her official duties.

6. Conflict of Interest Statement

- a. Any board member who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the

public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

- (1) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;
 - (2) Deliver a copy of the statement to the School Board Secretary who shall enter the statement onto the school district's public records; and
 - (3) Abstain from participating or voting on the matter in which he or she has a conflict of interest.
- b. If the board member would like a formal opinion from the NADC as to whether there is an actual conflict of interest, he/she shall deliver a copy of the statement to the NADC.

7. Recordkeeping

- a. The Board Secretary shall maintain a separate record of the following information for every contract entered into by the school Board in which a board member has an interest and for which disclosure was made pursuant to section 2d of this policy:
- (1) The names of the contracting parties.
 - (2) The nature of the interest of the board member in question.
 - (3) The date that the contract was approved.
 - (4) The amount of the contract.
 - (5) The basic terms of the contract.
- b. The information supplied relative to the contract shall be provided no later than ten (10) days after the contract has been signed by both parties. The ledger kept by the Board Secretary shall be available for public inspection during normal working hours of the office in which it is kept.

9. Conflict. To the extent that there is a conflict between this policy and the Nebraska Political Accountability and Disclosure Act ("Act"), the Act shall control.

Adopted on: November 14, 2016

Revised on: July 10, 2017; September 13, 2021

Reviewed on: January 15, 2024

PUBLIC PARTICIPATION

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:
This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please stand and state your name.
- **Time Limit:** The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
- **Personnel or Student Topic:** If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.

Public Participation at Board Meetings Form
Nebraska City Public Schools Board of Education

PUBLIC COMMENTS

The purpose of “Public Participation” is for the Board of Education to hear comments from the public. Since comments are not on the published agenda the Board will not discuss and/or answer questions during “Public Comments.”

The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may only speak one time per topic and must limit comments to around five (5) minutes. In the event more than six individuals wish to address the board, the 30 minutes will be divided equally between the number of speakers. At the discretion of the Board President or Chair, speakers may be allotted additional time.

PLEASE PRINT

Name _____ Date _____

Address _____

City _____ State _____ Zip Code _____

Subject of Public Comment: _____

UNAPPROVED MINUTES
Board of Education Regular Meeting
Monday, December 9, 2024
Boardroom at Central Office
1700 14th Avenue
Nebraska City, NE 68410

The Nebraska City News Press and B103 were notified.

Notice was published in the Nebraska City News Press on Friday, November 29, 2024 and on the Nebraska City Public Schools website on Tuesday, November 12, 2024 stating the time and place of the meeting and stating that the known subjects on the agenda were on file and available for public inspection at the District Central Office, 1700 14th Avenue, Nebraska City, Nebraska. Copies of the postings from Friday, November 29, 2024 and Tuesday, November 12, 2024 are attached to these minutes.

This meeting is subject to the Open Meetings Law and Availability of the Agenda pursuant to Nebr. Rev. Stat. Chapter 84, Article 1412(8). A current copy of the Open Meeting Act is posted in the meeting room and the agenda is available.

1. Call to Order

Board President, Jim Nemeec, called the meeting to order at 6:00 PM.

1.1. Roll Call

Kent Blum: Present
Lisa Chaney: Present
Don Loseke: Present
Jeff Fields: Present
Stacie Higgins: Present
Jim Nemeec: Present
Nick Schmitz: Present
Brent Shanholtz: Present
Rob Elson: Present
Present: 9, Absent: 0

1.2. Pledge of Allegiance

President Nemeec led the Pledge of Allegiance.

1.3. Requests from Board Members to be Absent from this Meeting

1.4. Welcome to Visitors and Public

1.5. Approval of Agenda

Order #17249-Motion Passed: Motion to approve the agenda for this meeting on December 9, 2024 passed with a motion by Kent Blum and a second by Don Loseke. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Fields: Yea
Stacie Higgins: Yea
Jim Nemeec: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 9, Nay: 0, Absent: 0

1.6. Public Comment Time

No one addressed the Board during Public Comment Time.

1.7. Approval of Minutes

Order #17250-Motion Passed: Motion to approve the minutes from the Regular Meeting on November 11, 2024 passed with a motion by Kent Blum and a second by Lisa Chaney. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Jim Nemecek: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 9, Nay: 0, Absent: 0

1.8. Claims and Accounts

Order #17251-Motion Passed: Motion to approve the claims and accounts as presented passed with a motion by Brent Shanholtz and a second by Stacie Higgins. Mr. Shanholtz reviewed the bills and found everything to be in order. He clarified questions about a couple bills.

General Fund: \$163,447.06; **Payroll Fund:** \$1,331,687.47; **Payroll Benefits Fund:** \$228,782.46.; **School Nutrition Fund:** \$118,223.55; **OCPUF Fund:** \$227,613.75; **Bond Fund:** \$1,439,225.00

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Jim Nemecek: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 9, Nay: 0, Absent: 0

1.9. Financial Report

Order #17252-Motion Passed: Motion to approve the financial report as presented passed with a motion by Jim Nemecek and a second by Kent Blum. The current balance in the treasury being \$1,532,006.30. Brent Shanholtz gave a review of the monthly financials and highlighted that the district is a little ahead of budgeted expenditures and noted that the stable financial position has allowed for the ability to address issues and expenditures sooner. He also noted the large expenditures and lower fund balances are due to the payoff of the Central Office/IMPACT building and bond debt payment.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Jim Nemecek: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 9, Nay: 0, Absent: 0

2.0. Reports

2.1. Principal's Reports- "What's Happening with the Pioneers!"

High School Principal Hoover shared information about the volunteer work that NCHS students are performing.

2.2. Committee Reports

2.2.1. Education, Americanism and Civics Committee

Lisa Chaney gave the report of the committee highlighting the presentations by the secondary principals describing how the new staff, improved processes and valuable professional development have increased student outcomes. They received and update on the district report card that is on the agenda.

2.2.2. Building and Grounds Committee

Rob Elson gave the report of the committee highlighting the review and discussion of the topics that are action items on the agenda.

2.2.3. Finance Committee

Kent Blum gave the report of the committee highlighting that the budgeted payroll estimations are on target and that the ebb and flow of grant funds from the state make it difficult to predict when they will be received.

2.2.4. Policy Committee

Don Loseke gave the report of the committee highlighting the report by Jason Hippen. He has been asked by the ESU to present at the February Engaging Educators Conference. Other districts are inquiring and interested in learning more about our IMPACT program. There is an opportunity for Early Childhood Education expansion grants from the Nebraska Department of Education. After discussion, Board President Jim Nemecek gave a directive to Superintendent Fritch to spend district time and resources to submit an application for the grant.

2.3. Curriculum, Instruction and School Improvement Update

Mrs. Sherwin presented to the Board an update and District Report Card reflecting the newest data from NDE.

2.4. Superintendent Report

Mr. Fritch shared information regarding the upcoming Legislative Issues Conference, the updated agreement information received from the districts legal counsel, KSB Law and introduced Elizabeth Dunn with Otoe County Extension Office (and 4H representative). She shared about an educational opportunity Hayward and High School students have to learn about food loss and waste prevention made possible through grant funding from the USDA.

3.0. Business

3.1. Non-Action Items

3.1.1. Policy Review Cycle

The Policy Committee and Administration recommended the Board of Education review the following policies as outlined in the policy review cycle:

5010-Immunizations

5011-Physical Examination and Visual Evaluation of Students

5040-Work Permits

5048-Emergency Response to Life Threatening Asthma or Systemic Allergic Reactions (ANAPHYLAXIS)

5053-Self Management of Diabetes or Asthma or Anaphylaxis

5059-Emergency Medical Treatment

3.1.2. Superintendent Evaluation

The Board of Education conducted the evaluation of the Superintendent in open session.

Board Member Stacie Higgins left the meeting at 7:17 p.m.

3.2. Action Items

3.2.1. Policy Revisions

3.2.1.1. Policy 3024-External Booster Clubs and Parent-Teacher Organizations

Order #17253-Motion Passed: Motion to approve on second and final reading the revisions to Policy 3024-External Booster Clubs and Parent-Teacher Organizations passed with a motion by Jeff Fields and a second by Don Loseke. No discussion.

Kent Blum: Yea

Lisa Chaney: Yea

Don Loseke: Yea

Jeff Fields: Yea

Stacie Higgins: Absent

Jim Nemecek: Yea

Nick Schmitz: Yea

Brent Shanholtz: Yea

Rob Elson: Yea

Yea 8, Nay: 0, Absent: 1

3.2.1.2. Policy Revisions: 3004.1-Fiscal Management for Purchasing and Procurement Using Federal Funds and 2008-Meetings

Order #17254-Motion Passed: Motion to approve the revisions to Policy 3004.1 and Policy 2008 on first and final reading as presented, per legal counsel, passed with a motion by Don Loseke and a second by Lisa Chaney. Mr. Nemecek explained that these are policy changes that will go into effect due to recent legislation.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Absent
Jim Nemecek: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 8, Nay: 0, Absent: 1

3.2.2. MS/HS Intercoms

Order #17255-Motion Passed: Motion to approve the replacement of the intercom systems at the middle school and high school by Kidwell as presented passed with a motion by Jeff Frields and a second by Kent Blum. Mr. Fritch state that they were working with two different companies on this project and that Kidwell presented the most favorable bid that best meets the needs of the district.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Absent
Jim Nemecek: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 8, Nay: 0, Absent: 1

3.2.3. Bleachers-HS Old Gym

Order #17256-Motion Passed: Motion to approve the replacement of the bleachers in the High School Gym by Heartland Seating as presented in the revised quote passed with a motion by Kent Blum and a second by Lisa Chaney. Mr. Fritch stated that these will be installed next fall on one side only and will be the same as the ones installed in the new gym.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Absent
Jim Nemecek: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 8, Nay: 0, Absent: 1

3.2.4. Approve Semester Graduates

Order #17257-Motion Passed: Motion to approve the 2024-2025 graduate list as presented upon completion of their high school graduation requirements by the end of the first semester passed with a motion by Jim Nemecek and a second by Lisa Chaney. Mr. Hoover shared that this is more mid-term graduates that usual.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Absent
Jim Nemecek: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea

Yea 8, Nay: 0, Absent: 1

3.2.5. Personnel

3.2.5.1. Resignation

Order #17258-Motion Passed: Motion to accept the letter of resignation from Maranda Culbertson, MS SPED Teacher, effective at the end of the first semester of the 24-25 school year passed with a motion by Jim Nemeec and a second by Kent Blum. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Absent
Jim Nemeec: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 8, Nay: 0, Absent: 1

3.2.5.2. Hiring

Order #17259-Motion Passed: Motion to approve the hiring of Shaylee Staack, 4th Grade Teacher, for the second semester of the 24-25 school year passed with a motion by Jim Nemeec and a second by Jeff Frields. Mr. Fritch shared that the staff and administration at Hayward have worked hard on a transition and communication plan to assist students and families with the changes in second semester.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Absent
Jim Nemeec: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 8, Nay: 0, Absent: 1

3.2.5.3. Leave of Absence

Order #17260-Motion Passed: Motion to approve the Leave of Absence request for December 2024 from Mackenzie Mizner passed with a motion by Kent Blum and a second by Don Loseke. Kent Blum shared that it has historically been the practice of the Board to approve such requests from staff who have special circumstances and are in need.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Absent
Jim Nemeec: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 8, Nay: 0, Absent: 1

Order #17261-Motion Passed: Motion to approve the Intermittent Leave of Absence request for January 2025 from Mackenzie Mizner passed with a motion by Jim Nemeec and a second by Kent Blum. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Absent
Jim Nemeec: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea

Rob Elson: Yea
Yea 8, Nay: 0, Absent: 1

3.2.5.4. Policy 4070-Early Voluntary Separation Offer

Order #17262-Motion Passed: Motion to approve the offering of the Early Voluntary Separation Program to eligible certificated teachers for the 2024-2025 school year passed with a motion by Kent Blum and a second by Lisa Chaney. President Nemecek stated that the Board has historically offered this option annually to eligible staff as a benefit to the district. The committees have discussed whether or not offering this program during the current teacher shortage is still beneficial to the district. In the foreseeable future, they anticipate the district will no longer be offering this program in the 2028/2029 school year. However, future boards will have to continue to determine whether or not to offer the program through this policy on an annual basis. Lisa Chaney added that future legislation may also impact the availability of the program. Mr. Fritch will notify the teachers about this information.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frieleds: Yea
Stacie Higgins: Absent
Jim Nemecek: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 8, Nay: 0, Absent: 1

3.2.5.5. Superintendent's Contract

Order #17263-Motion Passed: Motion to approve a one-year contract extension to the Superintendent's Contract passed with a motion by Jim Nemecek and a second by Kent Blum. Mr. Nemecek shared this contract extension will include the 25-26 and 26-27 school years.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frieleds: Yea
Stacie Higgins: Absent
Jim Nemecek: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 8, Nay: 0, Absent: 1

3.2.6. Executive Session

Order #17264-Motion Passed: Motion to go into Executive Session for a strategy session with respect to collective bargaining clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual in compliance with the law passed with a motion by Jim Nemecek and a second by Kent Blum. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frieleds: Yea
Stacie Higgins: Absent
Jim Nemecek: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 8, Nay: 0, Absent: 1

The Board entered Executive Session at 8:06 p.m.

Order #17265-Motion Passed: Motion to reconvene the Regular Meeting passed with a motion by Kent Blum and a second by Jim Nemecek. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea

Jeff Frields: Yea
Stacie Higgins: Absent
Jim Nemeec: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 8, Nay: 0, Absent: 1

The Board reconvened the Regular Meeting at 8:38 p.m.

4.0. Adjournment

Order #17266-Motion Passed: Motion to adjourn at 8:38 p.m. passed with a motion by Kent Blum and a second by Rob Elson.
No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Absent
Jim Nemeec: Yea
Nick Schmitz: Yea
Brent Shanholtz: Yea
Rob Elson: Yea
Yea 8, Nay: 0, Absent: 1

Submitted by:
Mark Fritch, Secretary

DRAFT



NOTICE OF REGULAR MEETING-DECEMBER 9, 2024

Carla Zaroban

November 12, 2024

NOTICE IS HEREBY GIVEN that the **Regular Meeting** of the Board of Education of Otoe County School District 111, in the State of Nebraska, will be held at **6:00 o'clock P.M.**, December 9, 2024 at **Central Office, 1700 14th Avenue**, Nebraska City, Nebraska, in the Boardroom, which meeting will be open to the public. An agenda for such meetings, kept continuously current, is available for public inspection at the office of the Superintendent. The agenda is not final until 24 hours prior to the meeting.

The Contract of the Superintendent is an action item on this agenda.

Mark Fritch

Superintendent of Schools

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Kevin King, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Nebraska City News Press, a publication that is a "legal newspaper" as that phrase is defined for the city of Nebraska City, for the County of Otoe, in the state of Nebraska, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:

- Nov 29, 2024

Notice ID: RIAKx0yDNxutNJUAY00i

Notice Name: December Meeting Notice 2024

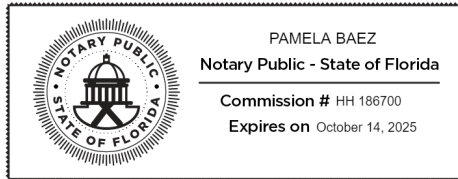
Publication Fee: \$12.86

Kevin King

Agent

VERIFICATION

State of Florida
County of Orange



Signed or attested before me on this: 12/09/2024

[Signature]

Notary Public

Notarized remotely online using communication technology via Proof.

**NOTICE OF MEETING
OTOE COUNTY SCHOOL DISTRICT 111
IN THE STATE OF NEBRASKA**

NOTICE IS HEREBY GIVEN that the **Regular Meeting** of the Board of Education of Otoe County School District 111, in the State of Nebraska, will be held at **6:00 o'clock P.M.**, December 9, 2024 at **Central Office, 1700 14th Avenue**, Nebraska City, Nebraska, in the Boardroom, which meeting will be open to the public. An agenda for such meetings, kept continuously current, is available for public inspection at the office of the Superintendent. The agenda is not final until 24 hours prior to the meeting.

Mark Fritch
Superintendent of Schools
Published in the Nebraska City News Press on November 29, 2024.
2789670 ZNEZ

Vendor Name	Description	Check Total
Checking Account ID	Fund Number	09 QCPUF Fund
COMPUTERSHARE	BAB BOND ADMIN FEES	400.00
Fund Number		<u>400.00</u>
Checking Account ID		<u>400.00</u>
Checking Account ID	Fund Number	01 General Fund
A-1 LOCKSMITH	REKEY DOOR	101.00
AMANDA KUHLENENGEL	MILEAGE	99.50
AMAZON CAPITAL SERVICES	MISC CHARGES	184.16
AMERICAN NATIONAL BANK	ENERGY LOAN PAYMENT	2,995.50
AMERICAN RECYCLING AND SANITATION	TRASH SERVICE	2,521.88
AMY BECKER	INTERPRETOR SERVICE	152.00
ANGELA MANDL	MILEAGE	53.87
APACE	CONTRACTED SERVICES	1,266.20
AUTO PARTS OF NEBRASKA CITY	VEHICLE REPAIRS	189.99
AUTOMATED ENERGY SOLUTIONS INC	HVAC CONTROLLERS AND CONTRACT	4,354.61
BOHL PLUMBING	MAINT SUPPLIES	107.96
BROOKLYN PUBLISHERS LLC	SPEECH SCRIPTS	30.00
CAPITAL BUSINESS SYSTEMS	COPIES	149.28
CAPITAL BUSINESS SYSTEMS	COPIER LEASE	3,090.63
CAPITAL ONE	MISC CHARGES	370.24
CARD SERVICES	MISC CHARGES	1,754.33
CASS COUNTY TREASURER	ELECTION FEES	100.00
CHURCHICH RECREATION LLC	HW SLIDE	2,573.46
COLUMN SOFTWARE PBC	PUBLIC NOTICE	143.01
DANA L. GUNDERSON	CONTRACTED SERVICES	15,966.26
DAS STATE ACCOUNTING - CENTRAL	DISTANCE LEARNING	292.87
DIETZE MUSIC	INSTRUMENT REPAIRS	55.00
ESU #4	CONTRACTED SERVICES	4,418.85
ESU #5	WORKSHOP	20.00
FBG SERVICE CORPORATION	CUSTODIAL CONTRACT	29,751.00
FIRST CLASS FLOWERS	FUNERAL PLANTS	100.00
FLINN SCIENTIFIC, INC.	CHEMISTRY SUPPLIES	46.80
FUN EXPRESS LLC	NS CLUB SUPPLIES	247.29

GINGER WEAVER	SPEECH SUPPLIES	82.75
GOVCONNECTION, INC.	EXTREME RENEWAL	1,450.14
GRACENOTES, LLC	SIGHT READ	35.00
GROWING WORDS THERAPY	CONTRACTED SERVICES	685.97
HD SUPPLY FORMERLY HOME DEPOT PRO	CUSTODIAL SUPPLIES	4,752.63
IOWA WESTERN COMMUNITY COLLEGE BAND	HONOR BAND	240.00
JAIME FRITCH	MILEAGE	51.52
JAYMAR BUSINESS FORMS	YEAR END FORMS	196.33
JENNA HENRICHS	MILEAGE	48.58
JUDY GOERING	CLUB SUPPLIES	95.99
LANT HARDWARE, INC	MAINT SUPPLIES	601.40
LIFEGUARD AUTO SERVICE CENTER	VEHICLE REPAIRS	1,049.40
MATHESON TRI-GAS INC.	BOTTLE RENTAL AND SUPPLIES	525.13
MEAD LUMBER	SHOP SUPPLIES	343.18
MENARDS SOUTH	WATER HEATER	959.00
NASB	CONVENTION REG	1,094.00
NEBR. CITY ROTARY	ANNUAL DUES	500.00
NEBRASKA CITY UTILITIES	UTILITIES	31,735.20
NEBRASKA FFA ASSOCIATION	FFA DUES	583.00
NEMAHA COUNTY CLERK	2024 ELECTION FEES	100.00
NORRIS HIGH SCHOOL	SPEECH MEET ENTRY	45.00
ONE SOURCE	BACKGROUND CHECKS	183.50
OTOE COUNTY TREASURER	2024 ELECTION FEES	868.22
PAPER TIGER SHREDDING, INC.	SHREDDING SERVICE	120.00
PAYROLL ACCOUNT-NC PUBLIC SCH	DEC 2024 PAYROLL	1,290,313.05
PIONEER DRAMA SERVICES, INC.	SPEECH SCRIPTS	432.50
PURCHASE POWER	POSTAGE	1,000.00
RIVER VIEW PEST CONTROL, INC.	PEST CONTROL	350.00
RSCHOOL TODAY	SCHEDULER RENEWAL	4,195.00
SOLIANIANT HEALTH, LLC	CONTRACTED SERVICES	98.00
TAMMY BLOBAUM	SCIENCE SUPPLIES	103.58
TK ELEVATOR CORPORATION	SERVICE CONTRACT	1,874.08
TRI-STATE RENTAL	AIR COMP RENTAL	110.00
UNL EXTENSION - OTOE COUNTY	ASC CLUBS	70.00
VERIZON WIRELESS	CELL PHONES	711.35
VOYAGER FLEET SYSTEMS	FUEL CHARGES	2,988.64
WESTLAKE ACE HARDWARE	MAINT SUPPLIES	319.55

WINDSTREAM	PHONE	1,112.08
ZULTYS INC	PHONE	4,164.75
Fund Number		<u>1,425,324.21</u>
Checking Account ID		<u>1,425,324.21</u>
Checking Account ID	Fund Number	01 General Fund
BLUE CROSS BLUE SHIELD	DEC HEALTH AND DENTAL INSURANCE	215,211.47
MADISON NATIONAL LIFE	DEC LIFE INSURANCE	1,597.05
TRANSAMERICA LIFE INS COMPANY	DEC SUPPLEMENTAL INSURANCE	3,876.37
VSP, INC	DEC VISION INSURANCE	2,145.48
Fund Number		<u>222,830.37</u>
Checking Account ID		<u>222,830.37</u>
Checking Account ID	Fund Number	02 Depreciation Fund
FACILITY ADVOCATES	HW COOLING TOWER	138,220.00
Fund Number		<u>138,220.00</u>
Checking Account ID		<u>138,220.00</u>
Checking Account ID	Fund Number	06 Nutrition Services
AMAZON CAPITAL SERVICES	KITCHEN REPAIRS	35.28
LUNCHTIME SOLUTIONS, INC.	NOVEMBER FOOD SERVICE	93,811.50
Fund Number		<u>93,846.78</u>
Checking Account ID		<u>93,846.78</u>

Nebraska City Public Schools
 December 2024
 Summary Financial Report

General Fund

The General Fund finances all facets of services rendered by the school district including payroll, benefits, equipment, supplies, insurance, building occupancy, contracted services, and other daily functions and operations of the district. The tax levy for this fund is restricted to \$1.05 plus qualified exclusions. The approved General Fund levy for 2024-25 .865308

	2024	2023
Balance Forward	1,424,519.90	
Revenue	1,403,751.54	
Expenses	<u>1,425,417.13</u>	
Balance	1,402,854.31	961,181.67

Building Fund

The Building Fund is used to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. The tax levy for this fund falls under the \$1.05 levy limit and is further restricted to \$0.14 with local board approval or \$0.175 following a vote of the people for a term not to exceed ten years. The approved Building Fund levy for 2024-25 .052995

	2024	2023
Balance Forward	61,182.99	
Revenue	4,393.12	
Expenses	<u>0.00</u>	
Balance	66,576.11	171,425.54

QCPUF Fund

A Qualified Capital Purpose Undertaking Fund (QCPUF) may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, modifications for life safety code violations, life safety hazards, and mold abatement and prevention projects for existing facilities only. General Fund expenditures for the purpose of this fund are not allowable. Effective April 19, 2016, the tax levy for this fund is restricted to \$0.03. The tax levy for QCPUF projects in place prior to April 19, 2016, remains at \$0.052. The levy may exceed the \$0.03 levy limit if the valuation has decreased from the last year bonds were issued and the bond principal and interest obligation cannot be met. Tax levies cannot exceed ten years for each project. The approved QCPUF levy for 2024-25 .020631

	2024	2023
Balance Forward	163,514.24	
Revenue	1,645.74	
Expenses	<u>400.00</u>	
Balance	164,759.98	154,158.02

Depreciation Fund

The purpose of the Depreciation Fund is to facilitate the eventual purchase of costly items by spreading replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to make the purchase. To allocate monies from the General Fund, a school district will transfer funds as an expense from the General Fund, and the Depreciation Fund will show the transfer as revenue from the General Fund. The school district must divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The Depreciation Fund is a component of the General Fund.

