

MALCOLM PUBLIC SCHOOLS, DISTRICT #148
BOARD OF EDUCATION REGULAR MEETING AGENDA
Monday, November 18, 2024 7:00 PM
SCHOOL DISTRICT BOARD ROOM

{{Name: Agenda Item Name}}

1. **Call Regular Board Meeting to Order - Roll Call**
2. **Pledge of Allegiance**
3. **Consent Agenda**
4. **Student Organization Reports**
5. **Communication From the Public: Communications in general or about a specific agenda item.**
6. **Unfinished Business**
7. **New Business**
 - 7.1. Discuss, Consider and Take All Necessary Action in Deeming the Following as Excess Property:
Magazine Holders
VHS Tapes
Cassette Recorders
36- Reading Advantage Magazines (2007)
1- Wynn literacy software (2006)
7- AGS Learning about US Books (1997)
9- Prentice Hall Math books (2010)
Prentice Hall Disks (2010)
3- Steck Vaughn World Geography (1998)
3- Understanding Economy (1997)
7- Houghton Mifflin Science texts (2007)
1- Basic Skills in Grammar (1971)
1- English writing and language skills (1983)
1- Words and Sentences worksheet and key (1982)
1- Plain English (1973)
1- Sentence craft (1975)
1- Webster's Dictionary (1987)
1- United states History (1974)
1- Diagnostic Reading Inventory (1989)
1- Houghton Mifflin Spelling and Vocabulary (1990)
 - 7.2. Discuss, Consider and Take All Necessary Action in Approving the Malcolm Public Schools' 2023-2024 Annual Audit.
 - 7.3. Discuss, Consider and Take All Necessary Action in Approving the Negotiated Agreement for the 2025-2026 School-Year.
 - 7.4. Discuss, Consider and Take All Necessary Action in Approving the TERIP policy.
8. **Reports and Discussion Topics**
 - 8.1. Administration Reports and Discussion Topics
 - 8.1.A. Principals
 - 8.1.B. Superintendent

- Class Action Lawsuit
- Assurance Statement
- Financial Literacy Act
- Annual Report

8.1.C.

9. **Enter into Executive Session if needed**

(This item will be on the monthly agenda in case something comes up that we need to discuss in an executive session)

10. **Adjournment**

11. **Student Organization Reports**

NOTICES:

COPY OF OPEN MEETINGS ACT: The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the Bulletin Board on the North wall of the meeting room.

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM:

Getting Started: The Board of Education will receive public comment on individual agenda items or communication from any district patron on any issue. When it is your turn to speak during the “Communications from the Public” portion of the agenda, please come forward to the table situated immediately in front of the Board, sign your name and address on the sign-in sheet and state your name to the Board of Education.

Time Limit: You may speak one time, but please limit comments to 5 minutes or less.

Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require that such concerns initially be directed to the administration for consideration. Board members will generally not respond to any questions you ask or comments you may make about individual staff members or students. You are cautioned that slanderous comments are not protected just because they are made at a Board of Education meeting.

General Rules: Please remember that this is a public meeting for the conduct of the business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated.

SCHOOLS

BY: MALCOLM PUBLIC

BOARD OF EDUCATION

Financial Summary
10/31/2024

School Accounts	General	Lunch	Activity	Bus Deprec	Student Fees
Previous Bal 10/01/2024	\$3,009,724.46	\$28,024.17	\$232,282.11	\$271,792.46	\$5,818.36
Receipts - October 2024	\$398,980.12	\$37,440.97	\$29,153.81	\$1,017.97	\$1,695.00
Disbursements- Oct 2024	\$777,940.03	\$59,333.37	\$21,152.28	\$0.00	\$0.00
Cash in Cking 10/31/2024	\$503,618.29	\$6,039.30	-\$3,822.64	\$10,598.16	\$7,513.36
Invested: Oct 2024	\$2,127,146.26	\$92.47	\$244,106.28	\$262,212.27	

Lanc. Co. Treasurer:	General	Bond	Spc Bldg
Previous Bal 10/01/2024	\$47,753.88	\$1,135.21	\$2,124.65
Receipts - October 2024	\$42,746.15	\$1,287.44	\$2,636.27
Disbursements Oct 2024	\$47,926.94	\$1,147.28	\$2,149.50
Cash on Hand 10/31/2024	\$42,573.09	\$1,275.37	\$2,611.42