	2024	2023
Balance Forward	3,473,834.83	
Revenue	588.47	
Expenses	<u>138,220.00</u>	
Balance	3,336,203.30	1,685,603.21

School Nutrition Fund

The School Nutrition Fund (formerly School Lunch Fund) is required to accommodate the financial activities of all Nutrition Programs operated by the school district. The School Nutrition Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

	2024	2023
Balance Forward	515,298.46	
Revenue	76,768.74	
Expenses	<u>93,846.78</u>	
Balance	498,220.42	447,593.68

Payroll Account

An internal account created for exclusive use by Nebraska City Public Schools. This account receives funds from the General Fund on a monthly basis to cover monthly payroll, benefits, and associated expenses.

	2024	2023
Balance Forward	41,458.67	
Revenue	1,290,313.05	
Expenses	<u>1,282,946.79</u>	
Balance	48,824.93	40,892.92

Section 125 Account

An internal account created for exclusive use by Nebraska City Public Schools. This account receives funds from individual employees' monthly salary/wages to cover monthly employee-elected deductions for childcare and healthcare expenses.

	2024	2023
Balance Forward	35,692.94	
Revenue	6,005.35	
Expenses	<u>2,279.90</u>	
Balance	39,418.39	31,523.43

Meyer Memorial Fund

An internal account created for exclusive use by Nebraska City Public Schools. This fund, established by donations from the Meyer family, is used to fund scholarships.

	2024	2023
Balance Forward	229,327.01	
Revenue	3.16	
Expenses	<u>0.00</u>	
Balance	229,330.17	229,321.79

Bond Fund

The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs (i.e., trustee fees). If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Revenue from a levy to retire bonds in any school district is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district. Funds shall be disbursed upon appropriate demand. All records of the transactions in this area shall be maintained in this fund. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project. The Bond Fund is a taxing fund and is not part of the \$1.05 cap. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project. The approved Bond Fund levy for 2024-25 .137968

	2024	2023
Balance Forward	1,467,438.60	
Revenue	13,483.97	
Expenses	<u>0.00</u>	
Balance	1,480,922.57	1,362,157.33

NEBRASKA CITY PUBLIC SCHOOLS 66-0111							24-25	23-24
GENERAL FUND MONTHLY FINANCIAL REPORT			REC'D MONTH	REC'D THRU:	REC'D THRU		% OF BUDGET TO	% OF BUDGET TO
	RECEIPTS:	BUDGETED	DECEMBER	12/31/2024	12/31/2023	DIFFERENCE	BE RECEIVED	BE RECEIVED
	LOCAL PROPERTY TAXES	9,815,871.00	64,931.78	2,827,692.46	2,727,309.38	100,383.08	71.19%	
	CARLINE TAX	10,000.00		1,023.92	2,052.97	(1,029.05)	89.76%	
	IN LIEU OF TAX, 5% GROSS	5,800.00				0.00	100.00%	
	MOTOR VEHICLE TAX	835,000.00	68,052.30	295,856.60	290,832.88	5,023.72	64.57%	
	PENALTIES AND INTEREST ON TAXES	0.00				0.00		
	TUITION FROM OTHER DISTRICTS-SPED	0.00				0.00		
	LOCAL LICENSE FEES, CITY	3,000.00		600.00	600.00	0.00	80.00%	
	RENTAL OF SCHOOL FACILITIES	2,000.00		1,610.00		1,610.00	19.50%	
	OTHER LOCAL REVENUE	1,500.00	744.00	744.00	2,222.55	(1,478.55)		
	COUNTY FINES & LICENSE FEES	140,000.00	9,674.99	50,528.26	48,186.05	2,342.21	63.91%	
	ESU RECEIPTS					0.00		
	OTHER COUNTY SOURCES	1,200.00		1,177.60		1,177.60		
	STATE AID	4,686,159.00	937,232.00	1,874,464.00	1,843,588.00	30,876.00	60.00%	
	SPECIAL EDUCATION PROGRAM	2,300,000.00	308,097.00	308,097.00	307,612.00	485.00	86.60%	
	SPECIAL EDUCATION TRANSP.	20,000.00				0.00	100.00%	
	HOMESTEAD EXEMPTION	295,000.00				0.00	100.00%	
	RELIEF TO PROPERTY TAXPAYERS	625,000.00				0.00	100.00%	
	PERSONAL PROPERTY TAX CREDIT					0.00		
	RAILROAD CREDIT					0.00		
	HIGH ABILITY LEARNERS	9,000.00		7,159.00	8,305.00	(1,146.00)	20.46%	
	RULE 4 TEXTBOOK LOAN					0.00		
	PRO-RATE MOTOR VEHICLE	30,000.00		3,308.09	3,488.59	(180.50)	88.97%	
	STATE APPORTIONMENT	270,000.00				0.00	100.00%	
	IN LIEU OF SCHOOL LAND TAX					0.00		
2,247.00	STATE EARLY CHILDHOOD	25,000.00	4,494.00	14,035.00	29,307.00	(15,272.00)	43.86%	
	CTE EXTENSION GRANT	8,551.00				0.00		
	SAFETY AND SECURITY GRANT					0.00		
57,471.25	PROJECT AWARE	200,000.00		8,827.50	23,920.56	(15,093.06)	95.59%	
127,732.00	TITLE I	350,000.00		185,208.00	55,000.00	130,208.00	47.08%	
30,947.00	TITLE II PART A	50,000.00		60,365.00	2,218.00	58,147.00	-20.73%	
128,808.00	IDEA BASE	350,611.00		110,756.00	29,486.00	81,270.00	68.41%	
2,824.00	IDEA PRESCHOOL BASE	8,379.00				0.00	100.00%	
24,484.00	IDEA NON PUBLIC	41,010.00		17,142.00		17,142.00	58.20%	
	IDEA PRESCHOOL BASE-ARP					0.00		
	IDEA BASE-ARP					0.00		
	IDEA NON PUBLIC -ARP					0.00		
	MEDICAID IN PUBLIC SCHOOLS	35,000.00		30,360.22		30,360.22		
	MAAPS RECEIPTS	40,000.00			13,570.80	(13,570.80)	100.00%	
	HOMELESS GRANT			1,696.00		1,696.00		
	ESSERS II	0.00				0.00		
	ESSERS III			62,605.00	69,185.00	(6,580.00)		
	N-SPDG GRANT					0.00		
69,137.00	TITLE IV, PART B, NCLB 21ST CENTURY	170,000.00	8,217.00	18,994.00	2,681.00	16,313.00	88.83%	
	SUMMER CLUB EXTENSION (6989)					0.00		
	CLUBS EXTENSION (6988)			26,858.00		26,858.00		
	LONG TERM LOAN-LOC	0.00				0.00		
	TAX ANTICIPATION NOTES	0.00				0.00		
	SALE OF BONDS					0.00		
	TRANSFERS FROM FUNDS					0.00		
	OTHER NON-REVENUE RECEIPTS					0.00		
	TOTAL WITHOUT INTERCOMPANY RECEIPT	20,328,081.00	1,401,443.07	5,909,107.65	5,459,565.78	449,541.87	70.93%	73.26%
	NON PROGRAM RECEIPTS							
443,650.25	GRAND TOTAL	20,328,081.00	1,401,443.07	5,909,107.65	5,459,565.78			

			DISB. MONTH	DISB. THRU:	DISB. THRU:		% OF BUDGET TO	% OF BUDGET TO
	DISBURSEMENTS:	BUDGETED	DECEMBER	12/31/2024	12/31/2023	DIFFERENCE	BE SPENT	BE SPENT
1100	INSTRUCTION	6,160,340.00	428,645.15	1,745,180.43	1,655,036.95	90,143.48	71.67%	
1150	ELL	407,050.00	32,310.91	132,921.75	119,935.61	12,986.14	67.35%	
1160	POVERTY	2,450,170.00	217,776.30	884,080.02	730,211.61	153,868.41	63.92%	
1190	PRESCHOOL LOCAL FUNDS	313,850.00	26,422.66	105,385.10	71,022.00	34,363.10	66.42%	
1200	SPECIAL EDUCATION	2,836,250.00	220,939.60	897,474.08	870,397.17	27,076.91	68.36%	
1300	DRIVER'S ED/SUMMER SCHOOL	20,455.00		1,740.23		1,740.23	91.49%	
2120	GUIDANCE	316,315.00	25,317.65	101,270.65	40,150.79	61,119.86	67.98%	
2130	HEALTH/NURSE	88,675.00	6,774.35	29,762.53	32,548.77	(2,786.24)	66.44%	
2140	PSYCHOLOGY	242,900.00	19,531.23	80,353.93	103,131.00	(22,777.07)	66.92%	
2150	SPEECH/AUDIOLOGY	307,700.00	23,742.80	120,489.41	83,173.33	37,316.08	60.84%	
2160	OCCUPATIONAL THERAPY	400.00				-	100.00%	
2170	PHYSICAL THERAPY	64,200.00	4,780.54	19,058.09	20,336.13	(1,278.04)	70.31%	
2180	VISION	600.00			775.11	(775.11)	100.00%	
2190	OTHER SUPPORT SERVICES	93,000.00	473.99	4,275.88	7,669.64	(3,393.76)	95.40%	
2212	CURRICULUM DIRECTOR	141,750.00	11,906.80	47,541.70	10,391.33	37,150.37	66.46%	
2214	STANDARDS DIRECTOR	9,500.00			550.00	(550.00)	100.00%	
2220	LIBRARY	193,615.00	12,480.38	51,462.08	69,180.42	(17,718.34)	73.42%	
2290	EARLY RETIREMENT	105,000.00		105,000.00	95,609.20	9,390.80	0.00%	
2310	SCHOOL BOARD	129,000.00	2,624.58	13,347.88	54,654.97	(41,307.09)	89.65%	
2320	SUPERINTENDENT	334,625.00	27,667.06	110,603.90	106,317.72	4,286.18	66.95%	
2410	PRINCIPALS	1,091,200.00	89,308.01	364,772.52	356,967.86	7,804.66	66.57%	
2510	BUSINESS OFFICE	246,050.00	19,498.44	81,345.81	72,533.65	8,812.16	66.94%	
2580	TECHNOLOGY	486,400.00	13,452.83	89,539.40	72,516.15	17,023.25	81.59%	
2610	PLANT OPERATION	1,143,500.00	71,208.21	548,220.56	502,780.26	45,440.30	52.06%	
2620	MAINTENANCE	1,102,850.00	45,983.84	218,038.03	229,001.47	(10,963.44)	80.23%	
2700	PUPIL TRANSPORTATION	383,925.00	5,544.15	95,581.21	140,363.07	(44,781.86)	75.10%	
3535	HIGH ABILITY LEARNERS	4,670.00	711.88	1,614.52	1,687.06	(72.54)	65.43%	
3540	STATE EARLY CHILDHOOD	26,175.00	2,247.69	8,990.76	34,548.89	(25,558.13)	65.65%	
3551	CTE EXTENSTION GRANT	8,551.00	583.00	2,013.00				
3552	SAFETY AND SECURITY GRANT	200,000.00		3,825.00				
3599	TEXTBOOK LOAN					-		
5000	DEBT SERVICES	40,000.00	2,995.50	11,982.00		11,982.00		
6200	TITLE I	386,415.00	32,116.96	127,918.69	120,674.36	7,244.33	66.90%	
6310	TITLE II PART A	116,650.00	4,421.33	30,949.37	35,931.67	(4,982.30)	73.47%	
6406	IDEA PART B PRESCHOOL	8,562.00	707.07	2,828.28	10,586.67	(7,758.39)	66.97%	
6408	IDEA BASE/ENROLLMENT/POVERTY	363,000.00	30,779.83	128,811.19	152,234.46	(23,423.27)	64.51%	
6412	NON-PUBLIC SPED	41,010.00	17,450.20	24,488.71	19,206.07	5,282.64	40.29%	
6418	PEAK GRANT	0.00		9,637.75		9,637.75		
6421	IDEA BASE-ARP	0.00				-		
6423	IDEA NON PUBLIC -ARP	0.00				-		
6700	PERKINS	0.00				-		
6968	TITLE IV, PART B, NCLB 21ST CENTURY	192,190.00	18,482.68	71,454.15	75,947.71	(4,493.56)	62.82%	
6988	EXTENDED CLUBS					-		
6989	SUMMER CLUBS					-		
6990	PROJECT AWARE	224,045.00	6,430.01	33,596.06	25,162.73	8,433.33	85.00%	
6994	HOMELESS GRANT							
6996	ESSERS/CARES GRANT	0.00				-		
6997	ESSERS II	0.00				-		
6998	ESSERS III	0.00			168,844.56	(168,844.56)		
	SUBTOTAL	20,280,588.00	1,423,315.63	6,305,554.67	6,090,078.39	209,638.28	71.40%	68.96%
	TRANSFER TO FUND							
	TOTAL DISBURSEMENTS:	20,280,588.00	1,423,315.63	6,305,554.67	6,090,078.39			

Regular; Beginning Month 12/2024; Processing Month 12/2024; Fund Number 09

Fund: 09 QCPUF Fund

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
09 101	Cash	163,514.24	1,645.74	400.00	164,759.98
09 102	Cash at County Treasurer	53,043.54	0.00	0.00	53,043.54
09 103	Due from Other Funds	(8,749.14)	0.00	0.00	(8,749.14)
	Total: Current Assets	207,808.64	1,645.74	400.00	209,054.38
Fund Balance					
09 704	Fund Balance	207,808.64	400.00	1,645.74	209,054.38
	Total: Fund Balance	207,808.64	400.00	1,645.74	209,054.38
Revenue					
09 1100	Local Property Taxes	69,305.55	0.00	1,617.82	70,923.37
09 1115	Carline Tax	25.59	0.00	0.00	25.59
09 1510	Interest	182.41	0.00	27.83	210.24
09 3130	Homestead Exemption	83.90	0.00	0.00	83.90
09 3180	Pro-Rate Motor Vehicle	82.78	0.00	0.09	82.87
	Total: Revenue	69,680.23	0.00	1,645.74	71,325.97
Expenditure					
09 5000 831 000	Bond Principal	237,182.65	0.00	0.00	237,182.65
09 5000 832 000	Bond Interest	1,778.00	400.00	0.00	2,178.00
	Total: Expenditure	238,960.65	400.00	0.00	239,360.65
	Total: 09	724,258.16	2,445.74	3,691.48	728,795.38

QCPUF 2024-25					
ARBOR BANK					
<u>DATE</u>	<u>DESCRIPTION</u>		<u>RECEIPTS</u>	<u>DISBURSED</u>	<u>BALANCE</u>
9/1/2024	BALANCE FORWARD				332,794.66
9/17/2024	County Deposit		47,910.66		380,705.32
9/30/2024	INTEREST		58.22		380,763.54
10/18/2024	County Deposit		18,193.64		398,957.18
10/31/2024	INTEREST		65.89		399,023.07
11/11/2024	BOARD BILLS			11,346.90	387,676.17
11/19/2024	County Deposit		3,393.52		391,069.69
11/22/2024	A/P CHECKS			227,613.75	163,455.94
11/30/2024	INTEREST		58.30		163,514.24
12/17/2024	DEPOSIT		1,617.91		165,132.15
12/31/2024	INTEREST		27.83		165,159.98
1/13/2025	A/P CHECKS			400.00	164,759.98
					164,759.98

Regular; Beginning Month 12/2024; Processing Month 12/2024; Fund Number 06

Fund: 06 School Nutritional Services

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
06 101	CASH	515,298.46	76,774.32	93,852.36	498,220.42
	Total: Current Assets	515,298.46	76,774.32	93,852.36	498,220.42
Fund Balance					
06 704	FUND BALANCE	515,298.46	93,852.36	76,774.32	498,220.42
	Total: Fund Balance	515,298.46	93,852.36	76,774.32	498,220.42
Revenue					
06 1611	Children Meals	80,749.16	0.00	18,331.99	99,081.15
06 1613	Milk Sales	4,076.00	0.00	652.00	4,728.00
06 1620	Adult Meals	2,386.65	0.00	561.00	2,947.65
06 4210	Federal Reimbursement	178,308.13	0.00	57,223.75	235,531.88
	Total: Revenue	265,519.94	0.00	76,768.74	342,288.68
Expenditure					
06 2190 490 001	HS Kitchen Repairs	640.00	0.00	0.00	640.00
06 2190 490 002	MS Kitchen Repairs	3,301.09	0.00	0.00	3,301.09
06 2190 490 004	NS Kitchen Repairs	0.00	35.28	0.00	35.28
06 2190 490 006	HW Kitchen Repairs	305.74	0.00	0.00	305.74
06 2190 630 000	Food Costs	276,810.44	93,817.08	5.58	370,621.94
06 2190 890 001	HS Student Refunds	49.15	0.00	0.00	49.15
06 2190 890 006	HW Student Refunds	15.30	0.00	0.00	15.30
06 3100 733 002	MS Kitchen Equipment	36,720.00	0.00	0.00	36,720.00
	Total: Expenditure	317,841.72	93,852.36	5.58	411,688.50
	Total: 06	1,613,958.58	264,479.04	247,401.00	1,750,418.02

HOT LUNCH FUND LEDGER 2024-25

ARBOR BANK

DATE	DESCRIPTION	Ck#	RECEIPTS	DISBURSED	BALANCE
9/1/2024	BALANCE FORWARD				567,620.24
9/30/2024	DEPOSIT		6,105.95		573,726.19
9/13/2024	DEPOSIT		7,632.48		581,358.67
9/17/2024	FEDERAL REIMB		41,174.43		622,533.10
9/30/24	REVTRAK RECEIPTS		13,342.71		635,875.81
9/20/2024	A/P CHECKS			67,106.76	568,769.05
10/14/2024	A/P CHECKS			1,673.48	567,095.57
10/22/2024	DEPOSIT		10,184.20		577,279.77
10/1/2024	FEDERAL REIMB		1,226.34		578,506.11
10/31/2024	REVTRAK RECEIPTS		13,074.05		591,580.16
11/11/2024	BOARD BILLS			130,837.93	460,742.23
11/13/2024	DEPOSIT		15,031.29		475,773.52
11/21/2024	RETURNED CHECKS			271.35	475,502.17
11/22/2024	A/P CHECKS			118,174.40	357,327.77
11/26/2024	DEPOSIT		8,270.85		365,598.62
11/30/2024	REVTRAK RECEIPTS		13,841.63		379,440.25
11/30/2024	FEDERAL REIMB		62,874.63		442,314.88
11/30/2024	FEDERAL REIMB		73,032.73		515,347.61
11/25/2024	A/P CHECKS			49.15	515,298.46
12/20/2024	DEPOSIT		11,310.40		526,608.86
12/23/2024	FEDERAL REIMB		57,223.75		583,832.61
12/31/2024	REVTRAK RECEIPTS		8,234.59		592,067.20
1/13/2025	A/P CHECKS			93,846.78	498,220.42
					498,220.42

Regular; Beginning Month 12/2024; Processing Month 12/2024; Fund Number 08

Fund: 08 Building Fund

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
08 101	Cash	61,182.99	4,393.12	0.00	65,576.11
08 102	Cash at County Treasurer	142,598.58	0.00	0.00	142,598.58
08 103	Due from Other Funds	6,619.42	0.00	0.00	6,619.42
	Total: Current Assets	210,400.99	4,393.12	0.00	214,794.11
Fund Balance					
08 704	Fund Balance	210,400.99	0.00	4,393.12	214,794.11
	Total: Fund Balance	210,400.99	0.00	4,393.12	214,794.11
Revenue					
08 1100	Local Property Taxes	187,058.54	0.00	4,382.40	191,440.94
08 1115	Carline Tax	69.31	0.00	0.00	69.31
08 1510	Interest	33.18	0.00	10.72	43.90
08 1990	Other Local Revenue	301.00	0.00	0.00	301.00
08 3180	Pro-Rate Motor Vehicle	223.96	0.00	0.00	223.96
	Total: Revenue	187,685.99	0.00	4,393.12	192,079.11
Expenditure					
08 5000 831 000 840	Arbor Bank Loan 840	405,000.62	0.00	0.00	405,000.62
08 5000 832 000	INTEREST LONG TERM DEBT	705.47	0.00	0.00	705.47
	Total: Expenditure	405,706.09	0.00	0.00	405,706.09
	Total: 08	1,014,194.06	4,393.12	8,786.24	1,027,373.42

BUILDING FUND LEDGER 2024-25

<u>DATE</u>	<u>DESCRIPTION</u>		<u>RECEIPTS</u>	<u>DISBURSED</u>	<u>BALANCE</u>
9/1/2024	BALANCE FORWARD				279,203.09
9/15/2024	Otoe and Nemaha		129,045.07		408,248.16
9/13/2024	Loan Payoff			405,706.09	2,542.07
9/17/2024	Cass Deposit		13,553.51		16,095.58
9/30/2024	INTEREST		18.95		16,114.53
10/18/2024	COUNTY DEPOSIT		38,009.89		54,124.42
10/31/2024	INTEREST		4.89		54,129.31
11/19/2024	COUNTY DEPOSIT		7,044.34		61,173.65
11/30/2024	INTEREST		9.34		61,182.99
12/17/2024	COUNTY DEPOSIT		4,382.40		65,565.39
12/31/2024	INTEREST		10.72		65,576.11
					65,576.11

Regular; Beginning Month 12/2024; Processing Month 12/2024; Fund Number 07

Fund: 07 Bond Fund

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
07 101	CASH	1,467,438.60	13,483.97	0.00	1,480,922.57
07 102	Cash at County Treasurer	337,484.47	0.00	0.00	337,484.47
07 203	Due to Other Funds	2,129.72	0.00	0.00	2,129.72
	Total: Current Assets	1,807,052.79	13,483.97	0.00	1,820,536.76
Other Assets					
07 202	Due to COOP Funds	1,215.69	0.00	0.00	1,215.69
	Total: Other Assets	1,215.69	0.00	0.00	1,215.69
Fund Balance					
07 704	FUND BALANCE	1,808,268.48	0.00	13,483.97	1,821,752.45
	Total: Fund Balance	1,808,268.48	0.00	13,483.97	1,821,752.45
Revenue					
07 1100	Local Property Taxes	442,822.08	0.00	10,403.45	453,225.53
07 1115	Carline Tax	164.11	0.00	0.00	164.11
07 1510	Interest	15,210.05	0.00	3,080.52	18,290.57
07 3131	Property Tax Credit	44.43	0.00	0.00	44.43
07 3180	Pro-Rate Motor Vehicle	485.80	0.00	0.00	485.80
	Total: Revenue	458,726.47	0.00	13,483.97	472,210.44
Expenditure					
07 5000 831 000	Redemption of Principal	1,285,000.00	0.00	0.00	1,285,000.00
07 5000 832 000	Debt Service Interest	154,225.00	0.00	0.00	154,225.00
	Total: Expenditure	1,439,225.00	0.00	0.00	1,439,225.00
	Total: 07	5,514,488.43	13,483.97	26,967.94	5,554,940.34

BOND FUND LEDGER 2024-25					
COMMERCIAL STATE BANK					
<u>DATE</u>	<u>DESCRIPTION</u>		<u>RECEIPTS</u>	<u>DISBURSED</u>	<u>BALANCE</u>
9/1/2024	BALANCE FORWARD				2,447,937.13
9/17/2024	County Deposit		337,484.47		2,785,421.60
9/30/2024	INTEREST		5,274.92		2,790,696.52
10/18/2024	County Deposit		89,994.28		2,880,690.80
10/31/2024	INTEREST		5,923.37		2,886,614.17
11/19/2024	DEPOSIT		16,037.67		2,902,651.84
11/15/2024	BOND PAYMENT			1,439,225.00	1,463,426.84
11/30/2024	INTEREST		4,011.76		1,467,438.60
12/17/2024	County Deposit		10,403.45		1,477,842.05
12/31/2024	INTEREST		3,080.52		1,480,922.57
					1,480,922.57
					1,480,922.57

Regular; Beginning Month 12/2024; Processing Month 12/2024; Fund Number 02

Fund: 02 Depreciation Fund

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
02 101	Cash	3,473,834.83	588.47	138,220.00	3,336,203.30
	Total: Current Assets	3,473,834.83	588.47	138,220.00	3,336,203.30
Fund Balance					
02 704	FUND BALANCE	3,473,834.83	138,220.00	588.47	3,336,203.30
	Total: Fund Balance	3,473,834.83	138,220.00	588.47	3,336,203.30
Revenue					
02 1510	Interest	1,752.75	0.00	588.47	2,341.22
	Total: Revenue	1,752.75	0.00	588.47	2,341.22
Expenditure					
02 2900 733 000	Furniture and Fixtures	142,670.00	138,220.00	0.00	280,890.00
	Total: Expenditure	142,670.00	138,220.00	0.00	280,890.00
	Total: 02	7,092,092.41	277,028.47	139,396.94	6,955,637.82

DEPRECIATION FUND LEDGER 2024-25

ARBOR BANK

<u>DATE</u>	<u>DESCRIPTION</u>	<u>RECEIPTS</u>	<u>DISBURSED</u>	<u>BALANCE</u>
9/1/2024	BALANCE FORWARD			3,614,752.08
9/20/2024	A/P CHECKS		142,670.00	3,472,082.08
9/30/2024	INTEREST	595.09		3,472,677.17
10/31/2024	INTEREST	588.27		3,473,265.44
11/30/2024	INTEREST	569.39		3,473,834.83
12/31/2024	INTEREST	588.47		3,474,423.30
1/13/2025	A/P CHECKS		138,220.00	3,336,203.30
				3,336,203.30
				3,336,203.30
				3,336,203.30

HENRY F. & MARY MEYER MEMORIAL FUND

DECEMBER 2024

BALANCE ON HAND 11/30/2024 229,327.01

DEPOSITS:

Interest on Checking Account 3.16

CD INTEREST

Total 3.16

DISBURSEMENTS:

SCHOLARSHIP CHECKS -

Total

BALANCE 12/31/2024 229,330.17

BREAKDOWN:

CD 108718, 12 Months, 09-18-25 226,825.00

CHECKING ACCOUNT 2,505.17

TOTAL 229,330.17

COMMERCIAL STATE BANK 2,505.17

OUTSTANDING CHECKS

BALANCE 12/31/2024 2,505.17

SECTION 125 ACCOUNT

December 2024

BALANCE 11/30/2024	35,692.94
DEPOSITS:	
Payroll Account	5,489.29
ACH Credits	512.88
Interest on checking account	3.18
Total	6,005.35
DISBURSEMENTS:	
EFT Payments on claims	2,148.65
Ominify Service	131.25
BALANCE 12/31/2024	<u>39,418.39</u>
ARBOR BANK	39,418.39
OUTSTANDING CHECKS	-
BALANCE	<u>39,418.39</u>

Batch Description: PAYROLL BANK RECON DEC 2024
Checking Account: 2 2

Processing Month: 12/2024

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	12/31/2024	52,701.30

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
17581	TRANSAMERICA LIFE INS COMPANY	12/18/2024	3,876.37
		Total:	<u>3,876.37</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
52,701.30	(3,876.37)	48,824.93	48,824.93	0.00

Cleared Automatic Payment Total:	193,674.20
Cleared Checks Total:	866,150.05
Cleared Direct Deposit Total:	(643,032.76)
Cleared Void Total:	
Cleared Cash Receipt Total:	230,403.60
Cleared Manual Journal Entries Total:	
Cleared Sales Journal Total:	

Activity Fund Balance Report - Summary - Exclude Encumbrances

12/2024 - 12/2024

Regular; Beginning Month 12/2024; Processing Month 12/2024; Accounts to Include Accounts with Activity; Fund Balance Account 138 Records Selected; Fund Number 05

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0001	VARSITY FOOTBALL BALANCE	(6,536.20)	0.00	0.00	0.00	(6,536.20)
05 704 0002	9TH FOOTBALL BALANCE	(2,457.59)	56.00	0.00	0.00	(2,513.59)
05 704 0003	7-8 FOOTBALL BALANCE	(2,274.66)	0.00	0.00	0.00	(2,274.66)
05 704 0004	VARSITY BBB BALANCE	(2,125.00)	630.00	304.75	0.00	(2,450.25)
05 704 0005	9TH BBB BALANCE	0.00	260.00	215.00	0.00	(45.00)
05 704 0007	7-8 BBB BALANCE	262.00	480.00	1,069.25	0.00	851.25
05 704 0009	NC INVITATIONAL TRACK BALANCE	4,698.31	0.00	0.00	0.00	4,698.31
05 704 0010	TRAVELING GIRLS BB BALANCE	3,775.89	555.00	0.00	0.00	3,220.89
05 704 0012	VARSITY WRESTLING BALANCE	(1,409.30)	4,245.00	4,248.02	0.00	(1,406.28)
05 704 0013	7-8 WRESTLING BALANCE	(100.00)	799.70	1,154.00	0.00	254.30
05 704 0014	CROSS COUNTRY BALANCE	(818.95)	0.00	0.00	0.00	(818.95)
05 704 0015	VARSITY GIRLS TRACK BALANCE	192.30	0.00	0.00	0.00	192.30
05 704 0016	VARSITY GBB BALANCE	(2,125.00)	830.00	304.75	0.00	(2,650.25)
05 704 0017	9TH GBB BALANCE	0.00	130.00	0.00	0.00	(130.00)
05 704 0018	VARSITY VOLLEYBALL BALANCE	780.53	0.00	0.00	0.00	780.53
05 704 0019	9TH VOLLEYBALL BALANCE	(125.67)	0.00	0.00	0.00	(125.67)
05 704 0020	7-8 VOLLEYBALL BALANCE	1,734.25	0.00	0.00	0.00	1,734.25
05 704 0021	BOYS TENNIS BALANCE	2,166.32	0.00	0.00	0.00	2,166.32
05 704 0022	GIRLS TENNIS BALANCE	(90.50)	0.00	0.00	0.00	(90.50)
05 704 0023	UNIFIED ACTIVITIES	1,281.03	0.00	0.00	0.00	1,281.03
05 704 0025	FFA BALANCE	8,118.86	0.00	0.00	0.00	8,118.86
05 704 0026	FCCLA BALANCE	6,206.93	103.94	2,283.00	0.00	8,385.99
05 704 0027	PIONNER YOUTH BOYS BASKETBALL BALANCE	3,206.24	150.00	0.00	0.00	3,056.24
05 704 0028	NS BOOK FUND BALANCE	(3,440.93)	0.00	0.00	0.00	(3,440.93)
05 704 0029	SINGERS BALANCE	732.47	0.00	0.00	0.00	732.47
05 704 0030	MUSICAL BALANCE	9,283.20	0.00	0.00	0.00	9,283.20
05 704 0031	DECA BALANCE	167.16	0.00	0.00	0.00	167.16
05 704 0032	MS CONCESSIONS BALANCE	2,755.08	634.74	1,343.91	0.00	3,464.25
05 704 0033	FBLA BALANCE	6,819.21	0.00	40.00	0.00	6,859.21
05 704 0034	HS POP MONEY BALANCE	14.16	0.00	0.00	0.00	14.16
05 704 0035	MS POP BALANCE	2,545.22	0.00	0.00	0.00	2,545.22
05 704 0036	HS BAND RESALE BALANCE	(701.19)	0.00	20.00	0.00	(681.19)
05 704 0037	MS BAND RESALE BALANCE	3,362.30	0.00	10.00	0.00	3,372.30
05 704 0038	MS WRESTLING CLUB BALANCE	3,206.91	0.00	0.00	0.00	3,206.91
05 704 0039	PIONEER FOOTBALL BALANCE	3,425.79	0.00	0.00	0.00	3,425.79
05 704 0040	WEIGHTLIFTING BALANCE	481.95	0.00	0.00	0.00	481.95

Activity Fund Balance Report - Summary - Exclude Encumbrances

12/2024 - 12/2024

Regular; Beginning Month 12/2024; Processing Month 12/2024; Accounts to Include Accounts with Activity; Fund Balance Account 138 Records Selected; Fund Number 05

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0041	MS TRACK CLUB BALANCE	483.77	0.00	0.00	0.00	483.77
05 704 0042	CHILDRENS CHOIR BALANCE	275.71	0.00	0.00	0.00	275.71
05 704 0043	HW BOOK FUND BALANCE	1,535.86	0.00	0.00	0.00	1,535.86
05 704 0044	WRESTLING MATMAIDS BALANCE	322.14	0.00	0.00	0.00	322.14
05 704 0045	CHEERLEADERS BALANCE	(947.47)	3,234.00	637.34	0.00	(3,544.13)
05 704 0046	CLASS OF 2027 BALANCE	1,082.95	101.72	0.00	0.00	981.23
05 704 0048	SPEECH CONTEST BALANCE	2,237.05	0.00	0.00	0.00	2,237.05
05 704 0049	DRAMA ACTIVITY BALANCE	3,378.85	0.00	0.00	0.00	3,378.85
05 704 0050	MS STUDENT COUNCIL BALANCE	10,550.97	450.24	908.30	0.00	11,009.03
05 704 0051	HS STUDENT COUNCIL BALANCE	2,500.94	0.00	0.00	0.00	2,500.94
05 704 0052	JOURNALISM BALANCE	11,945.43	0.00	55.00	0.00	12,000.43
05 704 0053	BIG MAC MATH BALANCE	595.35	0.00	0.00	0.00	595.35
05 704 0054	ART CLUB BALANCE	1,545.81	0.00	0.00	0.00	1,545.81
05 704 0055	CONSTRUCTION CLASS BALANCE	2.91	0.00	0.00	0.00	2.91
05 704 0056	NATIONAL HONOR SOCIETY BALANCE	(387.05)	385.00	0.00	0.00	(772.05)
05 704 0057	DISTRICT ACTIVITY FUND BALANCE	10,664.83	13.86	(0.02)	0.00	10,650.95
05 704 0058	HS BAND ACTIVITY BALANCE	1,088.18	0.00	0.00	0.00	1,088.18
05 704 0059	6TH GRADE BAND BALANCE	(985.68)	0.00	0.00	0.00	(985.68)
05 704 0060	HS BOOK SALES BALANCE	4,330.27	0.00	0.00	0.00	4,330.27
05 704 0061	HS SCIENCE GRANT BALANCE	2.02	0.00	0.00	0.00	2.02
05 704 0064	HS SCIENCE CLUB BALANCE	270.54	0.00	290.00	0.00	560.54
05 704 0065	HS COLOR GUARD BALANCE	(1,587.58)	0.00	0.00	0.00	(1,587.58)
05 704 0066	HS METALS BALANCE	104.82	0.00	0.00	0.00	104.82
05 704 0067	MS HOME EC. LAB BALANCE	50.03	0.00	0.00	0.00	50.03
05 704 0068	HS CONCESSIONS BALANCE	13,459.20	2,363.04	2,891.76	0.00	13,987.92
05 704 0069	PRECORDERS BALANCE	221.22	0.00	0.00	0.00	221.22
05 704 0070	VARSITY CLUB BALANCE	31,650.01	849.82	360.00	0.00	31,160.19
05 704 0071	WELLNESS BALANCE	12,518.43	0.00	0.00	0.00	12,518.43
05 704 0072	DRIVER EDUCATION BALANCE	12,119.78	0.00	0.00	0.00	12,119.78
05 704 0073	MS SHOP ACTIVITY BALANCE	1,462.54	0.00	0.00	0.00	1,462.54
05 704 0075	SPECIAL EQUIPMENT BALANCE	0.00	0.00	0.00	0.00	0.00
05 704 0077	HS GOLF FUNDRAISING	621.25	0.00	0.00	0.00	621.25
05 704 0078	HS WRESTLING FUNDRAISER	426.12	0.00	367.00	0.00	793.12
05 704 0079	HORTICULTURE BALANCE	603.27	0.00	0.00	0.00	603.27
05 704 0082	NC DRUG FEE BALANCE	183.32	0.00	0.00	0.00	183.32
05 704 0084	MS SCIENCE BOWL BALANCE	91.00	0.00	0.00	0.00	91.00

Activity Fund Balance Report - Summary - Exclude Encumbrances

12/2024 - 12/2024

Regular; Beginning Month 12/2024; Processing Month 12/2024; Accounts to Include Accounts with Activity; Fund Balance Account 138 Records Selected; Fund Number 05

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0085	HW PURPLE JAM BALANCE	500.32	0.00	0.00	0.00	500.32
05 704 0086	SUMMER SB LEAGUE BALANCE	(16.75)	0.00	0.00	0.00	(16.75)
05 704 0087	HAYWARD FUNDRAISER BALANCE	3,122.11	0.00	470.12	0.00	3,592.23
05 704 0088	MS BOOK SALES BALANCE	(2,098.71)	0.00	0.00	0.00	(2,098.71)
05 704 0090	VOLLEYBALL CLUB BALANCE	4,648.64	0.00	0.00	0.00	4,648.64
05 704 0091	GIRLS SOCCER CLUB BALANCE	2,247.45	0.00	107.50	0.00	2,354.95
05 704 0092	CLASS OF 2024 BALANCE	309.28	0.00	0.00	0.00	309.28
05 704 0094	HS SHOP RESALE BALANCE	62.77	0.00	0.00	0.00	62.77
05 704 0095	HS ENGLISH BALANCE	291.86	0.00	0.00	0.00	291.86
05 704 0096	PIONEER PERKS BALANCE	585.13	0.00	0.00	0.00	585.13
05 704 0097	NS FUNDRAISER BALANCE	2,597.58	0.00	800.00	0.00	3,397.58
05 704 0098	BBB SUMMER LEAGUE BALANCE	4,200.56	0.00	0.00	0.00	4,200.56
05 704 0099	DISTRICT WELLNESS BALANCE	3,365.07	0.00	0.00	0.00	3,365.07
05 704 0100	HW DARE BALANCE	79.52	0.00	0.00	0.00	79.52
05 704 0101	PIONEER CROSS COUNTRY BALANCE	831.98	0.00	0.00	0.00	831.98
05 704 0103	DISTRICT II MUSIC CONTEST BALANCE	(983.46)	0.00	0.00	0.00	(983.46)
05 704 0104	HS SCIENCE SCHOLARSHIP BALANCE	351.51	0.00	0.00	0.00	351.51
05 704 0105	B&G SOCCER BALANCE	(2,125.00)	0.00	0.00	0.00	(2,125.00)
05 704 0106	BOYS TENNIS CLUB BALANCE	(219.34)	0.00	0.00	0.00	(219.34)
05 704 0107	GIRLS GOLF BALANCE	(1,927.06)	0.00	0.00	0.00	(1,927.06)
05 704 0108	EXPRESSIONS BALANCE	4,388.77	142.00	0.00	0.00	4,246.77
05 704 0109	FB JERSEYS BALANCE	60.83	0.00	0.00	0.00	60.83
05 704 0110	MS VOCAL BALANCE	190.00	0.00	0.00	0.00	190.00
05 704 0111	HS SPED BALANCE	1,089.87	0.00	0.00	0.00	1,089.87
05 704 0112	SUMMER GBB BALANCE	1,241.78	551.12	1,630.00	0.00	2,320.66
05 704 0115	GIRLS TENNIS CLUB BALANCE	(1,246.21)	0.00	0.00	0.00	(1,246.21)
05 704 0116	STUDENT FEE DONATION BALANCE	707.00	0.00	0.00	0.00	707.00
05 704 0117	BOYS SOCCER CLUB BALANCE	2,636.04	0.00	0.00	0.00	2,636.04
05 704 0118	Girls Wrestling Club Balance	2,860.21	0.00	877.85	0.00	3,738.06
05 704 0119	WASHINGTON TRIP BALANCE	789.49	0.00	0.00	0.00	789.49
05 704 0121	CLASS OF 2026 BALANCE	692.38	0.00	0.00	0.00	692.38
05 704 0123	SOFTBALL BALANCE	2,156.73	0.00	0.00	0.00	2,156.73
05 704 0124	CD/INTEREST BALANCE	(9,731.78)	0.00	406.86	0.00	(9,324.92)
05 704 0126	MUSIC TRIP BALANCE	1,247.70	0.00	0.00	0.00	1,247.70
05 704 0127	HAL BALANCE	370.46	0.00	0.00	0.00	370.46
05 704 0128	BASEBALL CLUB BALANCE	1,849.55	0.00	50.00	0.00	1,899.55

Activity Fund Balance Report - Summary - Exclude Encumbrances

12/2024 - 12/2024

Regular; Beginning Month 12/2024; Processing Month 12/2024; Accounts to Include Accounts with Activity; Fund Balance Account 138 Records Selected; Fund Number 05