NSDLAF (Investment)	Spc Bldg	Bond Fund
Previous Bal 10/1/2024	\$2,499,151.19	\$379,231.77
Receipts October 2024	\$12,882.38	\$2,933.43
Disbursements Oct 2024	\$0.00	\$0.00
Cash on Hand 10/31/2024	\$2,512,033.57	\$382,165.20

\$1,078,255.05		
	\$40.00	
\$24,000.00	\$230.00	
\$95,000.00	\$780.00	
\$252,000.00	\$2,244.00	
\$1,000.00	\$4,197.50	
\$1,000.00	\$6,365.96	
\$16,000.00	\$230.00	
\$2,000.00	\$20,030.99	
\$6,000.00	\$230.00	
\$11,000.00	\$230.00	
\$27,000.00	\$80.00	
\$435,000.00	\$230.00	
	\$230.00	
\$643,255.05	\$172,276.00	
	\$549.22	
	\$200.00	
	\$11,624.38	
	\$10.00	
	\$383,689.00	
	\$39,788.00	
	\$643,255.05	\$0.00

Lancaster County School District #148

Cash Receipts Item Report

[Cycle Name]: "FY24-25"; Created On: 11/15/2024 1:27:32 PM

Receipt Number	Customer Name	Description	Date Received	Receipt Amount	Account Code
Oct24IntBond	NDSLAF Bond Fund	Interest	10/31/2024	\$1,387.06	07-1-01510-000-000-0000
Oct24LancBond	Lancaster County Treasurer	Local Collections	10/16/2024	\$1,135.21	07-1-01100-000-000-0000
Oct24SewBond	Seward County Treasurer	Local Collections	10/07/2024	\$364.67	07-1-01100-000-000-0000
100224IntError	NDSLAF Bond Fund	NLAF Int Adj - Error by NI AF	10/02/2024	\$20.56	07-1-01510-000-000-0000
1002Error-2	NDSLAF Bond Fund	NLAF Bond Error	10/02/2024	\$25.93	07-1-01510-000-000-0000
				\$2,933.43	

Lancaster County School District #148

Cash Receipts Item Report

[Cycle Name]: "FY24-25"; Created On: 11/15/2024 2:19:24 PM

Receipt Number	Customer Name	Description	Date Received	Receipt Amount	Account Code
Oct24CkInt	Union Bank Interest	Checking Interest	10/31/2024	\$11.69	02-1-01510-000-000-0000
Oct24STFITDepr	Union Bank Interest	STFIT Interest	10/31/2024	\$1,006.28	02-1-01510-000-000-0000
				\$1,017.97	

Lancaster County School District #148

Cash Receipts Item Report

[Cycle Name]: "FY24-25"; Created On: 11/14/2024 4:22:03 PM

Receipt Number	Customer Name	Description	Date Received	Receipt Amount	Account Code
Oct24GFSTFIT	Union Bank Interest	STFIT Interest	10/31/2024	\$9,721.93	01-1-01510-000-000-0000
Oct24StAid	State of Nebraska	State Aid	10/31/2024	\$322,751.00	01-1-03110-000-000-0000
Oct24EFunds	Patrons/Students	PS Tuition/CPR/OutBus/Fines	10/31/2024	\$1,074.99	Multiple
25-009	Malcolm Mateys, LLC	Before-After School Rental	10/30/2024	\$851.62	01-1-01910-000-000-0000
25-010	Malcolm Lunch Fund	Oct24 Lunch Payroll Taxes	10/30/2024	\$6,602.72	01-1-09000-000-000-0000
25-011	Patrons/Students	CPR Certification	10/30/2024	\$38.00	01-1-05690-000-000-0000
25-012	ESU	LEAD Stipend, Title II Sub nav	10/30/2024	\$337.77	01-1-02210-000-000-0000
25-013	Patrons/Students	Instrument Rental	10/30/2024	\$100.00	01-1-01910-000-000-0000
25-014	Patrons/Students	Bush Hog - Excess Property Purchase	10/30/2024	\$650.00	01-1-05300-000-000-0000
25-015	Patrons/Students	Ball Field Fertilizer	10/30/2024	\$248.26	01-1-05690-000-000-0000
25-016	Patrons/Students	Pre-School Tuition	10/30/2024	\$1,680.00	01-1-01370-000-000-0000
AmazonCredit	Amazon	Returns Credit	10/17/2024	\$203.37	01-1-05690-000-000-0000
Oct24Lanc	Lancaster County Treasurer	Local Collections	10/16/2024	\$47,753.88	01-1-01100-000-000-0000
SpecOlymp24	Special Olympics Nebraska	Special Olympic Unified Bowling Donation	10/16/2024	\$300.00	01-1-01920-000-000-0000
SewOct24	Seward County Treasurer	Local Collections	10/07/2024	\$5,472.19	01-1-01100-000-000-0000
MM24MAC	State of Nebraska	Medicaid Adm Outreach	10/02/2024	\$1,004.75	01-1-04709-000-000-0000
				\$398,790.48	