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0129	CAREER & HUMAN DEVELOPMENT BALANCE	2.00	0.00	0.00	0.00	2.00
05 704 0130	HS SOUND SYSTEM BALANCE	846.25	0.00	0.00	0.00	846.25
05 704 0131	SUMMER SCHOOL BALANCE	7,240.32	0.00	0.00	0.00	7,240.32
05 704 0132	HS ART FEES BALANCE	5,110.07	0.00	0.00	0.00	5,110.07
05 704 0133	HS SPANISH FEES BALANCE	274.72	0.00	0.00	0.00	274.72
05 704 0134	MS FCS BALANCE	796.47	0.00	0.00	0.00	796.47
05 704 0135	MS ART FEES BALANCE	2,494.96	0.00	0.00	0.00	2,494.96
05 704 0136	MS IT FEES BALANCE	5,218.82	0.00	0.00	0.00	5,218.82
05 704 0137	HS FOOD FEES BALANCE	2,201.82	0.00	20.00	0.00	2,221.82
05 704 0138	COLLEGE TUITION FEES BALANCE	735.17	0.00	0.00	0.00	735.17
05 704 0139	CONSUMER MATH SCHOLARSHIP BALANCE	1,654.00	0.00	0.00	0.00	1,654.00
05 704 0140	Education Quest	13,447.70	1,001.24	0.00	0.00	12,446.46
05 704 0141	CO BALANCE	25,248.56	171.47	40.00	0.00	25,117.09
05 704 0144	PIONEER PETE BALANCE	2,966.52	0.00	0.00	0.00	2,966.52
05 704 0145	HS TRACK CLUB BALANCE	509.28	0.00	0.00	0.00	509.28
05 704 0148	NAT'L JR. HONOR SOCIETY BALANCE	1,520.80	0.00	0.00	0.00	1,520.80
05 704 0150	MS VOLLEYBALL CLUB BALANCE	569.53	0.00	0.00	0.00	569.53
05 704 0152	ACTIVITY ADMIN. BALANCE	5,695.31	0.00	0.00	0.00	5,695.31
05 704 0153	ROBOTICS BALANCE	(3.64)	0.00	0.00	0.00	(3.64)
05 704 0155	MS ROBOTICS BALANCE	2,341.80	0.00	0.00	0.00	2,341.80
05 704 0157	TECHNOLOGY BALANCE	44,013.88	0.00	0.00	0.00	44,013.88
05 704 0158	MS LIFE SKILLS BALANCE	3,699.19	285.00	0.00	0.00	3,414.19
05 704 0159	CA CONSTRUCTION BALANCE	6,571.20	0.00	0.00	0.00	6,571.20
05 704 0160	CLASS OF 2025 BALANCE	(789.88)	0.00	0.00	0.00	(789.88)
05 704 0161	CA WELDING BALANCE	413.61	0.00	20.00	0.00	433.61
05 704 0162	CA-INFORMATION TECHNOLOGY BALANCE	600.59	0.00	0.00	0.00	600.59
05 704 0163	YOUTH TENNIS CLUB BALANCE	747.30	0.00	0.00	0.00	747.30
05 704 0164	JAG BALANCE	431.61	0.00	0.00	0.00	431.61
05 704 0165	ESPORTS BALANCE	729.63	0.00	0.00	0.00	729.63
05 704 0166	TURF AND DIRT BALANCE	700.00	0.00	0.00	0.00	700.00
Fund Total: 05		326,541.78	18,422.89	20,924.39	0.00	329,043.28

[1] these numbers here match column F in the 2022-2023 Data Enrollment sheet

		1/1/2025	Board Meeting Mileage Sheet								
DATE											
PURCHASED	YEAR	TRADE NAME	STYLE	NUMBER	BODY TYPE	CAPACITY	VEHICLE ID#	CYLINDERS	COST	LICENSE #	MILEAGE
11/19/2007	2007	FORD	VAN	WHITE	ECONOLINE	10	1FBNE31L27DA62220	8	19549	53028	202761
1/4/2008	2007	CHEVY	VAN	TAN	ES UPLANDER	7	GNDV23107D159355	6	15570	51495	182856
6/26/2018	2013	FORD	PICKUP	RED	F150	5	1FTFW1EF1DKF26059	8	21000	58436	145627
7/20/2009	2008	CHEVY	VAN	WHITE	UPLANDER LS	7	GNDV23118D104608	6	15926	55997	170639
7/22/2009	2008	CHEVY	VAN	RED	UPLANDER LS	7	GNDV23128D130117	6	15926	51678	195360
8/17/2009	2001	CHEVY	VAN	WHITE	EXPRESS	2	1GCHG35R111152386	6	9014	51494	114095
9/23/2009	2009	FORD	VAN	WHITE	ECONOLINE	10	1FBNE31LX9DA54328	6	22249	53021	92213
11/16/2012	2011	DODGE VAN	VAN	SILVER	GRAND CARAVAN	5	2D4RN3DG9BR628362	6	17500	56540	178538
12/17/2021	2016	CHEVY	SPED BUS	YELLOW	MICRO BIRD	13	1GB3G3BG5F1127886	8		60892	81116
4/25/2022	2014	DODGE VAN	VAN	NAVY	GRAND CARAVAN	6	2C4RDGBG4ER353286	6		60384	96673
6/2022	2019	DODGE VAN (SPED)	VAN	WHITE	GRAND CARAVAN	6	2C4RDGBG6HR735999	6		60884	41500
5/2022	2013	CHEVY VAN	VAN	WHITE	EXPRESS	10	1GAWGPFA7D1176079	6		60382	38247
12/2022	2019	DODGE VAN (Activity)	VAN	WHITE	GRAND CARAVAN	6	2C4RDGEG1KR739509	6		60890	87738
11/1/2023	2021	NISSAN VAN	VAN	SILVER		10	5BZAF0AA8MN850607	6		60902	67786
11/2023	2023	CHEVY	TRUCK	WHITE	2500 HD	3	1GC0YLE70PF209343	8		60898	16563
12/2023	2023	FORD	VAN	WHITE	TRANSIT	10	1FBAX2C89PKB95953	8		62998	5058
7/2024	2023	FORD	SUV	BLACK	EXPEDITION	6		8		68001	5246
7/2024	2019	DODGE VAN	VAN	DARK GRAY	GRAND CARAVAN	6		6		56539	71219

NCPS Board of Education Report
Northside Elementary
January 13, 2024

Strategies for 1 - High-Quality Instruction and Learning Expectations; Programs, Experiences, and Approaches

- We held our quarter 2 Applepalooza December 19. We celebrated students for being safe, respectful, and responsible. The students were excited to see Mr Kaiser get slimed as a reward for their fundraising efforts for the boosterthon fun run.

Strategies for 2 - Culture, Connectedness, and Personnel Effectiveness; Expectations, Development, and Excellence

- The Northside Leadership team worked to create a winter MAP and Fastbridge testing schedule that will minimize losing instructional time, and maximize the data collection we will use in the 2nd semester to guide our RTI/Intervention groups.

Strategies for 3 - Whole Child Focused Learning; Curriculum, Instruction, Programs, Experience, and Approaches

- Book besties will be here January 14. Each class has a volunteer read them a book and send a book home with each student.

Strategies for 4 - Communication and Stakeholder Engagement; Communication, Engagement, and Transparency


- Teachers created opportunities for students to celebrate with food, games, and fun.

Strategies for 5 - District Resources; Budget, Facilities, and Staffing

- We are excited to have Mrs Meredith at Northside full time starting January 6. Staff worked during the inservice time on December 20 to create opportunities for additional interventions that Mrs Meredith will be providing 2x per week for each grade level.

Hayward Board Report

Jan. 13, 2025

Guiding Principle 1	High Quality Instruction and Learning Expectations
	<p>Jan. 6th Teacher Inservice</p> <ul style="list-style-type: none">● Hayward<ul style="list-style-type: none">○ Leadership Meeting○ Staff Meeting○ Team Meeting<ul style="list-style-type: none">■ Small group planning (Rtl)● District<ul style="list-style-type: none">○ ELA Adoption Continues○ Math- Curriculum maps and unit plans
Guiding Principle 2	Culture, Connectedness, and Personnel Effectiveness; Expectations, Development, and Excellence
	<p>PJ Celebration 12-18-24</p> <ul style="list-style-type: none">● HW Heroes- Halle Pummel & Nevaeh Welch● Respect, Responsibility & Determination were reviewed for December● Restroom Expectations is our behavior focus 
Guiding Principle 3	Whole Child Focused Learning; Curriculum, Instruction, Programs, Experience, and Approaches
	<p>Attendance</p> <ul style="list-style-type: none">● 150 Students received the December Monthly Perfect Attendance Award● An increase of 26 students from November● 3 Students won the \$25 Family Gift Card <p>Brain Quest Field Trip- 3rd Grade</p> <ul style="list-style-type: none">● Peru St. College● Hands on learning opportunities

Staff Lip Sync Contest

- Dec. 20th



Guiding Principle 4

Communication and Stakeholder Engagement; Communication, Engagement, and Transparency

Guiding Principle 5

District Resources; Budget, Facilities, and Staffing

August

- 3rd= 106
- 4th= 110
- 5th= 114

Total= 330

Jan.

- 3rd= 102
- 4th= 113
- 5th= 111

Total= 326

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NCPS Board of Education Report

Nebraska City Middle School

January 13th, 2025

Strategies for 1 - High-Quality Instruction and Learning Expectations; Programs, Experiences, and Approaches

- The Middle School administered the Winter portion of the NWEA MAP Growth and NSCAS Growth assessments. Students completed the MAP/NSCAS in the areas of Math, Reading, and Science. Early scores indicated growth above last year's levels and the staff are excited about the results.

Strategies for 2 - Culture, Connectedness, and Personnel Effectiveness; Expectations, Development, and Excellence

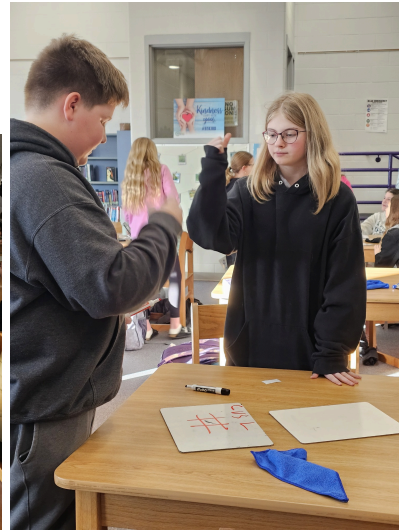
- 96% of NCMS students received at least 1 positive referral during the first semester. Positive referrals are given to students by staff members when they exhibit the Pioneer Way. They can do this academically, behaviorally, and in activities. Positive referrals are mailed home to families after students receive them during lunch.

Strategies for 3 - Whole Child Focused Learning; Curriculum, Instruction, Programs, Experience, and Approaches

- On Thursday, December 12th, our 8th graders were able to attend The Nutcracker ballet at the Orpheum Theater. We would like to thank the Nebraska City Community Foundation Fund and Omaha Performing Arts for their generous donations in sponsoring this trip. Not only were students able to visit the beautiful Orpheum Theater, but they got to see one of their own classmates perform.



- Students chosen for Honors Homeroom on December 9th were recognized for their hard work and exemplary behavior. To honor them, we gave them a fun reward: a tasty snack, a drink, and a cool activity during homeroom. The activity was an exciting Tic-Tac-Toe tournament.



○

Strategies for 4 - Communication and Stakeholder Engagement; **Communication, Engagement, and Transparency**

- Nebraska City Middle School continued its partnership with the BraveBe Digital Citizenship program. The Program empowers youth to spot and respond to digital dangers and teaches about their digital footprint. Most importantly, it teaches that adults are responsible for their safety but there are things they can do to help adults keep them safe. The Program is based on the latest research and has been reviewed and endorsed by national experts. This is the 5th year that NCMS and BraveBe have partnered to educate students on Digital Citizenship.
 - NCMS sponsored and invited a Parent Meeting on Tuesday, December 10th for BraveBe to share tips on helping your children with their digital safety, information gathered during the sessions, and to answer any questions families may have.

Strategies for 5 - District Resources; Budget, Facilities, and Staffing

- Current Enrollment (January 9th, 2025):
 - 6th Grade: 86 Students
 - 7th Grade: 90 Students
 - 8th Grade: 91 Students

- Total Enrollment: 267 Students (-7 from August 2024 Enrollment)

NCPS Board of Education Report High School January 12th, 2025

Strategies for 1 - High Quality Instruction and Learning Expectations; Programs, Experiences, and Approaches

- Mr. Pauli's Physics Class built a Trebuchet during the first semester and had the chance to test it before break. A great activity utilizing the laws of physics!
- Staff and students have done a great job starting the 2nd semester!



Strategies for 2 - Culture, Connectedness, and Personnel Effectiveness; Expectations, Development, and Excellence

PS-Admin
<https://nebcity.nebps.org/admin>

SHOP THE CLOSET

at Nebraska City High School

Shop for Formal in Pioneer Store

Items are sold at minimal cost with proceeds going to Post Prom

ask any teacher to set up an appointment to Shop the Closet

Items available:

- formal attire
- dresses
- suits & ties
- shoes
- accessories

- Thank you to Mrs. Johnson for continuing to update and promote:

Strategies for 3 - Whole Child Focused Learning; Curriculum, Instruction, Programs, Experience, and Approaches

- NCHS walkthroughs will continue to focus on Classroom Vision and engagement this semester. Mr. Thompspon and Mr. Hoover are meeting once a week to collaborate on each walkthrough completed that

week.

- Each department met or surpassed their department academic goal for the semester.

Departments will meet to discuss goals for 2nd semester.



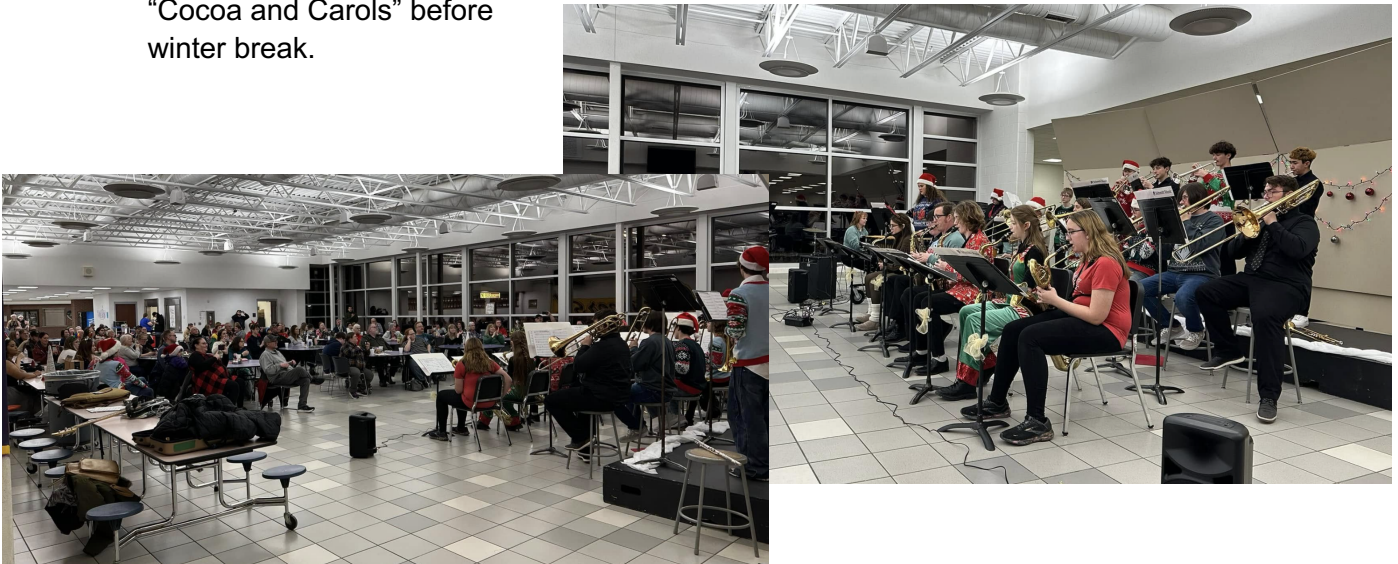
Great Winter Concert!



Strategies for 4 - Communication and Stakeholder Engagement; Communication, Engagement, and Transparency

- Great turn out for

“Cocoa and Carols” before winter break.



24/25 1st Semester = 492 Volunteer Hours*

Mentoring, setting up NCTC events, volunteering at various organizations, working with Middle School, Hayward and Northside students... enriching the lives of others.

NICE WORK PIONEERS!



* These are just the hours of which we are aware. More may have been completed which weren't reported.

Strategies for 5 - District Resources; Budget, Facilities, and Staffing

- Thank you to the maintenance staff and custodial staff for all of their work getting the grounds ready over the Winter Break!
- JAG Summary - *Submitted by Mrs. DeVorss:*

In December 2024, students completed the Shark Tank project and presented their ideas to the staff. They developed a business plan and concept, wrote a business proposal, and created a business name and logo. Each group pitched their product or service and answered questions while outlining their marketing strategies. We had a mix of "Sharks"—some were quite generous, (Mr. Blum) while others were less so – (Mrs. Bartman). Students also created posters or slideshows to accompany their presentations. This is a fun project, and students learned a variety of skills. Other staff who played Sharks: Mrs. Sherwin, Mrs. Moyer, and Mr. Bandy (JAG Manager).

Additionally, JAG students took a field trip to Morton Mansion to learn about the history of J. Sterling Morton and his various careers. Many students had never been inside the mansion before. Laura Steinman led the tour and organized an educational scavenger hunt for the students. I am in communication with the Arbor Day Foundation to assist students with future job opportunities.

We also hosted Jamie Vaughn from Charles Schwab and Jasmine McCain from Financial Beginnings, who spoke to the students about their financial futures and the importance of making smart financial choices. They covered topics such as budgeting, credit cards, credit scores, loans, investments, and how to make money work for them. The speakers left behind a

financial guide, which I will continue to explore with the students next week. There were many questions from the students, reflecting their engagement with the topics discussed.

Students participated in activities from Headrush, and students filled out a guide for their journey to college. We are working on completing resumes, researching colleges, job shadowing, mock interviews, completing applications, FAFSA, and signing up for college/job fairs. This is ongoing...

Mrs. DeVorss met with mid-term students to discuss their plans after leaving school. Most students have secured jobs, but I have some concerns about two of them. I will continue to follow up with students after they graduate.

Next week, we will have a JAG final, and during the week students will have time to complete any missing assignments and study for their other finals. Additionally, we are planning a celebration for the seven students who will graduate mid-term this year.

The following competencies were covered this month:

- **Personal**
- **Basic**
- **Life Survival**
- **Career Development**
- **Personal**
- **Workplace**

NCPS Board of Education Report

Middle School Activities

January 9th, 2025

Prepared by Dave Purdham

Strategies for 1 - High Quality Instruction and Learning Expectations; Programs, Experiences, and Approaches

- The NCMS Boys basketball program finished the season on Thursday, December 19, 2024 with a win over Falls City middle school! Great way to finish the season, Go Pioneers!



-
- The NCMS Girls basketball program started their practices on Wednesday, January 8, 2025. They plan to practice everyday after school from 4-5:30pm in preparation for their season. The Pioneers Girls basketball team is coached by Reid Fuerhoff, Samantha Collins, and Katey Hodges. They start their season with a home game on Tuesday, January 21, versus Plattsmouth middle school.
- The NCMS Boys wrestling team begins practice on Thursday, January 9, 2025. The team is coached by Jace Johnson, Vicki Hobbs, and Adam Walters. The Pioneer wrestling team begins competitions on Thursday, February 13, in Beatrice.

Strategies for 2 - Culture, Connectedness, and Personnel Effectiveness; Expectations, Development, and Excellence

- We have 12 kids who were selected to represent NCMS at the conference honor band on Monday, Jan. 20th. We will be at Platteview working with a guest clinician, and put on a concert with students from all the schools in our conference that evening. Honor bands are a very cool experience and these kids will represent Nebraska City very well!
 - 8th grader Lexi Graham on flute
 - 8th grader Brooke Bando and Ella Phillips on clarinet
 - 7th grader Zoe Young on alto sax

- 8th grader Aiden Howell on tenor sax
 - 8th grader Nira Hayes and 7th grader Sophia Avalos on trumpet
 - 7th grader Lucas Purdham on trombone
 - 8th grader Kobe Cavanzon on euphonium
 - 8th grader Ryan Harger on tuba
 - 8th grader Andi Wietzki on percussion
-
- We have six 8th graders going to the Iowa Western Honor Band on Jan. 27th. This is a unique opportunity for middle school musicians to rehearse and perform on a college campus, with a college band professor from UNL, Dr. Carolyn Barger. There are students from both Nebraska and Iowa middle schools participating in this event.
 - Lexi Graham on flute
 - Brooke Bando on clarinet
 - Nira Hayes on trumpet
 - Kobe Cavanzon on euphonium
 - Ryan Harger on tuba
 - Andi Wietzki on percussion
-
- Our 8th grade class and staff had the opportunity to go and see the Nutcracker performance put on by Omaha Performing Arts. We had two 8th grade students involved in the performance, Amelia Lant and HalleyBelle Smalley. This opportunity was the first opportunity for our students to experience a performance in an amazing venue in the Orpheum theater in downtown Omaha. Our students and staff members dressed in professional attire and even had the opportunity to experience spaghetti works. What an awesome experience for our students to have and we are grateful for the support from our community to help with this opportunity.



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- Students and friends along with our teacher Mrs. Shires, Mrs. Harker, and Mrs. Olson were able to enjoy lunch at Fazolis before the performance in Omaha.



Galaxy S20 FE 5G
December 12, 2024 11:05

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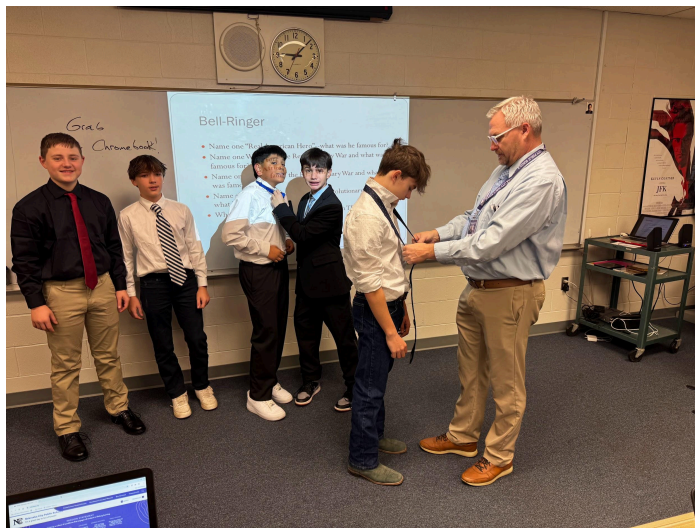
Galaxy S20 FE 5G
December 12, 2024 11:05



Galaxy S20 FE 5G
December 12, 2024 11:05



- Our 8th Grade teacher, Mr. Lauby was showing our students how to tie their ties for the performance!