Lancaster County School District #148

Cash Receipts Item Report

[Cycle Name]: "FY24-25"; Created On: 11/15/2024 12:45:56 PM

Receipt Number	Customer Name	Description	Date Received	Receipt Amount	Account Code
24-149	Patrons/Students	Student Lunches	10/31/2024	\$2,580.00	06-1-01611-000-000-0000
Oct24EFundsLunch	Patrons/Students	Student Lunches	10/31/2024	\$24,783.50	06-1-01611-000-000-0000
Oct24IntLunch	Union Bank Interest	STFIT Interest	10/31/2024	\$92.47	06-1-01510-000-000-0000
24-148	Patrons/Students	Student Lunches	10/24/2024	\$1,200.00	06-1-01611-000-000-0000
24-147	Patrons/Students	Student Lunches	10/16/2024	\$5,770.00	06-1-01611-000-000-0000
24-146	Patrons/Students	Student Lunches	10/03/2024	\$3,015.00	06-1-01611-000-000-0000
				\$37,440.97	

Lancaster County School District #148

Cash Receipts Item Report

[Cycle Name]: "FY24-25"; Created On: 11/15/2024 1:49:33 PM

Receipt Number	Customer Name	Description	Date Received	Receipt Amount	Account Code
Oct24IntSBF	NDSLAF Special Bldg	Interest	10/31/2024	\$10,053.71	08-1-01510-000-000-0000
Oct24LancSBF	Lancaster County Treasurer	Local Collections	10/16/2024	\$2,124.65	08-1-01100-000-000-0000
Oct24SewSBF	Seward County Treasurer	Local Collections	10/07/2024	\$750.51	08-1-01100-000-000-0000
NLAFBondError	NDSLAF Special Bldg	Bond Error Interest Adiustment	10/02/2024	(\$25.93)	08-1-01510-000-000-0000
NLAFBondError-2	NDSLAF Special Bldg	Bond Error Interest Adiustment	10/02/2024	(\$20.56)	08-1-01510-000-000-0000
				\$12,882.38	