Strategies for 3 - Whole Child Focused Learning; Curriculum, Instruction, Programs, Experience, and Approaches

- Congratulations to the middle school band and choir programs (6th, 7th, & 8th) on their holiday band concert on December 17th. The performances were fantastic, and it was great to watch so many talented musicians. The middle school band and choir have also been diligently preparing to perform multiple pieces for upcoming performances. The NCMS band will be playing in the Trailblazer Conference Band Event on January 20th in Platteville. The NCMS choir will have two more performances this spring in the 3rd and 4th quarters.



- Final day of semester 1 NCMS House Pep Rally! The houses competed in friendly and festive games to enjoy the last portion of the day together before the winter break.







Strategies for 4 - Communication and Stakeholder Engagement;
Communication, Engagement, and Transparency

Strategies for 5 - District Resources; Budget, Facilities, and Staffing

NCPS Board of Education Report

High School Activities

January, 2025

Strategies for 1 - High Quality Instruction and Learning Expectations; Programs, Experiences, and Approaches

-

Strategies for 2 - Culture, Connectedness, and Personnel Effectiveness; Expectations, Development, and Excellence

Boys basketball picked up their first win of the season on December 19th, beating Council Bluffs Thomas Jefferson at the MidAmerican Center. The Pioneers have 8 games in the next 15 days which will take them into their conference tournament. The boys have been working hard and improving, and look forward to finding success on the court this week against Falls City, Ashland Greenwood and Conestoga for their annual Pink Out to support pediatric cancer research and the Team Jack Foundation.

NCHS Drama will be holding auditions for The Legend of Sleepy Hollow this week. We are looking forward to doing some fun things with the script and trying some new lighting and stage tricks to add some fun effects to this production. We are also making it a goal to add two new lighting tricks that are "portable" so that we can travel and use them in one-act contests. We've already had a lot of students show interest in participating in this year's production

Unified Sports is in the process of organizing a Unified Basketball team this year. Practices started in January and the athletes and coaches are looking forward to an exhibition game in February during a varsity basketball contest.

The girls wrestling team has had a successful start to the season, including 2nd place finish at Standing Bear, 3rd place Friday Night Fracas, 3rd place Fairbury, 6th place Platteview. The girls have 3 state rated wrestlers and are listed as a top 10 team contender. Senior Pioneer wrestler Rylee Stracke recorded her 100th career win, first in school history

The Pioneer Volleyball team recently took registrations for their youth Volleyball club, and is looking forward to helping the next generation of Pioneer volleyball players!

This upcoming season will look a little different as we are shaking things up! We're thrilled to share that the club will be attending four JVA tournaments hosted at Nebraska Wesleyan University. This will provide fantastic competition and a unique opportunity for growth.

Additionally, we've strengthened our coaching staff to provide the best development for our players. Our coaching team includes 4 players from Peru State University, 3 collegiate volleyball alumni, and 5-6 other passionate coaches who have a deep love for the game.

This club is an integral part of our community's effort to grow our high school volleyball program, and it all begins with developing our youth. I'm looking forward to challenging our players and pushing them to elevate their skills this season!

The cheerleading squad is supporting the basketball teams at our home games and preparing for our competition season. We will attend two competitions in January (TrailBlazer on Saturday the 25th in Ralston and Jam the Gym on Sunday the 26th in Millard) and two in February (Bennington Cheer on Sunday the 9th and State Cheer in Grand Island on Saturday the 22nd). We are excited to showcase the skills we have learned this year!

Girls basketball brought home a 2nd place plaque from the holiday tournament, moving their record to 3-5 for the season. They have 8 more games in January before the conference tournament at the end of the month.



Boys wrestling is currently 4-4 in duals as of January 7th with a Dual Win against Norris. The second half of the season we will be very active with only 12 varsity practices between competitions. Junior varsity wrestling will have a lot of opportunities to compete and grow this month with four JV tournaments and four dual matches. January 18th the Pioneers are hosting our Rumble in River Country Boys Dual Tournament alongside the Rumble in River Country Girls Individual Tournament. This will be an 8 team dual tournament with tough Class B competition. At the end of January the Pioneers will also host the 2025 Trailblazer Conference Tournament. The teams focus in the second half of the season is to get our minds out of the outcome (wins and loses) and to focus on our attitude, effort, and aggressiveness. The Pioneers will look to outperform our opponents in the attitude we bring to the match, the effort we give during, and being aggressive and looking to score points at all times. If we can focus on those three things the wins will take care of themselves. We also have had multiple mindset and visualization conversations over the break. Understanding what worries us, frustrates us, and causes us to have match anxiety and how to overcome those thoughts/feelings through positive reframing.

Pioneer Speech Team is off to a great start to the 2024-2025 season! We attended our first two meets before the holiday break, and received some great feedback that we have been working to incorporate into our programs for the upcoming meets. We will be traveling to Fremont on January 11 for our first meet of the new year followed by Elkhorn, Conestoga, and Elmwood Murdock in the following weeks. We will be traveling throughout the months of January and February and, while we know that competition is steep, we feel that we have some competitors for these events. We have a skilled group of speech participants who have been working with their coaches, peers, and judges feedback to perfect their programs for the competitive meets yet to come. We work to stay positive, flexible, and open to new ideas as the season progresses. We're looking forward to the next couple of months!

Nebraska City FFA finished up Holiday Sales right before Winter Break started. 6 new members received their jackets at our Jacket Ceremony on December 16th. 6 Senior members are working on finishing up their State FFA Degrees and have their interviews on January 29th.



The Pioneer Softball Team will be starting up off season workouts again this week and will continue to work around our busy athletes' schedules. We have designated Sundays and Wednesdays to give the most opportunities to our athletes to attend these workouts. Good luck to all of our winter sports teams and fine arts activities, Go Pioneers!!!

Strategies for 3 - Whole Child Focused Learning; Curriculum, Instruction, Programs, Experience, and Approaches

**Strategies for 4 - Communication and Stakeholder Engagement;
Communication, Engagement, and Transparency**

Strategies for 5 - District Resources; Budget, Facilities, and Staffing

-



Beyond the Numbers

NASB Legislative Issues Conference

January 26-27, 2025 - Cornhusker Marriott Lincoln

Be Engaged. Get Involved. Know Your Story.

2025 Legislative Issues Conference

TO REGISTER:

Go to <https://nasb.envisiams.com/> and log in using your email and password.

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.

\$25 cancellation fee by the registration deadline. No refunds after the deadline.

Registration fees for each event are as follows:

- Sunday dinner and program \$70
- Conference Registration \$115
 - *On-Site Registration \$150

Registration Deadline - January 21, 2025

TO REST:

To reserve a hotel room visit www.NASBonline.org and navigate to the LIC page for a direct booking link. Deadline for hotel reservations is January 5, 2025.

TO REDEEM:

Awards of Achievement Points can be earned by attending these events

- 10 points = Sunday dinner and program
- 15 points = Legislative Issues Conference

SUGGESTED AUDIENCE:

- School Board Members, Superintendents, ESU Administrators

Beyond The Numbers

SUNDAY, JANUARY 26 - AGENDA

6:00 PM Reception, Dinner, and Program
Beyond Tornado Drills: The New Challenges of School Safety
Jay Martin - NDE Safety & Security Director

Jay Martin returned home after 24 years in Colorado, where he retired from law enforcement. In 2009, he was named D.A.R.E. Officer Of The Year and created a nationally recognized youth prevention program in all 50 states and beyond. His career involved responding to critical incidents, including school and domestic shootings, and led to partnerships with organizations like the National Association of School Resource Officers and Internet Crimes Against Children. He has also collaborated with psychologists, authors, and movie producers, and has ghostwritten on digital best practices. Committed to educating school communities, he has also taught in Omaha Public Schools and other districts in Nebraska and Colorado.



MONDAY, JANUARY 27 - AGENDA

8:00 AM Registration
8:30 AM Welcome and Introductions - NASB Legislative Committee Chair
2025 Bill Review & Looking Beyond the Numbers
Speaker Arch - Session Preview
Senator Murman - Education Committee Update
A Conversation with the New Revenue Chair
Senator Hughes - School Funding Legislation Update
School Spending/Caps: Bills & Strategies to Help Share Your Story
How Nebraska Compares. The Story Rarely Told
Final Talking Points Prior to Your Lunch with the Senators
12:00 PM Lunch with the Senators
1:30 PM Adjournment

(IN NO PARTICULAR ORDER, SPEAKER LIST SUBJECT TO CHANGE)



1311 STOCKWELL STREET
LINCOLN, NE 68502
WWW.NASBONLINE.ORG

**2012
Board Code of Ethics**

The Board recognizes that collectively and individually, all members of the Board must adhere to an accepted code of ethics in order to improve public education. Board members must conduct themselves professionally and in a manner fitting of their position.

Each board member shall:

1. Attend all regularly scheduled board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;
2. Endeavor to make policy decisions only after full discussion at publicly held board meetings;
3. Render all decisions based on the available facts and his or her independent judgment, and refuse to surrender that judgment to individuals or special interest groups;
4. Encourage the free expression of opinion by all board members, and seek systematic communication between the Board and students, staff and all elements of the community;
5. Work with other board members to establish effective board policies and to delegate authority to the Superintendent to administer the school district;
6. Communicate expressions of public reaction to the board policies and school program to other board members and the Superintendent;
7. Learn about current educational issues by individual study and through participation in seminars and programs, such as those sponsored by the state and national school board associations;
8. Support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff;
9. Avoid being placed in a position of conflict of interest, and refrain from using the board member's position on the Board for personal or political gain;

10. Refrain from discussing the confidential business of the Board in any setting except a board meeting;
11. Refrain from micro-managing the affairs of the school district;
12. Recognize the Superintendent as the executive officer of the Board;
13. Work constructively and collegially with the other members of the Board, students, staff and patrons.
14. Refer complaints to the Superintendent or building principal, as appropriate;
15. Always be mindful of his/her fiduciary obligation to the school district, including duties of loyalty and care, by placing the interests of the district above the board member's personal interests.
16. Remember that a board member's first and greatest concern must be the educational welfare of the students attending this district's schools.

Adopted on: November 14, 2016

Revised on:

Reviewed on: January 10, 2022, January 16, 2023; January 15, 2024

2013 Violation of Board Ethics

The Board of Education is responsible for enforcing the code of ethics of its members. If any member of the Board commits a serious or repeated violation of the code, the Board may take any of the following steps:

1. The Board President may confer with the board member who has violated the code of ethics in order to:
 - a. Identify the provision of the code that the member has violated;
 - b. Propose how the member can remedy the violation;
 - c. If the board member who violated the code is the Board President, the Vice President is empowered to confer with the President about the violation.
2. The Board may discuss the violation as an agenda item at a meeting to confront the offending board member. However, the Board will not enter closed session to hold the discussion of the ethics violation unless the Open Meetings Act authorizes a closed session.
3. The Board may vote to publicly censure any board member who commits a serious or repeated violation of the code. The Board will pass a censure motion to inform the community that an individual member of the Board is not fulfilling the responsibilities for which he or she was elected.

Adopted on: November 14, 2016

Revised on: June 11, 2018

Reviewed on: January 10, 2022, January 16, 2023; January 15, 2024

2007
Reimbursement and Miscellaneous Expenditures

1. Board members, employees, and volunteers of the school district are expected to maintain and enhance their effectiveness by being well-informed on issues affecting education. They are encouraged to attend education workshops, conferences, training programs, official functions, hearings, and meetings sponsored by the school district or state and national educational organizations which are helpful to them in performing their duties or which are in the best interests of the school district.

2. This board hereby gives prior approval for board members to attend meetings described in the preceding paragraph. Upon approval by the board president, or the superintendent or designee when the board president is unavailable, such board members may attend authorized meetings without further action or approval by the board, and shall be paid or reimbursed for registration costs, tuition costs, fees or charges, travel expenses, and costs of meals and lodging as permitted by law.

a. The superintendent or the superintendent's designee may authorize employees and volunteers to attend meetings described in the first paragraph and may authorize the payment of such registration costs, tuition costs, fees, charges, travel expenses, costs of meals, and/or costs of lodging as he or she deems appropriate and as permitted by law.

b. Expenses for attendance at any of the above activities shall be paid by the school district as allowed by law. The Board shall pay or reimburse attendees for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that such reimbursement is permitted by law.

c. The board authorizes the expenditure of funds for non-alcoholic beverages for individuals attending public meetings of the board and non-alcoholic beverages and meals for individuals while performing or immediately after performing relief, assistance, or support activities in emergency situations, and for any volunteers during or immediately following their participation in any activity approved by the board.

d. It is in the best interest of this school district to recognize service by board members, employees, and volunteers. The board

authorizes the president, superintendent or the superintendent's designee to determine when and to whom plaques, certificates of achievement, flowers or other items of value should be granted, provided that no such plaque, certificate, flowers or other item of value shall cost more than \$100.00.

e. Funds may be spent for one recognition dinner each year for elected and appointed officials, employees or volunteers of the school district. The maximum cost per person for such a dinner shall not exceed \$50.00.

Adopted on: November 14, 2016

Revised on: June 11, 2018

Reviewed on: November 14, 2022

2008 Meetings

The formation of policy is public business and will be conducted openly in accordance with the Nebraska Open Meetings Act.

1. Types of Meetings

- a. The board shall hold its regular meetings on or before the third Monday of each month.
- b. Special and emergency meetings may be called as provided by law.
- c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

2. Notice

The board shall give reasonable advance publicized notice of the time and place of each of its meetings, which generally will be 48 hours or more in advance of the meeting. Such notice shall be transmitted to all members of the board and to the public.

Publication Procedure if the Newspaper Will Be Finalized for Printing Prior to the Time and Date of the Meeting. Notice of regular and special meetings shall be (1) published in a newspaper of general circulation within the district that is finalized for printing prior to the time and date of the meeting, that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers.

Publication Procedure if the Newspaper Will Not Be Finalized for Printing Prior to the Time and Date of the Meeting. Notice of regular and special meetings shall be (1) posting on the newspaper's website, if available, and (2) posting on a statewide website 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 school district's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Newspapers of general circulation in the district include the Nebraska City News Press. Such notice shall contain a statement that the agenda shall be readily available for public inspection at the administration

office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board.

In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the school district will (1) post the notice on its website, if available, (2) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (3) post the notice in a conspicuous public place in the school district's jurisdiction. The school district will keep a written record of the posting.

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 of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. 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 no later than the end of the next regular business day.

3. Weather Delays

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay. Notice of the date, time, and location of the postponed meeting will be advertised as required in the "Notice" section above.

4. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.

- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session, and the record shall state how each member voted, or if the member was absent or not voting.
- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and shall be published on the school district's website within ten working days of the last meeting or prior to the next convened meeting, whichever occurs earlier. The minutes shall be available on the website for at least six months.

Adopted on: November 14, 2016

Revised on: July 10, 2017; November 9, 2020; June 13, 2022; June 10, 2024; December 9, 2024

Reviewed on:

2010
Preparation for Board Meetings

The superintendent will create the agenda and board packet in consultation with the board president. The materials will be sent or delivered to each board member in advance of the meeting. Members of the public have no entitlement to place an item on the board's agenda, but may address the board during the next meeting at which the board receives public comment. The agenda shall be placed on the district's website at least 24 hours before the school board meeting and shall remain available on the website for at least six months.

Adopted on: November 14, 2016

Revised on: June 13, 2022

Reviewed on: July 12, 2021

4051
Staff and District Social Media Use

Social media is an important tool for communicating, keeping up-to-date with current developments in education, and for conducting research to enhance management, teaching, and learning skills. The district also uses social media accounts to provide information to district stakeholders. This policy is intended to ensure (1) appropriate use of social media by staff and (2) appropriate control of social media accounts belonging to or affiliated with the district. Staff should also refer to the district's policy on Staff Computer and Internet Usage.

I. Personal Versus School-Affiliated Social Media Use

A. Personal Social Media Use

1. The school district will not require staff members or applicants for employment to provide the district with their username and password to personal social media accounts.
2. The district will not require staff to add anyone to the list of contacts associated with the staff member's personal social media accounts or require a staff member to change the settings on his or her personal social media accounts so that others can or cannot view their accounts.
3. Staff members whose personal social media use interferes with the orderly operation of the school or who use social media in ways that are not protected by the First Amendment may be subject to discipline by the district.
4. Staff members who wish to begin using or to continue using the school district name, programs, mascot, image or likeness as part of any social media profile must notify their supervising administrator of the use, and must secure the administrator's permission to do so.

B. School-Affiliated Social Media Use

1. Any social media account which purports to be “the official” account of the school district (e.g., “Pioneer Wrestling”), or any of its programs, classes or entities will be considered to be an account that is used exclusively for the school district’s business purpose. Staff members may not use “official” accounts for personal use.
2. Staff may be required to provide their supervising administrator with the username and password to school-affiliated social media accounts.
3. Staff may be required to interact with specified individuals on school-affiliated social media accounts.
4. When staff use school-affiliated social media accounts to comment on school-related matters, they do not do so as private citizens and are therefore not entitled to First Amendment protections.

II. Staff Expectations in Use of Social Media – Applicable to Both Personal and School-Affiliated Use

A. General Use and Conditions

Staff must comply with all board policies, contract provisions, and applicable rules of professional conduct in their social media usage. They must comply with the board’s policy on professional boundaries between staff and students at all times and in both physical and digital environments.

Staff must obtain the consent of their building principal or the superintendent prior to posting any student-related information in order to make sure that the publication does not violate the Federal Education Records Privacy Act or any other laws. Staff must also comply with all applicable state and federal record retention requirements, even with regard to personal social media usage.

Staff must comply with all applicable laws prohibiting the use or disclosure of impermissible content, such as copyright laws, accountability and disclosure laws, and any other law governing the use of resources of a political subdivision. Questions about

appropriate content should be referred to the staff member's supervising administrator.

B. Acceptable Use

1. Staff may use social media for instructional purposes.
2. Staff may use social media for school-related communication with fellow educators, students, parents, and patrons.
3. Teachers should integrate the use of electronic resources, which may include social media, into the classroom. As the quality and integrity of content on social media is not guaranteed, teachers must examine the source of the information and provide guidance to students on evaluating the quality of information they may encounter.

C. Unacceptable Use

1. Staff shall not access obscene or pornographic material while at school, on school-owned device or on school-affiliated social media accounts.
2. Staff shall not engage in any illegal activities, including the downloading and reproduction of copyrighted materials.
3. Staff shall not access social media networking sites such as Facebook, Twitter, and Instagram on school-owned devices or during school time unless such access is for an educational activity which has been preapproved by the staff member's immediate supervisor. This prohibition extends to using chat rooms, message boards, or instant messaging in social media applications and includes posting on social networking sites using personal electronic devices.

III. School-Affiliated Digital Content

A. General Use and Conditions for School-Affiliated Accounts

Staff must obtain the permission of their supervising administration prior to creating, publishing, or using any school-affiliated web pages, microblogs, social media pages or handles, or any other digital content which represents itself to be school-related, or which could be reasonably understood to be school-related. This includes any content which identifies the school district by name in the account name or which uses the school's mascot name or image.

Staff must provide administrators with the username and password for all school-affiliated accounts and must only publish content appropriate for the school setting. Staff may not provide the username and password to school-affiliated accounts to any unauthorized individual, including students and volunteers.

B. Moderation of Third Party Content

The purpose of school-related social media accounts is to disseminate information. No school-related or school-affiliated social media account covered by this policy shall permit comments by the public unless otherwise approved by the superintendent. All comment functions for applications such as Facebook and Instagram must be turned to "off" without this approval.

In the event the superintendent permits content created by anyone other than the administrator of the account to appear on the account's pages, such as comments made by students, parents, and patrons, the account administrator must monitor the content to ensure it complies with this policy. Posts, comments, or any other content made on the account's pages may be removed when the content meets any of the following conditions:

1. Is obscene, lewd, or appeals to prurient interests;
2. Contains information relating to a student matter or personnel matter which is protected under or prohibited by state or federal law;

3. Contains threatening, harassing, or discriminatory words or phrases;
4. Incites or is reasonably anticipated to incite violence, illegal activity, or a material and substantial disruption to school operations or activities; or
5. Contains any other threat to the safety of students and staff.

Every account administrator must keep a copy of any removed content and must provide a copy to the superintendent along with written notification for the reason the post has been removed. All questions about the appropriateness of removal must be directed to the superintendent.

Adopted on: December 12, 2016

Revised on:

Reviewed on: August 8, 2022

<u>Northside</u>			Recommended	Cost
Loop Valve Actuator Replacement		\$580	Jenny's crew	(cost of part)
Gym South WSHP Repairs	circuit #1 compressor replacement (Danfoss OEM)	\$6,434	Yes	\$6,434
	compressor replacment (Copeland)	\$644	Yes	\$644
	circuit #2 compressor valve core replacement	\$1,400	Yes	\$1,400
Gym North WSHP Repairs		\$518	Yes	\$518
<u>Middle School</u>				
Gym HP Repairs		\$4,824	Yes	\$4,824
<u>High School</u>				
Camus Boiler #1		\$2,850	Jenny's crew	(cost of part)
Camus Boiler #2		\$1,907	Jenny's crew completed	
Auditorium HP		\$664	Maybe Warranty	
Gym NE HP		\$643	Jenny's crew	(cost of part)
Gym SW HP		\$2,460	Yes	\$2,460
Gym SE HP		\$448	Yes	\$448
Hot Water Pumps #1, #2 & #3		\$898	Yes	\$898
HP Loop Pump #2		\$531	Yes	\$531
	Total HVAC	\$22,894		\$18,157

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111

NEBRASKA CITY, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2024

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
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NEBRASKA CITY, NEBRASKA
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**DANA F. COLE
& COMPANY LLP**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Nebraska City Public Schools District No. 111
Nebraska City, Nebraska

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, as of August 31, 2024, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's basic financial statements. The supplementary information on pages 26 - 50 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards on pages 26 - 28 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information on pages 29 - 33 and the schedule of expenditures of federal awards on pages 26 - 28 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 29 - 33 and schedule of expenditures of federal awards on pages 26 - 28 are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 34 - 50 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2024, on our consideration of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Lincoln, Nebraska
November 5, 2024

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Governmental Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental activities				
Regular instruction	11,970,623		3,686,622	(8,284,001)
Student support services	1,228,914	427,746		(801,168)
Instructional support	331,467			(331,467)
General administration	417,770			(417,770)
School administration	1,022,224			(1,022,224)
Central services	494,068			(494,068)
Operation and maintenance of plant	2,620,318			(2,620,318)
Student transportation	344,394		37,979	(306,415)
Nutrition Program	714,385	250,234	540,349	76,198
Capital outlay	507,662			(507,662)
Debt service				
Principal	225,600			(225,600)
Interest	1,257,285			(1,257,285)
Loan repayment	390,561			(390,561)
Annual fees	315,558			(315,558)
Total governmental activities	<u>21,840,829</u>	<u>677,980</u>	<u>4,264,950</u>	<u>(16,897,899)</u>
General receipts				
Taxes				
Property taxes - general purpose				9,705,807
Property taxes - debt service				1,684,786
Motor vehicle taxes				897,251
Carline tax				12,829
Penalties and interest on taxes				31,082
Public power district sales tax				6,687
Other taxes				136
Other local receipts				2,223
County fines and license fees				156,380
State aid				4,608,970
Other state receipts				231,705
Unrestricted federal and state grants				1,632,146

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2024

				Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government	
	Charges for Services	Operating Grants and Contributions	Total Governmental Activities	
Disbursements				
General receipts (Continued)				
Interest				53,502
Other receipts				22,867
Total general receipts				19,046,371
Change in net position resulting from receipts and disbursements				2,148,472
NET POSITION, beginning of year				10,218,552
NET POSITION, end of year				12,367,024
ASSETS				
Cash and cash equivalents				9,412,618
Certificates of deposit				250,555
Cash at county treasurer				2,739,411
TOTAL ASSETS				12,402,584
LIABILITIES				
Payroll withholdings payable				35,560
NET POSITION				
Restricted for				
Capital projects				428,421
Debt services				3,165,856
School Nutrition Programs				567,620
Unrestricted				8,205,127
TOTAL NET POSITION				12,367,024

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		Other	Reclassifications	Total
	General Fund	Bond Fund	Governmental Funds		Governmental Funds
RECEIPTS					
Taxes					
Property taxes - general purpose	9,126,749		579,058		9,705,807
Property taxes - debt service		1,454,190	230,596		1,684,786
Motor vehicle taxes	897,251				897,251
Carline tax	10,321	1,637	871		12,829
Penalties and interest on taxes	25,927	3,917	1,238		31,082
Public power district sales tax	5,445	873	369		6,687
Other taxes			136		136
Rental of school facilities	771				771
Local license fees	1,275				1,275
Other local receipts	2,223				2,223
County receipts	156,380				156,380
State receipts	8,451,694	160,450	97,653		8,709,797
Federal receipts	1,492,381		535,593		2,027,974
Sale of lunches and milk			250,234		250,234
Student activities			427,746		427,746
Interest income	3,898	48,532	1,072		53,502
Other nonrevenue receipts	5		20,816		20,821
Total receipts	<u>20,174,320</u>	<u>1,669,599</u>	<u>2,145,382</u>		<u>23,989,301</u>
DISBURSEMENTS					
Regular instruction	11,919,098		51,525		11,970,623
Student support services	809,231		419,683		1,228,914
Instructional support	331,467				331,467
General administration	417,770				417,770
School administration	1,022,224				1,022,224

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		Other Governmental Funds	Reclassifications	Total Governmental Funds
	General Fund	Bond Fund			
DISBURSEMENTS (Continued)					
Central services	494,068				494,068
Operation and maintenance of plant	2,620,318				2,620,318
Student transportation	344,394				344,394
Nutrition Program			714,385		714,385
Capital outlay	479,275		28,387		507,662
Debt service					
Principal		1,600	224,000		225,600
Interest	624	1,215,000	41,661		1,257,285
Loan repayment	5,367		385,194		390,561
Bond issuance and other costs	5,000	310,558			315,558
Total disbursements	<u>18,448,836</u>	<u>1,527,158</u>	<u>1,864,835</u>	<u> </u>	<u>21,840,829</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS					
	1,725,484	142,441	280,547		2,148,472
OTHER FINANCING SOURCES (USES)					
Interfund loans	<u>30</u>	<u> </u>	<u>(30)</u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCES	1,725,514	142,441	280,517		2,148,472
FUND BALANCES, beginning of year	<u>5,913,728</u>	<u>2,646,326</u>	<u>1,658,498</u>	<u> </u>	<u>10,218,552</u>
FUND BALANCES, end of year	<u>7,639,242</u>	<u>2,788,767</u>	<u>1,939,015</u>	<u> </u>	<u>12,367,024</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		Other		Total
	General	Bond	Governmental	Reclassifications	Governmental
ASSETS	Fund	Fund	Funds		Funds
ASSETS					
Cash and cash equivalents	5,453,234	2,447,938	1,511,446		9,412,618
Certificates of deposit	15,283		235,272		250,555
Due from other funds		3,345	6,619	(9,964)	
County treasurer's balances	2,206,285	337,484	195,642		2,739,411
TOTAL ASSETS	7,674,802	2,788,767	1,948,979	(9,964)	12,402,584
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Payroll withholdings payable	35,560				35,560
Due to other funds			9,964	(9,964)	
Total liabilities	35,560		9,964	(9,964)	35,560
FUND BALANCES					
Restricted for					
Capital projects			428,421		428,421
Debt services		2,788,767	377,089		3,165,856
School Nutrition Program			567,620		567,620
Committed			549,353		549,353
Assigned	3,630,035		16,532		3,646,567
Unassigned	4,009,207				4,009,207
Total fund balances	7,639,242	2,788,767	1,939,015		12,367,024
TOTAL LIABILITIES AND FUND BALANCES	7,674,802	2,788,767	1,948,979	(9,964)	12,402,584

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 AUGUST 31, 2024

	Meyer Memorial Fund	Flex Benefit Fund
ASSETS		
Cash and cash equivalents	<u>258,343</u>	<u>31,345</u>
LIABILITIES		
Due to employees, and others	<u> </u>	<u>31,345</u>
NET POSITION	<u><u>258,343</u></u>	<u><u> </u></u>

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2024

	Meyer Memorial Fund
ADDITIONS	
Interest	<u>42</u>
DEDUCTIONS	
Scholarships/loans	<u>(6,428)</u>
CHANGE IN NET POSITION	(6,386)
NET POSITION, beginning of year	<u>264,729</u>
NET POSITION, end of year	<u><u>258,343</u></u>

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska (the District).

Reporting Entity

Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's Board (the Board) of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

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

Government-Wide Statements

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

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

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

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

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

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

The District reports the following major governmental funds:

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

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

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

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

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

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The District reports the following nonmajor governmental funds:

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund.

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

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

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

Student Fee Fund - A Student Fee Fund is established to collect fees for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students. The primary activities reported in this fund are the receipts and disbursements of driver's education.

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

The District reports the following fiduciary funds:

Meyer Memorial Fund - This scholarship fund consists of funds received from an estate which are restricted for the purpose of assisting Nebraska City High School graduates in obtaining additional training or education beyond high school. Only the income may be distributed annually. As these funds are restricted as to use, they have been included as fiduciary funds of the District.

Flex Benefit Fund - The Flex Benefit Fund is established to facilitate the funding and operation of the District's cafeteria plan which is an Internal Revenue Code Section 125 Plan used by employees to fund medical and dependent care reimbursements on a pretax basis.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

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

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

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

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

Capital Assets

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

Long-Term Obligations

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

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

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

Assigned

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

Unassigned

This classification includes the residual fund balance for the General Fund and the deficit fund balance of the Student Fee Fund.

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

Interfund Balances and Activities

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

Compensated Absences

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

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

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

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

Use of Estimates

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

Leases

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

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subscription-based Information Technology Arrangements

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

NOTE 2. CASH AND INVESTMENTS

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

The District's cash and investments are reported as follows:

Governmental activities	9,663,173
Fiduciary funds	<u>289,688</u>
Total cash and investments	<u><u>9,952,861</u></u>

The carrying value (fair value) of the cash and investments consisted of the following:

Demand deposits	9,702,306
Certificates of deposit	<u>250,555</u>
Total cash and investments	<u><u>9,952,861</u></u>

Maturities of certificates of deposit are as follows:

1 year	<u>250,555</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2024, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments

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

As defined by GASB Statement 3, the District had no investments as of August 31, 2024.

NOTE 3. RETIREMENT PLAN

Plan Description

Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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

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

Benefit calculations vary with early retirement. Employees' benefits are vested after 5 years of plan participation or when termination occurs at age 65 or later.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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 a half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022 to June 30, 2023 (and from July 1, 2023 through August 31, 2024). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2024, was \$939,569.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$10,002,713. Total covered payroll was \$9,520,327. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. LONG-TERM DEBT

Direct Placement

In June 2017, the District signed a promissory note with Arbor Bank for the purpose of a new central office building purchase and remodel in the amount of \$964,750, due September 2024, bearing an interest rate of 3.00%. Monthly payments of \$4,597 are required on the note, with a balloon payment of \$404,471 due on September 1, 2024. Principal and interest are paid by the Building Fund. The balance at August 31, 2024, was \$404,471.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Direct Placement (Continued)

In June 2024, the District signed a promissory note with American National Bank for the purpose of HVAC and lighting upgrades in the amount of \$500,000, due June 2039, bearing an interest rate of 1.01%. Monthly payments of \$2,996 are required on the note, with principal and interest being paid by the General Fund. The balance at August 31, 2024, was \$494,852.

The following is a summary of long-term direct placements debt transactions for the year ended August 31, 2024:

Total long-term direct placement debt payable, September 1, 2023	790,153
Direct placement bond and loan proceeds	500,000
Direct placement bond and loan payments	<u>(390,560)</u>
Total long-term direct placement debt payable, August 31, 2024	<u>899,593</u>

The principal and interest maturities of direct placement debt are as follows:

Year Ending August 31,	Principal	Interest	Total
2024	<u>899,593</u>	<u>38,357</u>	<u>937,950</u>

Public Offerings

In December 2010, the District issued \$200,000 of Qualified School Construction Bonds, Series 2010, for the purpose of constructing additions to the existing high school and Hayward Elementary buildings and constructing a new Northside Elementary facility. Interest ranging from 4.600% - 6.350% is due semi-annually. The final payment is due December 1, 2028. Principal and interest are paid by the QCPUF. The balance at August 31, 2024, was \$56,000.

In April 2017, the District issued the Limited Tax Building Improvement Bonds, Series 2017, for the purpose of a new central office building purchase and remodel. These bonds were issued for \$408,000. Interest ranging from 1.700% - 2.600% is due semi-annually. Principal and interest are paid by the QCPUF. The balance at August 31, 2024, was \$175,000.

In June 2019, the District issued the Limited Tax Building Improvement Bonds, Series 2019, for the purpose of building renovation. These bonds were issued for \$360,000. Interest ranging from 1.275% - 4.500% is due semi-annually. Principal and interest are paid by the QCPUF. The balance August 31, 2024, was \$343,000.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Public Offerings (Continued)

In September 2020, the District issued the General Obligation Refunding Bonds, Series 2020, for the purpose of a call of the 2012A General Obligation Bonds and the 2013 General Obligation Bonds. These bonds were issued for \$6,030,000. Interest ranging from 0.500% - 1.650% is due semi-annually. Principal and interest are paid by the Bond Fund. The balance at August 31, 2024, was \$3,090,000.

In December 2020, the District issued the Limited Tax Refunding Bonds, Series 2020, for the purpose of a call of the 2015 Limited Tax Refunding Bonds. These bonds were issued for \$1,310,000. Interest ranging from 0.400% - 1.150% due semi-annually. Principal and interest are paid by the QCPUF. The balance at August 31, 2024, was \$845,000.

In November 2021, the District issued the General Obligation Refunding Bonds, Series 2021A for the purpose of making final debt service payments on the refunded Series 2016, Series 2017, and Series 2020 General Obligation Bonds. These bonds were issued for \$1,140,000. Interest ranging from 0.400% - 1.700% is due semi-annually. Principal and interest are paid by the Bond Fund. The balance at August 31, 2024, was \$1,015,000.

In December 2021, the District issued the General Obligation Refunding Bonds, Series 2021B for the purpose of a call of the 2016 General Obligation Bonds. These bonds were issued for \$9,515,000. Interest ranging from 0.350% - 2.000% is due semi-annually. Principal and interest are paid by the Bond Fund. The balance at August 31, 2024, was \$9,165,000.

In February, 2022, the District issued the General Obligation Refunding Bonds, Series 2022 for the purpose of a call of the 2017 General Obligation Bonds. These bonds were issued for \$6,480,000. Interest ranging from 0.650% - 2.000% is due semi-annually. Principal and interest are paid by the Bond Fund. The balance at August 31, 2024, was \$6,250,000.

The following is a summary of long-term public offering debt transactions for the year ended August 31, 2024:

Total long-term public offering debt payable, September 1, 2023	22,378,000
Public offering bond and loan payments	<u>(1,439,000)</u>
Total long-term public offering debt payable, August 31, 2024	<u>20,939,000</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Public Offerings (Continued)

The principal and interest maturities of public offering debt are as follows:

Years Ending August 31,	Principal	Interest	Total
2025	1,513,000	324,694	1,837,694
2026	1,584,000	312,000	1,896,000
2027	1,669,000	296,260	1,965,260
2028	1,760,000	276,812	2,036,812
2029	1,851,000	253,110	2,104,110
2030 - 2034	10,102,000	737,646	10,839,646
2035 - 2039	2,460,000	24,413	2,484,413
	<u>20,939,000</u>	<u>2,224,935</u>	<u>23,163,935</u>

NOTE 5. LEASES

Lease agreements are summarized as follows:

Description	Origination Date	Term	Payment Amount	Balance August 31, 2024
Copy machines	5/1/2021	60 months	1,642	32,840
Fax lines	5/1/2021	60 months	82	1,640

Nine copy machines and five fax lines were leased from Capital Business Systems beginning in May 2021, for a term of 60 months. The leases are renewable and the District will not acquire the equipment at the end of the lease term. Monthly payments are \$1,642 and \$82, respectively. There are no other contingent or sublease rentals related to the leases.

Future lease payments under the agreements are as follows:

Years ended August 31,	
2025	20,688
2026	<u>13,792</u>
Total future lease payments	<u>34,480</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LINE OF CREDIT

At August 31, 2024, the District had one line of credit with Commercial State Bank; bearing interest at a rate of 6.00%, for the purpose of meeting cash flow requirements of the District. The balance of the line of credit was \$- 0 - at August 31, 2024.

NOTE 7. FEDERAL AWARD PROGRAMS

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

NOTE 8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past 3 fiscal years.

NOTE 9. TERMINATION BENEFITS

The District may offer a Voluntary Separation Program for certificated teaching staff. To be eligible, employees must submit a written application and receive approval by the Board. Employees are required to be at least 55 years of age prior to the first day of the District's fiscal year following the application; must have 20 or more years of credited service in the District; be within the first four years of eligibility based on the age and service requirement; and meet any other criteria established by the Board of Education at the regular December meeting. The benefit shall be paid in two equal payments unless Medicare eligibility requires an accelerated payment. The first payment shall be made in September of the calendar year of the teacher's resignation, with the remaining payments made in September of the following calendar year. The District will pay the benefit to a non-elective 403(b) fixed annuity. All payments shall be paid within five years after the voluntary termination of employment or prior to the employee becoming eligible for Medicare, whichever occurs first.

Disbursements under these plans are recognized in the governmental funds as the incentive and insurance benefits are incurred. During the year ended August 31, 2024, \$95,609 was expended to early retirees.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS

NOTE 10. INTERFUND BALANCES

Interfund balances for the year consisted of the following:

QCPUF to the Special Building Fund	<u>6,619</u>
QCPUF to the Bond Fund	<u>2,130</u>
Cooperative Fund to the Bond Fund	<u>1,210</u>

NOTE 11. TAX ABATEMENTS

The District is subject to property tax abatements granted by the City of Nebraska City, Nebraska, through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired, which is generally 15 years.

The incremental taxes, including the District's share, are returned to the developer, effectively rebating the taxes on the increased valuation. Information relevant to the tax abatements impacting the District for the year ending August 31, 2024, is as follows:

Total TIF valuation 2023	12,546,193
District's total levy (per \$100 valuation)	0.943844
District share of tax abatement	118,417

NOTE 12. IMPLICATIONS OF COVID-19

The District has been allocated federal funding under the Elementary and Secondary School Emergency Relief Programs (ESSER). These grants are provided to districts to help safely reopen and sustain the safe operation of schools and address the impact of the Coronavirus pandemic on students. The District was awarded approximately \$3,460,000 of ESSER funds, all of which has been spent as of August 31, 2024.

NOTE 13. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 5, 2024, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED AUGUST 31, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Identifying Number	Assistance Listing Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Department of Health and Human Services			
Medicaid in Administration		93.778	<u>32,189</u>
Passed through Nebraska Department of Education			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	23-6200-00-04-066-0111	93.243	<u>106,962</u>
Total U.S. Department of Health and Human Services			<u>139,151</u>
<u>U.S. Department of Education</u>			
Passed through Nebraska Department of Education			
Special Education Cluster (IDEA)			
IDEA Part B (611) Base Enrollment/ Poverty Allocation	23-6408-00-04-066-0111	84.027	364,078
	24-6408-00-04-066-0111	84.027	
IDEA Part B Proportionate Share	24-6412-00-04-066-0111	84.027	48,691
IDEA Preschool (619) Base Allocation	24-6406-00-04-066-0111	84.173	<u>8,403</u>
Total Special Education Cluster (IDEA)			<u>421,172</u>
Title I, Part A	24-6200-00-04-066-0111	84.010	368,102
Title II, Part A - Supporting Effective Instruction	24-6310-00-04-066-0111	84.367	103,871
Title IV, Part B - 21st Century CLC	24-6968-00-04-066-0111	84.287	206,886

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED AUGUST 31, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Identifying Number	Assistance Listing Number	Expenditures
<u>U.S. Department of Education (Continued)</u>			
Passed through Nebraska Department of Education (Continued)			
Elementary and Secondary School Emergency Relief Fund (ESSER - ARP)	21-6998-00-04-066-0111	84.425U	503,237
ARP ESSER III - Expanded Learning Collaborative Afterschool	22-6988-00-04-066-0111	84.425U	26,859
American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	23-6994-00-04-066-0111	84.425U	<u>1,696</u>
Total U.S. Department of Education			<u>1,631,823</u>
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster Passed through Nebraska Department of Education			
School Breakfast Program		10.553	87,962
National School Lunch Program		10.555	445,324
Summer Food Program		10.559	2,307
Passed through Nebraska Department of Social Services	47600451400	10.555	<u>63,054</u>
Total U.S. Department of Agriculture/Child Nutrition Cluster			<u>598,647</u>
TOTAL			<u>2,369,621</u>

NEBRAKSA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2024

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, under programs of the federal government for the year ended August 31, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures on the Schedule are reported on the modified cash basis of accounting.

NOTE 3. SUBRECIPIENTS

The District expended no awards to subrecipients during the year.

NOTE 4. FOOD DISTRIBUTION

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

NOTE 5. INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2024

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	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Local sources					
Taxes					
Property taxes - general purpose	9,126,749				9,126,749
Carline tax	10,321				10,321
Public power district sales tax	5,445				5,445
Penalties and interest on taxes	25,927				25,927
Motor vehicle taxes	897,251				897,251
Interest		3,396	502		3,898
Rental of school facilities	771				771
Local license fees and fines	1,275				1,275
Other local receipts	2,223				2,223
County sources	156,380				156,380
State sources	8,451,694				8,451,694
Federal sources	1,492,381				1,492,381
Nonrevenue receipts	5				5
Interfund loans	30				30
Total receipts	<u>20,170,452</u>	<u>3,396</u>	<u>502</u>	<u> </u>	<u>20,174,350</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
DISBURSEMENTS					
Regular instruction	10,339,478			1,579,620	11,919,098
Student support services	1,059,231			(250,000)	809,231
Instructional support	331,467				331,467
General administration	417,770				417,770
School administration	1,022,224				1,022,224
Central services	744,068			(250,000)	494,068
Operation and maintenance of plant	3,920,318			(1,300,000)	2,620,318
Student transportation	344,394				344,394
State programs	140,834			(140,834)	
Debt services	10,991				10,991
Federal programs	1,738,786			(1,738,786)	
Capital outlay		479,275			479,275
Total disbursements	<u>20,069,561</u>	<u>479,275</u>		<u>(2,100,000)</u>	<u>18,448,836</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	100,891	(475,879)	502	2,100,000	1,725,514
OTHER FINANCING SOURCES (USES)					
Transfers		<u>2,100,000</u>		<u>(2,100,000)</u>	
NET CHANGE IN FUND BALANCES	100,891	1,624,121	502		1,725,514
FUND BALANCE, beginning of year	<u>3,908,316</u>	<u>1,990,631</u>	<u>14,781</u>		<u>5,913,728</u>
FUND BALANCE, end of year	<u>4,009,207</u>	<u>3,614,752</u>	<u>15,283</u>		<u>7,639,242</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 FUND BALANCE - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2024

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	Activities Fund	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Total
RECEIPTS							
Taxes							
Property taxes - general purpose			579,058				579,058
Property taxes - debt service				230,596			230,596
Carline tax			606	265			871
Penalties and interest on taxes			502	736			1,238
Public power district sales tax			369				369
Other taxes				136			136
State receipts		4,756	67,550	25,347			97,653
Federal receipts		535,593					535,593
Sale of lunches and milk		250,234					250,234
Student activities	426,178				1,568		427,746
Interest income	42		475	542		13	1,072
Other nonrevenue receipts			20,816				20,816
Total receipts	<u>426,220</u>	<u>790,583</u>	<u>669,376</u>	<u>257,622</u>	<u>1,568</u>	<u>13</u>	<u>2,145,382</u>
DISBURSEMENTS							
Regular instruction						51,525	51,525
Student support services	418,722				961		419,683
Nutrition program		714,385					714,385
Capital outlay			28,387				28,387
Debt service							
Principal				224,000			224,000
Interest			18,139	23,522			41,661
Loan repayment			385,194				385,194
Total disbursements	<u>418,722</u>	<u>714,385</u>	<u>431,720</u>	<u>247,522</u>	<u>961</u>	<u>51,525</u>	<u>1,864,835</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 FUND BALANCE - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2024

	Activities Fund	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Total
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>7,498</u>	<u>76,198</u>	<u>237,656</u>	<u>10,100</u>	<u>607</u>	<u>(51,512)</u>	<u>280,547</u>
OTHER FINANCING SOURCES (USES)							
Interfund loan to general fund	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>(30)</u>	<u>(30)</u>
NET CHANGE IN FUND BALANCES	7,498	76,198	237,656	10,100	607	(51,542)	280,517
FUND BALANCES, beginning of year	<u>543,071</u>	<u>491,422</u>	<u>190,765</u>	<u>366,989</u>	<u>15,925</u>	<u>50,326</u>	<u>1,658,498</u>
FUND BALANCES, end of year	<u>550,569</u>	<u>567,620</u>	<u>428,421</u>	<u>377,089</u>	<u>16,532</u>	<u>(1,216)</u>	<u>1,939,015</u>
ASSETS							
ASSETS							
Cash and cash equivalents	315,297	567,620	279,203	332,794	16,532		1,511,446
Certificates of deposit	235,272						235,272
Due from other funds			6,619				6,619
County treasurer's balances	<u> </u>	<u> </u>	<u>142,599</u>	<u>53,043</u>	<u> </u>	<u> </u>	<u>195,642</u>
TOTAL ASSETS	<u>550,569</u>	<u>567,620</u>	<u>428,421</u>	<u>385,837</u>	<u>16,532</u>	<u> </u>	<u>1,948,979</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 FUND BALANCE - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2024

	Activities Fund	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Total
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Due to other funds				8,748		1,216	9,964
FUND BALANCES							
Restricted for							
Capital projects			428,421				428,421
Debt services				377,089			377,089
School Nutrition Program		567,620					567,620
Committed	550,569					(1,216)	549,353
Assigned					16,532		16,532
Total fund balances	550,569	567,620	428,421	377,089	16,532	(1,216)	1,939,015
TOTAL LIABILITIES AND FUND BALANCES	550,569	567,620	428,421	385,837	16,532		1,948,979

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>3,908,316</u>
RECEIPTS		
Local sources		
Taxes		
1100 Property taxes - general purpose	10,340,000	9,126,749
1115 Carline tax	10,000	10,321
1120 Public power district sales tax	5,800	5,445
1125 Motor vehicle taxes	825,000	897,251
1140 Penalties and interest on taxes		25,927
1910 Rental of school facilities		771
1911 Local license fees and fines	3,000	1,275
1990 Other local receipts	3,500	2,223
Total local sources	<u>11,187,300</u>	<u>10,069,962</u>
County sources		
2110 County fines and license fees	140,000	156,380
2130 Other county receipts	1,200	
Total county sources	<u>141,200</u>	<u>156,380</u>
State sources		
3110 State aid	4,608,970	4,608,970
3120 Special education	1,950,000	2,185,936
3125 Special education transportation	56,000	37,979
3130 Homestead exemption		333,580
3131 Property tax credit		644,442
3155 Textbook loan	9,000	
3180 Pro-rate motor vehicle	30,000	25,457
3400 State apportionment	270,000	270,318
3535 High ability learners	9,000	8,305
3540 State early childhood		96,451
3551 Career education		8,551
3552 School safety and security act		231,705
3599 Other state categorical programs	105,715	
Total state sources	<u>7,038,685</u>	<u>8,451,694</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Federal sources		
4505 Title I, Part A: ESSA Basic Programs Operated by Local Educational Agencies	485,000	239,185
4509 Title II, Part A: ESSA Supporting Effective Instruction Instruction		43,907
4516 IDEA preschool (619) base/IDEA enrollment poverty (619) allocation		8,403
4518 IDEA Part B (611) base enrollment/ poverty allocation	415,000	280,019
4521 IDEA proportionate share		31,549
4530 Other federal noncategorical receipts	260,000	114,501
4531 Title IV, Part B: ESSA 21st Century Community Learning Centers	215,000	144,522
4708 Medicaid in Public Schools (MIPS)		43,634
4709 Medicaid Administrative Activities (MAAPS)	40,000	32,189
4969 Title IV, Part A: SSAE Student Support and Academic Enrichment Grant		24,868
4989 American Rescue Plan - expanded learning collaborative summer school (ARP ESSER III)		3,563
4998 Elementary and Secondary School Emergency Relief (ESSER III - ARP)	<u>666,668</u>	<u>526,041</u>
Total federal sources	<u>2,081,668</u>	<u>1,492,381</u>
Nonrevenue receipts		
5690 Other nonrevenue receipts		<u>5</u>
Interfund loans		
9002 Interfund loan from cooperative fund		<u>30</u>
Total receipts	<u>20,448,853</u>	<u>20,170,452</u>
TOTAL FUNDS AVAILABLE		<u>24,078,768</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

		Original and Final Budget	Actual
DISBURSEMENTS			
	Instruction	8,626,035	
1100	Regular instruction		5,338,803
1150	Limited English proficiency		342,890
1160	Poverty programs		2,067,578
1190	Early childhood educational programs		177,387
1200	Special education programs	2,865,850	2,398,235
1295	Special education instructional programs - unified sports		805
1300	Summer school	20,455	13,780
	Support services - student	949,025	
2120	Guidance services		120,291
2130	Health services		90,489
2141	Psychological services - SPED school age		206,422
2151	Speech pathology and audiology services - SPED school age		226,390
2152	Speech pathology and audiology services - SPED ages 3 - 5		32,237
2153	Speech pathology and audiology services - SPED ages 0 - 2		27,484
2171	Physical therapy - related services - SPED school age		26,932
2172	Physical therapy - related services - SPED ages 3 - 5		7,657
2173	Physical therapy - related services - SPED ages 0 - 2		14,537
2181	Visually impaired - related services - SPED school age		668
2182	Visually impaired - related services - SPED ages 3 - 5		388
2190	Support services - other		305,736

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Support services - instruction	543,080	
2212 Instruction and curriculum		33,714
2214 Implementation of standards		4,903
2220 Library/media services		197,241
2290 Other		95,609
Support services - general administration		
2310 Board of Education	128,000	100,686
2320 Executive administration	321,275	317,084
Support services - school administration		
2410 Office of the Principal	1,070,100	1,022,224
Central services	725,450	
2510 Fiscal services		225,327
2580 Administration technology services		518,741
Operation and maintenance of plant	2,499,958	
2610 Operations of buildings		1,099,535
2620 Maintenance of buildings		2,408,052
2630 Care and upkeep of grounds		23,906
2640 Care and upkeep of equipment		28,375
2650 Vehicle operation and maintenance (other than student transportation vehicles)	2,523,500	334,767
2670 Operation and maintenance of plant - safety		25,683
Student transportation	485,150	
2710 Vehicle operation - regular education		298,041
2712 Vehicle operation - school age SPED		43,354
Student transportation		
2730 Vehicle servicing and maintenance - regular education		78
2732 Vehicle servicing and maintenance - school age SPED		2,921
2900 Other support services		
State programs	367,330	
3535 High ability learners		5,959
3540 State early childhood		98,421
3551 Career education		4,751
3552 School safety and security act		31,703
5000 Debt services		10,991

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Federal programs	1,823,645	
6200 Title I, Part A: ESEA/ESSA Improving Basic Programs Operated by Local Educational Agencies		368,102
6310 Title II, Part A: ESEA/ESSA Supporting Effective Instruction		103,871
6406 IDEA preschool (619) base allocation		8,403
6408 IDEA Part B (611) base enrollment/poverty allocation - birth through age 21		364,078
6412 IDEA Part B - proportionate share		48,691
6968 Title IV, Part B: ESEA/ESSA 21st Century Community Learning Centers		206,886
6988 American Rescue Plan - expanded learning collaborative afterschool (ARP ESSER III)		26,859
6990 Other federal categorical programs		106,962
6994 American Rescue Plan - Homeless Children and Youth II (ARP HCY II)		1,697
6998 Elementary and Secondary School Emergency Relief (ESSER III - ARP)		503,237
Total disbursements	<u>22,948,853</u>	<u>20,069,561</u>
FUND BALANCE, end of year		<u>4,009,207</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		1,838,482
County treasurers		2,206,285
Payroll withholdings payable		<u>(35,560)</u>
TOTAL FUND BALANCE		<u>4,009,207</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,990,631</u>
RECEIPTS		
Interest		3,396
Transfer - General Fund (as disbursed from the General Fund)	<u>425,000</u>	<u>2,100,000</u>
	<u>425,000</u>	<u>2,103,396</u>
TOTAL FUNDS AVAILABLE		<u>4,094,027</u>
DISBURSEMENTS		
Capital outlay	<u>2,437,049</u>	<u>479,275</u>
FUND BALANCE, end of year		<u>3,614,752</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		<u>3,614,752</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>14,781</u>
RECEIPTS		
Interest	<u>225</u>	<u>502</u>
TOTAL FUNDS AVAILABLE		<u>15,283</u>
DISBURSEMENTS		
Transfers to General Fund	<u>14,852</u>	<u> </u>
FUND BALANCE, end of year		<u>15,283</u>
ANALYSIS OF FUND BALANCE		
Cash		
Certificates of deposit		<u>15,283</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>543,071</u>
RECEIPTS		
Interest	3,500	42
Meyer Memorial Fund	235,000	
Activities receipts	<u>450,000</u>	<u>426,178</u>
Total receipts	<u>688,500</u>	<u>426,220</u>
TOTAL FUNDS AVAILABLE		<u>969,291</u>
DISBURSEMENTS		
Meyer Memorial Fund	235,000	
Other expenses	<u>1,023,137</u>	<u>418,722</u>
Total disbursements	<u>1,258,137</u>	<u>418,722</u>
FUND BALANCE, end of year		<u>550,569</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		315,297
Certificates of deposit		<u>235,272</u>
		<u>550,569</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>491,422</u>
RECEIPTS		
Sale of lunches and milk	250,000	250,234
State reimbursement	3,500	4,756
Federal reimbursement	700,000	535,593
Total receipts	<u>953,500</u>	<u>790,583</u>
TOTAL FUNDS AVAILABLE		<u>1,282,005</u>
DISBURSEMENTS		
Food and supplies	1,425,289	674,935
Equipment purchases	35,000	28,052
Other expenses		11,398
Total disbursements	<u>1,460,289</u>	<u>714,385</u>
FUND BALANCE, end of year		<u>567,620</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		<u>567,620</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Final Budget	Actual
FUND BALANCE, beginning of year		<u>2,646,326</u>
RECEIPTS		
Taxes		
Property taxes - debt purpose	1,657,300	1,454,190
Carline tax		1,637
Penalties and interest on taxes		3,917
Other taxes		873
Homestead exemption		53,515
Property tax credit		103,291
Pro-rate motor vehicle		3,644
Interest	<u>35,000</u>	<u>48,532</u>
Total receipts	<u>1,692,300</u>	<u>1,669,599</u>
TOTAL FUNDS AVAILABLE		4,315,925
DISBURSEMENTS		
Principal payments	4,241,995	1,600
Interest payments		1,215,000
Annual fees		310,558
Total disbursements	<u>4,241,995</u>	<u>1,527,158</u>
FUND BALANCE, end of year		<u>2,788,767</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		2,447,938
Due from other funds		3,345
County treasurers		<u>337,484</u>
TOTAL FUND BALANCE		<u>2,788,767</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>190,765</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	700,000	579,058
Carline tax		606
Penalties and interest on taxes		502
Homestead exemption		22,699
Property tax credit		43,628
Public power district sales tax		369
Pro-rate motor vehicle		1,223
Interest		475
Loan proceeds	725,000	
Proceeds from disposal of property		4,949
Other nonrevenue receipts		15,867
Total receipts	<u>1,425,000</u>	<u>669,376</u>
TOTAL FUNDS AVAILABLE		<u>860,141</u>
DISBURSEMENTS		
Capital outlay	846,952	28,387
Loan repayment	55,000	385,194
Loan refinance	725,000	
Interest		18,139
Total disbursements	<u>1,626,952</u>	<u>431,720</u>
FUND BALANCE, end of year		<u>428,421</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		279,203
Due from other funds		6,619
County treasurers		<u>142,599</u>
TOTAL FUND BALANCE		<u><u>428,421</u></u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>366,989</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	258,500	230,596
Carline tax		265
Penalties and interest on taxes		736
Other taxes		136
Homestead exemption		8,332
Property tax credit		16,401
Pro-rate motor vehicle		614
Interest		542
Total receipts	<u>258,500</u>	<u>257,622</u>
TOTAL FUNDS AVAILABLE		<u>624,611</u>
DISBURSEMENTS		
Bond principal	626,668	224,000
Bond interest payments		23,522
Total disbursements	<u>626,668</u>	<u>247,522</u>
FUND BALANCE, end of year		<u>377,089</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		332,794
Due to other funds		(8,748)
County treasurers		<u>53,043</u>
TOTAL FUND BALANCE		<u><u>377,089</u></u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>15,925</u>
RECEIPTS		
Activities receipts	<u>35,000</u>	<u>1,568</u>
TOTAL FUNDS AVAILABLE		<u>17,493</u>
DISBURSEMENTS		
Extracurricular activity fees	<u>49,835</u>	<u>961</u>
FUND BALANCE, end of year		<u>16,532</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		<u>16,532</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 COOPERATIVE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>50,326</u>
RECEIPTS		
Interest	<u>7,680</u>	<u>13</u>
TOTAL FUNDS AVAILABLE		<u>50,339</u>
DISBURSEMENTS		
Interfund loan to general fund		30
Supplies and materials	<u>60,000</u>	<u>51,525</u>
Total disbursements	<u>60,000</u>	<u>51,555</u>
FUND BALANCE, end of year		<u>(1,216)</u>
ANALYSIS OF FUND BALANCE		
Due to other funds		<u>(1,216)</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

Reconciliation

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

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

Net change in fund balance - financial reporting basis	
General Fund	<u>1,725,514</u>
Receipts - budgetary basis	
General Fund	20,170,452
Depreciation Fund	2,103,396
Employee Benefit Fund	502
Disbursements - budgetary basis	
General Fund	(20,069,561)
Depreciation Fund	<u>(479,275)</u>
Receipts under disbursements - budgetary basis	<u>1,725,514</u>



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

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

To the Board of Education
Nebraska City Public Schools District No. 111
Nebraska City, 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 Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's basic financial statements, and have issued our report thereon dated November 5, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

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 Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Lincoln, Nebraska
November 5, 2024



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education
Nebraska City Public Schools District No. 111
Nebraska City, Nebraska

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's major federal programs for the year ended August 31, 2024. Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts and grant agreements applicable to Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's compliance with the requirements for each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

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

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 5, 2024

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2024

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness identified: Yes No

Significant deficiencies identified that are not considered to be material weaknesses: Yes None reported

Noncompliance matter to the financial statements disclosed: Yes No

Federal Awards

Internal control over major programs:

Material weakness identified: Yes No

Significant deficiencies identified that are not considered to be material weaknesses: Yes None reported

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

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

Identification of major programs:

Child Nutrition Cluster 10.553/10.555/10.559

Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act 84.425

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

Auditee qualified as a low-risk auditee: Yes No

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2024

SECTION II. FINANCIAL STATEMENT FINDINGS

2024-001 FINANCIAL REPORTING PROCESSES

Criteria

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

Condition and Context

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

Cause

The District has a limited number of personnel and has requested the auditors prepare the financial statements and related notes to the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

Errors in the financial statement or disclosures could occur and not be detected by management.

Recommendation

The District should carefully review the draft financial statements including disclosures and understand the relationship to the underlying data. All proposed auditor adjustments should be understood and approved by the District.

Views of Responsible Officials and Planned Corrective Action

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures. The District reviews such financial statements, approved all auditor adjustments, and uses other procedures deemed necessary to determine the financial statements and related note disclosures were fairly presented.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2024

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2024-002 SEGREGATION OF DUTIES

Criteria

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

Condition and Context

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

Cause

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

Potential Effect

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

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls and make improvements where possible to ensure proper segregation of duties.

Views of Responsible Officials and Planned Corrective Action

The Board of Education reviews and approves all disbursements and the District institutes reviews were deemed necessary. The District will, within the constraints of existing time and cost considerations, continue to review the situation and make improvements to its internal control system.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2024

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2023-001 FINANCIAL REPORTING PROCESSES

There were no changes in the period-end financial reporting process. See current year finding 2024-001.

2023-002 SEGREGATION OF DUTIES

There were no changes in the period-end financial reporting process. See current year finding 2024-002.

RECEIPT

In Re: Depository Bond of

Arbor Bank

Received from the Arbor Bank of Nebraska City, Nebraska, the following securities, to-wit:

As Attached.


Said securities having been deposited with me as Treasurer of the Nebraska City School District, Nebraska City, Nebraska for the purpose of indemnifying the School District against any loss or damage on account of said Bank becoming a depository for the monies of the Nebraska City School District to the amount of (Seventeen million five hundred eighty-eight thousand and no/100 dollars. 17,588,000.00), under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943.

It is understood, however, that said securities are to be placed in the FNB Bank in Omaha for safekeeping. The said FNB Bank in Omaha issuing to the Treasurer of the Nebraska City School District its receipt therefor.

FNB Bank in Omaha, as a place for safe keeping of said securities that the Treasurer of the School District shall not be responsible for any loss of said securities or the coupons thereon as long as he shall leave them in said depository for safe keeping.

It is further agreed and understood that the said Arbor Bank of Nebraska City, Nebraska, will deliver said securities to FNB Bank in Omaha, and also at the proper time will receive the return of said securities at the Arbor Bank without cost to the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, and that the said Arbor Bank of Nebraska City, Nebraska, will pay all costs and expenses and charges, if any, to the said FNB Bank in Omaha, for the safe keeping of said bonds.

It is further understood and agreed that should it be necessary for the Treasurer of the School District under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943, to withdraw said bonds from the said FNB Bank in Omaha or in case the said Arbor Bank of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, that the said securities shall only be surrendered by the FNB Bank in Omaha on joint receipt signed by the Treasurer of the Nebraska City School District, Nebraska, City, Nebraska, and the Arbor Bank.


Treasurer, Nebraska City School
District, Nebraska City, Nebraska

The Arbor Bank of Nebraska City, Nebraska, hereby agrees to the above stipulations and conditions.

ATTEST:

Arbor Bank

By: Charles A. Wiest
President

By: Alison Turner
Cashier

ORDER OF APPROVAL

_____ WHEREAS, the Arbor Bank of Nebraska City, Nebraska, has deposited with the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the following described securities, to-wit:

As Attached

for the purpose of becoming a depository under the law, of the funds of the Nebraska City School District, and

WHEREAS, said Board Members have examined said bonds and find them worth at least their face value and find said bonds to be of the character required by the Statutes of Nebraska to be deposited with a Treasurer by a Bank, for the purpose of becoming a depository.

NOW, THEREFORE, said Board Members hereby in all things approve said bonds and consent that the Treasurer may receive them in lieu of the bond required by Statute.

DATE 1-13-2025

NEBRASKA CITY SCHOOL DISTRICT

By: BOARD OF EDUCATION

ATTEST:

Secretary

DEPOSITORY BOND - NEBRASKA CITY, NEBRASKA

Arbor Bank

KNOW ALL MEN BY THESE PRESENTS:

That the Arbor Bank of Nebraska City, Nebraska, has deposited with Brenda Wieckhorst, Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the sum of Seventeen million five hundred eighty-eight thousand and no/100 dollars in bonds (see Order of Approval attached), to be held by said Treasurer in joint custody, for the purpose of securing said School District against any loss or damage on account of the Nebraska City School District depositing in said Bank public funds of said School District, said amount not to exceed Seventeen million five hundred eighty-eight thousand and no/100 dollars. 17,588,000.00,

THEREFORE, the said Bank, in consideration of the deposits of certain of the monies of the Nebraska City School District for safe keeping with and in the Arbor Bank of Nebraska City, Nebraska, the amount whereof shall be subject to withdrawal or diminution by the Treasurer of said School District as the requirements of said School District shall demand, and which amount may be increased or decreased as the said Treasurer may determine.

NOW, THEREFORE, if the said Arbor Bank of Nebraska City, Nebraska, shall at the end of every month render to the Treasurer of said School District of Nebraska City and the Board of said School District, a statement in duplicate showing the several daily balances of the School District monies held by it during the month next preceding and the accretion thereto, and how the same has been credited, and shall well and truly keep all said sums of money so deposited or to be deposited as aforesaid subject to the check and order of the Treasurer of said School District and shall pay over the same and each and every part thereof upon the written demand of the said Treasurer, and shall in all respects save and keep the people of the School District of Nebraska City, and the Treasurer harmless and indemnified for and by reason of the making of said deposit or deposits; and shall generally do and perform whatever may be required by the provisions of the laws of the State of Nebraska in respect to said deposits and the trust thereby reposed in such depository and for its faithful discharge, then in that event, the bonds hereby pledged for the security of the money aforesaid shall be returned to the Arbor Bank of Nebraska City, Nebraska.

If the said Arbor Bank of Nebraska City, Nebraska, does not fully comply with the terms of this agreement, or fails or neglects to do any of the things herein required and the School District suffers damages by such failure or neglect of said Arbor Bank of Nebraska City, Nebraska, in performing its obligations under this agreement, then in that event, the Treasurer is hereby authorized to sell and dispose of so much of the bonds herein pledged, at public or private sale as will reimburse the School District for any and all damages suffered on account of the failure or neglect of said Bank in any particular, to carry out the terms of this agreement.

This agreement will remain in full force for the period ending January 1, 2026.

This agreement may be terminated at the option of said Bank at any time.

IN WITNESS WHEREOF, the said Arbor Bank of Nebraska City, Nebraska, has caused this agreement to be executed in its corporate name by its President and Cashier and its Corporate Seal hereto affixed, and the people of the School District of Nebraska City, Nebraska, but its Treasurer and approved by the Board of Education of said city.

Arbor Bank

By: Charles A. Wiest

President

By: [Signature]
Cashier

NEBRASKA CITY SCHOOL DISTRICT

By: [Signature]
Treasurer

Investment Portfolio Pledged Securities

Arbor Bank
Omaha, NE

InTrader (pledged)
Last : 11/30/2024
As-of: 12/31/2024
5555 316000042

Sec ID	Ticket	Security Description Line 1	Security Description Line 2	Safekeeping Agent	Rate	Maturity	Grp	Original Face S & P	Par/Curr Face Moody	Priced Pledged	Book Value	Market Value
PLEGGED TO: neb25 NEBRASKA CITY SCH DIST #111												
3137HBC5		FHLMC REMIC SERIES K-F161		SECURITY HELD AT FNB OMAHA	6.0307	10/25/2033	060	1,128,000.00	1,128,000.00	12/26/2024	978,482.72	
OMA	367000807	20331025 FLT		SECURITY HELD AT FNB OMAHA	5.9314	01/27/2031	060	975,116.09	975,116.09	05/31/2024	977,876.25	
3137HBP1		FHLMC REMIC SERIES K-J49		SECURITY HELD AT FNB OMAHA	5.9314	01/27/2031	060	500,000.00	500,000.00	12/26/2024	499,637.88	
OMA	367000941	20310127 FLT		SECURITY HELD AT FNB OMAHA	1.75	12/25/2041	067	498,238.03	498,238.03	05/31/2024	499,699.36	
3136AAP4		FNMA REMIC TRUST 2012-132		SECURITY HELD AT FNB OMAHA	3	10/15/2045	067	5,500,000.00	5,500,000.00	12/26/2024	447,892.78	
OMA	316025598	20411225 1.75000		SECURITY HELD AT FNB OMAHA	8.125	12/25/2031	080	465,263.92	465,263.92	02/15/2023	432,359.85	
3137FBNV4		FHLMC REMIC SERIES 4731		SECURITY HELD AT FNB OMAHA	3	10/15/2045	067	1,130,000.00	1,130,000.00	12/26/2024	204,845.64	
OMA	352005772	3.00% 10/15/2045		SECURITY HELD AT FNB OMAHA	8.125	12/25/2031	080	199,017.44	199,017.44	10/28/2021	191,131.35	
83164MTJ2		SBA PC VAR QTRLY ADJ		SECURITY HELD AT FNB OMAHA	9.368	07/25/2031	080	1,000,000.00	1,000,000.00	12/26/2024	388,792.85	
OMA	307019050	7.625 20311225		SECURITY HELD AT FNB OMAHA	8.325	01/25/2032	080	373,186.87	373,186.87	04/18/2023	391,586.52	
83164NBL0		SBA PC VAR QTRLY ADJ		SECURITY HELD AT FNB OMAHA	9.34	07/25/2032	080	1,000,000.00	1,000,000.00	12/26/2024	324,459.82	
OMA	307019051	7.825 20320125		SECURITY HELD AT FNB OMAHA	9.368	07/25/2031	080	309,991.98	309,991.98	12/06/2023	322,536.86	
83165BF56		SBA PC VAR QTRLY ADJ		SECURITY HELD AT FNB OMAHA	9.34	07/25/2032	080	1,200,000.00	1,200,000.00	12/26/2024	588,681.77	
OMA	368000160	8.880 20310725		SECURITY HELD AT FNB OMAHA	9.34	07/25/2032	080	558,597.71	558,597.71	12/06/2023	592,953.07	
8316A8BF9		SBA PC VAR QTRLY ADJ		SECURITY HELD AT FNB OMAHA	3.5	09/15/2028	110	1,325,000.00	1,325,000.00	12/26/2024	630,009.83	
OMA	366000463	9.360 20320725		SECURITY HELD AT FNB OMAHA	2.8	06/15/2028	200	588,207.16	588,207.16	12/06/2023	630,259.01	
3133ENM23		FEDERAL FARM CR BKS		SECURITY HELD AT FNB OMAHA	1.8	09/15/2027	200	500,000.00	500,000.00	12/26/2024	483,098.45	
OMA	316026058	CONS BD 3.5%28		SECURITY HELD AT FNB OMAHA	2.8	06/15/2028	200	500,000.00	500,000.00	02/15/2023	483,012.03	
16151XAH3		CHASE CNTY NEB SCH DIST NO 053		SECURITY HELD AT FNB OMAHA	1.75	09/15/2029	200	290,000.00	290,000.00	12/26/2024	290,000.00	
OMA	316025342	WAUNETA PALISADE PUB LTD 2022		SECURITY HELD AT FNB OMAHA	1.1	12/15/2027	200	290,000.00	290,000.00	06/28/2023	282,155.50	
25931XCJ5		DOUGLAS CO NE SID 557		SECURITY HELD AT FNB OMAHA	1.8	09/15/2027	200	125,000.00	125,000.00	12/26/2024	125,000.00	
OMA	352003731	GO REF BDS 2020		SECURITY HELD AT FNB OMAHA	1.75	09/15/2029	200	125,000.00	125,000.00	06/28/2023	114,041.25	
25932EDP1		DOUGLAS CNTY NE SID 428		SECURITY HELD AT FNB OMAHA	4.2	11/15/2030	200	120,000.00	120,000.00	12/26/2024	120,000.00	
OMA	352004510	GO REF BDS 2021		SECURITY HELD AT FNB OMAHA	1.1	12/15/2027	200	180,000.00	180,000.00	06/28/2023	180,000.00	
25937AAD4		DOUGLAS CNTY NEB SAN & IMPT DI		SECURITY HELD AT FNB OMAHA	1.1	12/15/2027	200	180,000.00	180,000.00	12/26/2024	171,088.20	
OMA	366000293	GO BDS 2023		SECURITY HELD AT FNB OMAHA	6	12/01/2025	200	210,000.00	210,000.00	06/28/2023	210,000.00	
639591M06		NEBRASKA CITY NEB		SECURITY HELD AT FNB OMAHA	1.2	11/15/2029	200	165,000.00	165,000.00	12/26/2024	168,628.30	
OMA	316023960	GO REF BDS 2021		SECURITY HELD AT FNB OMAHA	1.2	11/15/2029	200	165,000.00	165,000.00	05/28/2021	158,617.80	
68905FFHD4		OTOE CNTY NEB SCH DIST NO 111		SECURITY HELD AT FNB OMAHA	1.15	11/15/2026	200	170,000.00	170,000.00	12/26/2024	170,000.00	
OMA	352004020	LTD TAX BLDG IMPT REF BD 2020		SECURITY HELD AT FNB OMAHA	1.4	11/15/2028	200	170,000.00	170,000.00	03/02/2022	146,868.10	
68905FFHM4		OTOE CNTY NEB SCH DIST NO 111		SECURITY HELD AT FNB OMAHA	1.2	11/15/2029	200	270,000.00	270,000.00	12/26/2024	270,000.00	
OMA	352005802	GO REF BDS 2021		SECURITY HELD AT FNB OMAHA	1.15	11/15/2026	200	170,000.00	170,000.00	04/28/2022	257,264.10	
68905FJB6		OTOE CNTY NEB SCH DIST NO 111		SECURITY HELD AT FNB OMAHA	1.4	11/15/2028	200	270,000.00	270,000.00	12/26/2024	755,000.00	
OMA	316024354	GO REF PUB BDS 2022		SECURITY HELD AT FNB OMAHA	1.2	06/15/2026	200	755,000.00	755,000.00	03/02/2022	680,926.95	
68905FJC4		OTOE CNTY NEB SCH DIST NO 111		SECURITY HELD AT FNB OMAHA	1.2	06/15/2026	200	300,000.00	300,000.00	12/26/2024	300,000.00	
OMA	316024355	GO REF PUB BDS 2022		SECURITY HELD AT FNB OMAHA	1.2	06/15/2026	200	300,000.00	300,000.00	06/28/2023	288,801.00	
717259FM2		PHELPS CNTY NEB SCH DIST NO 44		SECURITY HELD AT FNB OMAHA	2.3	08/15/2029	200	140,000.00	140,000.00	12/26/2024	140,000.00	
OMA	316024402	GO REF PUB BDS 2022		SECURITY HELD AT FNB OMAHA	2.3	08/15/2029	200	140,000.00	140,000.00	05/30/2023	138,978.00	
80379VBU9		SARPY CO NE SID 251 GO REF BDS		SECURITY HELD AT FNB OMAHA								
OMA	352003489	2.30% 08/15/2029										



Bringing our experience to help you succeed-Northland Securities -Investing in our Relationship
Investments are Not FDIC Insured, No Bank, State or Federal Guarantee. May Lose Value

Investment Portfolio Pledged Securities

Arbor Bank
Omaha, NE

InTrader (pledged)
Last : 11/30/2024
As-of: 12/31/2024
5555 316000042

Sec ID Loc	Ticket	Security Description Line 1 Security Description Line 2	Safekeeping Agent Rate	Maturity	Grp	Original Face S & P Par/Curr Face Moody	Priced Pledged	Book Value Market Value
919563DJ2		VALLEY CNTY NEB SCH DIST NO 5				240,000.00	12/26/2024	240,000.00
OMA	210006597	(ORD P.S.) G.O. REF BDS	1.75	12/15/2026	200	240,000.00	05/30/2023	224,779.20
920012TU5		VALLEY NEB				390,000.00	12/26/2024	390,000.00
OMA	307017005	GO VAR PURP REF BDS 2022	1.25	06/15/2026	200	390,000.00	05/30/2023	375,534.90
226502AF9		CRETE NEB SAN SWR REV				215,000.00	12/26/2024	215,000.00
OMA	210008347	1.20% 12/15/2027	1.2	12/15/2027	210	215,000.00	05/30/2023	197,692.50
14042RTX9		CAPITAL ONE NATL ASSN VA				245,000.00	12/26/2024	245,000.00
OMA	316025803	CD 3.45%27	3.45	08/31/2027	405	245,000.00	05/30/2023	241,448.81
61768ERH8		MORGAN STANLEY PRIVATE BK NATL				245,000.00	12/26/2024	245,000.00
OMA	367000212	CD 4.75%27	4.75	04/06/2027	405	245,000.00	05/30/2023	248,655.58
87165EXC6		SYNCHRONY BANK				245,000.00	12/26/2024	245,000.00
OMA	307017934	CD 3.5%27	3.5	07/29/2027	405	245,000.00	05/30/2023	241,749.34
TOTAL FOR PLEDGE ID neb25								
						Orig Face: 17,588,000.00	Current Face: 8,772,619.20	Market: 8,581,559.43
						Pledged: 26		Book: 8,850,901.74



Bringing our experience to help you succeed-Northland Securities -Investing in our Relationship
Investments are Not FDIC Insured, No Bank, State or Federal Guarantee. May Lose Value

RECEIPT

In Re: Depository Bond of
Commercial State Bank

Received from the Commercial State Bank of Nebraska City, Nebraska, the following securities, to-wit:

Receipt No. 24972, Maturity Date, 12/15/2036, 265,000.00
Receipt No. 24546, Maturity Date, 12/15/2036, 400,000.00
Receipt No. 24607, Maturity Date, 12/15/2025, 300,000.00
Receipt No. 24606, Maturity Date, 08/01/2031, 235,000.00
Receipt No. 12320, Maturity Date, 07/15/2035, 200,000.00
Receipt No. 23013, Maturity Date, 12/15/2032, 300,000.00
Receipt No. 24975, Maturity Date, 03/01/2035, 300,000.00
Receipt No. 13307, Maturity Date, 10/15/2026, 150,000.00
Receipt No. 13964, Maturity Date, 12/15/2029, 250,000.00
Receipt No. 27741, Maturity Date, 09/15/2029, 150,000.00

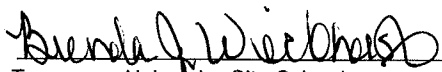
Said securities having been deposited with me as Treasurer of the Nebraska City School District, Nebraska City, Nebraska for the purpose of indemnifying the School District against any loss or damage on account of said Bank becoming a depository for the monies of the Nebraska City School District to the amount of Two Million Five Hundred Fifty Thousand and no/100 Dollars, (\$2,550,000.00), under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943.

It is understood, however, that said securities are to be placed in the Midwest Independent BankersBank, for safekeeping. The said Midwest Independent BankersBank issuing to the Treasurer of the Nebraska City School District its receipt therefor.

Midwest Independent BankersBank, as a place for safe keeping of said securities that the Treasurer of the School District shall not be responsible for any loss of said securities or the coupons thereon as long as he shall leave them in said depository for safe keeping.

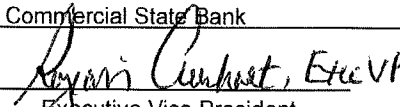
It is further agreed and understood that the said Commercial State Bank of Nebraska City, Nebraska, will deliver said securities to Midwest Independent BankersBank, and also at the proper time will receive the return of said securities at the Commercial State Bank without cost to the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, and that the said Commercial State Bank of Nebraska City, Nebraska, will pay all costs and expenses and charges, if any, to the said Midwest Independent BankersBank, for the safe keeping of said bonds.

It is further understood and agreed that should it be necessary for the Treasurer of the School District under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943, to withdraw said bonds from the said Midwest Independent BankersBank or in case the said Commercial State Bank of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, that the said securities shall only be surrendered by the Midwest Independent BankersBank on joint receipt signed by the Treasurer of the Nebraska City School District, Nebraska, City, Nebraska, and the Commercial State Bank.


Treasurer, Nebraska City School
District, Nebraska City, Nebraska

The Commercial State Bank of Nebraska City, Nebraska, hereby agrees to the above stipulations and conditions.

ATTEST:

Commercial State Bank
By: 
Executive Vice President

ORDER OF APPROVAL

WHEREAS, the Commercial State Bank of Nebraska City, Nebraska, has deposited with the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the following described securities, to-wit:

- Receipt No. 24972, Maturity Date, 12/15/2036, 265,000.00
- Receipt No. 24546, Maturity Date, 12/15/2036, 400,000.00
- Receipt No. 24607, Maturity Date, 12/15/2025, 300,000.00
- Receipt No. 24606, Maturity Date, 08/01/2031, 235,000.00
- Receipt No. 12320, Maturity Date, 07/15/2035, 200,000.00
- Receipt No. 23013, Maturity Date, 12/15/2032, 300,000.00
- Receipt No. 24975, Maturity Date, 03/01/2035, 300,000.00
- Receipt No. 13307, Maturity Date, 10/15/2026, 150,000.00
- Receipt No. 13964, Maturity Date, 12/15/2029, 250,000.00
- Receipt No. 27741, Maturity Date, 09/15/2029, 150,000.00

for the purpose of becoming a depository under the law, of the funds of the Nebraska City School District, and

WHEREAS, said Board Members have examined said bonds and find them worth at least their face value and find said bonds to be of the character required by the Statutes of Nebraska to be deposited with a Treasurer by a Bank, for the purpose of becoming a depository.

NOW, THEREFORE, said Board Members hereby in all things approve said bonds and consent that the Treasurer may receive them in lieu of the bond required by Statute.

DATE 1-13-2025

NEBRASKA CITY SCHOOL DISTRICT

By: BOARD OF EDUCATION

ATTEST:

Secretary

DEPOSITORY BOND - NEBRASKA CITY, NEBRASKA

Commercial State Bank

KNOW ALL MEN BY THESE PRESENTS:

That the Commercial State Bank of Nebraska City, Nebraska, has deposited with Brenda Wieckhorst, Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the sum of Two Million Five Hundred Fifty Thousand and no/100 Dollars, (\$2,550,000.00) in bonds (see Order of Approval attached), to be held by said Treasurer in joint custody, for the purpose of securing said School District against any loss or damage on account of the Nebraska City School District depositing in said Bank public funds of said School District, said amount not to exceed Two Million Five Hundred Fifty Thousand and no/100 Dollars, (\$2,550,000.00),).

THEREFORE, the said Bank, in consideration of the deposits of certain of the monies of the Nebraska City School District for safe keeping with and in the Commercial State Bank of Nebraska City, Nebraska, the amount whereof shall be subject to withdrawal or diminution by the Treasurer of said School District as the requirements of said School District shall demand, and which amount may be increased or decreased as the said Treasurer may determine.

NOW, THEREFORE, if the said Commercial State Bank of Nebraska City, Nebraska, shall at the end of every month render to the Treasurer of said School District of Nebraska City and the Board of said School District, a statement in duplicate showing the several daily balances of the School District monies held by it during the month next preceding and the accretion thereto, and how the same has been credited, and shall well and truly keep all said sums of money so deposited or to be deposited as aforesaid subject to the check and order of the Treasurer of said School District and shall pay over the same and each and every part thereof upon the written demand of the said Treasurer, and shall in all respects save and keep the people of the School District of Nebraska City, and the Treasurer harmless and indemnified for and by reason of the making of said deposit or deposits; and shall generally do and perform whatever may be required by the provisions of the laws of the State of Nebraska in respect to said deposits and the trust thereby reposed in such depository and for its faithful discharge, then in that event, the bonds hereby pledged for the security of the money aforesaid shall be returned to the Commercial State Bank of Nebraska City, Nebraska.

If the said Commercial State Bank of Nebraska City, Nebraska, does not fully comply with the terms of this agreement, or fails or neglects to do any of the things herein required and the School District suffers damages by such failure or neglect of said Commercial State Bank of Nebraska City, Nebraska, in performing its obligations under this agreement, then in that event, the Treasurer is hereby authorized to sell and dispose of so much of the bonds herein pledged, at public or private sale as will reimburse the School District for any and all damages suffered on account of the failure or neglect of said Bank in any particular, to carry out the terms of this agreement.

This agreement will remain in full force for the period ending January 1, 2026.

This agreement may be terminated at the option of said Bank at any time.

IN WITNESS WHEREOF, the said Commercial State Bank of Nebraska City, Nebraska, has caused this agreement to be executed in its corporate name by its President and Cashier and its Corporate Seal hereto affixed, and the people of the School District of Nebraska City, Nebraska, but its Treasurer and approved by the Board of Education of said city.

NEBRASKA CITY SCHOOL DISTRICT

By: Brenda J. Wieckhorst
Treasurer

Commercial State Bank
By: Ryan C. Clark, Exec VP
Executive Vice President

Contract Language

Article I

Delete from Article I to update

Delete "Further, the Board agrees this exclusive recognition shall continue in effect from year to year as long as the Association files with the Superintendent and Board prior to November 1 of each year a membership list certifying that a majority of teachers in the bargaining unit are members of the Association."

Rationale: The Commission of Industrial Relations ruling certifying the Nebraska City Education Association as the exclusive collective bargaining agent for the school district's non-administrative certificated staff last March. Because the association is now certified by the Commission as the bargaining agent, it is no longer necessary for the Association to request recognition prior to bargaining. (March 2024)

Article III

New Language

I. Compensation

Teachers shall be paid in 12 equal installments with the first payment in September of each year. Exception: New Teachers (teachers in their first year of employment as a teacher with any school district) have the option to be paid in 13 equal installments. The first payment shall be made on or about August 20th. All remaining payments shall follow the regular payment schedule.

Article IV

Change in language / deductible

A. Health Insurance

The Board shall provide EHA Blue Cross Blue Shield health and dental insurance, PPO \$1,900 Deductible with Alternative Networks or HSA \$3,800 Deductible with Alternative Networks. (updated 2025-2026). The Board shall pay the full health insurance premium.....

Kris Kaiser

804 Juniper Drive
Papillion, NE 68046

Mr. Fritch

Superintendent
Nebraska City Public Schools
1700 14th Avenue
Nebraska City, NE, 68410

Dear Mr. Fritch,

I am writing to formally submit my resignation as principal of Northside Elementary School, effective at the conclusion of the 2024–2025 school year.

Serving the students, staff, and families of Northside Elementary has been one of the most rewarding experiences of my career. I am deeply grateful for the opportunities I have had to collaborate with such dedicated educators and contribute to the success and growth of our school community.

After much reflection, I have decided it is time for me to step away from my role to pursue new professional opportunities. I remain committed to ensuring a smooth transition and will work throughout the remainder of the school year to support our staff and students and to help facilitate a seamless leadership transition.

I would like to thank you and the NCPS district leadership for your guidance and support during my time at Northside. It has been a great experience working under your leadership in a district focussed on improving student outcomes.

Please let me know how I can assist in the process of identifying and preparing my successor. I am confident that Northside Elementary will continue to thrive and achieve great things under new leadership.

Thank you again for the opportunity to serve in this role. I look forward to continuing our shared commitment to the success of Nebraska City Public Schools through the remainder of this school year.

Sincerely,



Kris Kaiser
Principal
Northside Elementary School