GENERAL FUND EXPENDITURES		
November 18, 2024		
Payroll	\$625,662.88	Payroll Expenses/Benefits
Amazon	\$785.02	SPED/Maint/Office/Classroom Supplies
Awards Unlimited	\$33.95	Unified Bowling Invite Awards - SPED
Bauer Built	\$794.28	School Truck Tires
BSN	\$903.57	Longevity Awards/Staff Apparel
Butterfield, Gaylene	\$7,549.95	Aug-Oct SPED OT Service
Coufal, Matt	\$49.52	SHAPE Conference Mileage/Parking
DAS State ACCTG	\$292.87	September Internet Service
Eakes	\$3,885.48	Fax/Staples/ Qrtly Contract Copy Charge
ESU #5	\$20.00	SPED Conference Registration
ESU #6	\$549.77	Tech Hosted Services/ Staff Development Workshops
First Concord	\$65.00	Flex 125 Adm Fees
Frank, Chad	\$1,152.25	JH BBB Asst. Coach Contract
Frank, Kelly	\$27.98	Reimbursement for Guidance Books
GO Physical Therapy - was Central Rehab	\$1,192.64	SPED Vision Resource Services
Heffelfinger, Ami	\$4,655.58	Mental Health Contracted Services
Hillyard	\$3,860.06	Custodial Supplies/Equipment Parts
Holiday Inn - Kearney	\$119.95	AD Conference Hotel
HomeTown Leasing	\$1,417.01	Copier/Printer Leases
Hoyer, Bob	\$273.53	Bus Driver - 2 Cross Country Meets
Innovative	\$66.20	Drawing Paper
Integrated Controls, LLC	\$3,055.50	HVAC Controls Service Contract
Interstate All Battery Center	\$560.80	Vehicle Batteries
JW Pepper	\$133.99	Vocal Sheet Music
Kidwell	\$600.74	Shop Lights - New Contactor Installed
Lancaster County Sheriff's Office	\$851.72	Event Security
LifeGuard	\$1,628.00	Defib Batteries/Defibrilator
Lincoln Lock & Safe	\$35.00	Lock Lubricant/Bolt
Matheson	\$54.92	Welding/IT Classroom Supplies Cylinder Rentals
McGraw Hill	\$109.04	SPED Reading Curriculum
Mechanical Sales Inc	\$378.00	Serviced 2 Heat Pumps
Meehl, Jan	\$667.80	SPED PT Services
Menards	\$843.97	Maintenance/ IT Class Supplies
NASB	\$1,444.00	2024 State Education Conference
NCSA	\$810.00	NETA Fall Tech Conference Registration
Nebraska Landscape Solutions	\$320.60	De-Icer
Norris Public Power	\$8,349.17	September 2024 Electricity
OneSource	\$58.00	Background Checks
Otte Oil & Propane	\$1,319.40	Propane
Rezny, Kelsey	\$977.66	Asst. HS VB Coach Contract
Robotham, Evaline	\$259.96	Mileage Reimbursement October 2024
Sapp Bros	\$208.75	Oil/Vehicle De-Icer/Def
SCI	\$3.64	Legal Meetings Notice
SEI	\$306.00	Security Software Upgrade
Summit Fire Protection	\$390.00	Repair Micro Switch - Fire System
Sun Valley Lanes	\$822.00	Unified Bowling Invite
Super Saver	\$35.28	SPED Groceries
Swotek, John	\$251.40	State Cross Country Coach Stipend
TAESE	\$250.00	SPED Law Conference Registration

Tobey, Dustin	\$65.50	SHAPE Conference Mileage/Parking
Truck Center Companies - Omaha Truck	\$7,388.72	Coolant/Bus #20 Brakes/Bus #12 Air Brake Repair
TSA/Omni	\$83.33	403b TPA
Unite Private Networks	\$537.39	Distance Learning Cable
Verizon	\$188.07	Cellphone Service
Village of Malcolm	\$10,191.81	Water/Sewer Service
Village of Malcolm	\$2,583.34	Softball Field Maintenance/Set Up
VISA	\$217.18	FCS Supplies/Part for Kindergarten Sink
Wex	\$3,201.80	School Vehicle Fuel
Windstream	\$852.46	Phone Service
Out of Cycle		
US Post Office	\$367.84	Clipper/Brd Minute Postage
Nebraska AMI	\$100.00	JH Quiz Bowl Registration
Paragon	\$404.25	Sanitation Services
	\$704,264.52	Total
School Lunch Fund		
Payroll	\$23,344.25	Payroll Expenses
Broughton, Danni	\$122.77	Reimburse Special Dietary Items
CashWa	\$21,395.62	Food/Custodial Supplies
DFA Kempes	\$4,577.88	Milk Products
Domino's Pizza	\$777.00	Halloween Lunch Pizza
MCS	\$494.16	Food Trays
Robinette Farms, LLC	\$524.55	Farm to School Grant Produce
Sysco Lincoln	\$3,511.77	Food/Custodial Supplies
US Foods	\$898.53	Food Supplies
	\$55,646.53	Total
Bond Fund		
BOK Financial	\$193,983.75	Principal/Interest/Agent Fee
	\$193,983.75	Total



TRUCK CENTER COMPANIES

5701 Arbor Road
LINCOLN, NE 68517

(402) 464-2444

Sold **MALCOLM PUBLIC SCHOOLS - 11889**
To 10004 NW 112TH ST
MALCOLM NE 68402-9561

Ship **MALCOLM PUBLIC SCHOOLS - 11889**
To 10004 NW 112TH ST
MALCOLM NE 68402-9561

SERVICE INVOICE RA108036880:01
ESTIMATE: ES108030956:01

UNIT NO: 12MPS	CONTACT #: (402) 796-2151	MILEAGE: 135,763
VIN: 4UZABRDT6CCBA0897	P.O. NO:	LICENSE: 12MPS
YEAR/MAKE/MODEL: 2012 / Freightliner / CHASSIS	DATE CREATE: 11/1/24	ENG HRS: 0
ENGINE/MODEL/SN: CUMMINS / ISB10 - EPA10 / 73187467	DATE INVOICED: 11/6/24	R RATIO:
TRANS/MODEL/SN: ALLISON / 2500PTS / 6311033070	DRIVER CONTACT:	TAG #:
RXLS/MODEL/SN: / /	DATE SCHEDULED: 11/1/2024 1:25:32P	DEL MILE:

Sold Operations

#12 Air Brake

JOB #1 EA

EXPRESS ASSESSMENT

COMPLAINT

BUS IS BUILDING AIR VERY SLOW - LAST NIGHT WOULD NOT BUILD AIR, THIS MORNING TOOK EXTREMELY LONG TIME - CHECK AND ADVISE

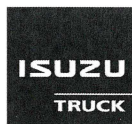
CAUSE

CORRECTION

1817-54647- TRIED TO AIR UP IN THE LOT AND IT WOULDNT BUILT. AIRED UP MANUALLY. DROVE INTO SHOP. REMOVED LINE FROM THE AIR DRIER AND RAN ENGINE TO CHECK THE PRESSURE AFTER DISCHARGE HOSES. IT IS VERY WEAK. PRESSURIZED THE DISCHARGE LINES. THEY ARE NOT LEAKING RIGHT NOW BUT THE STRATOFLEX SECTION OF LINE IS SWEATING A BIT OF OIL. RECOMMEND REPLACING THE DISCHARGE LINE. REMOVED DISCHARGE LINE FROM THE COMPRESSOR AND RAN ENGINE. AIR FLOW FROM THE COMPRESSOR IS VERY WEAK. WILL NEED A NEW AIR COMPRESSOR.
DRAINED COOLANT. REMOVED FUEL FILTER, BRACKETS, P/S PUMP, DISCHARGE LINE, INTAKE LINE, COOLANT LINES, AND AIR COMPRESSOR. SWAPPED FITTINGS TO NEW COMPRESSOR. CLEANED SURFACES AND INSTALLED. ASSEMBLED ENGINE BAY. REMOVED DISCHARGE LINE AND ROUTED IN NEW. SECURED. HOOKED UP TO DRIER. FILLED WITH COOLANT. STEAMED AND DROVE. UNIT BUILDS AIR WELL NOW. NO LEAKS.

QTY	ITEM	DESCRIPTION	UNIT PRICE	EXTD PRICE
	LABOR 100-10	ENGINE		1,750.00
1	108C/4896897	GASKET ACC DRIVE COVER	51.44	51.44
1	108C/4988280	GASKET HYDRAULIC PUMP	4.97	4.97
1	108C/5301080RX	COMPRESSOR 1 CYL AIR	1,788.23	1,788.23
-1	108C/5301080RX-CORE	(4933564D) COMPRESSOR 1 CYL AI	390.63	-390.63
1	108C/5301080RX-CORE	(4933564D) COMPRESSOR 1 CYL AI	390.63	390.63
1	108D/A12-23236-096	PIPE/HOSE-COMPRESSOR DISCHARGE	102.44	102.44
4	108P/BOSS/ORING	ORING	1.54	6.16
	LABOR EA-10	EXPRESS ASSESSMENT		262.50
1	FRTIN	FREIGHT INBOUND	45.00	45.00

Prepay: \$0.00 Parts: \$1,953.24 Labor: \$2,012.50 Misc: \$45.00 Sublet: \$0.00 \$4,010.74



Sold Operations (Cont.)

JOB #2 INFO ADDITIONAL REPAIR INFORMATION

COMPLAINT NO RECALLS
 CAUSE
 CORRECTION

QTY	ITEM	DESCRIPTION	UNIT PRICE	EXTD PRICE

Prepay: Parts: Labor: Misc: Sublet:

JOB #3 13 AIR SYSTEMS

COMPLAINT REPLACE AIR DRIER ASSEMBLY - PER CUSTOMER REQUEST
 CAUSE
 CORRECTION 1817-54647- REMOVED AIR DRIER. SWAPPED FITTINGS TO NEW. INSTALLED. DATED DRIER.

QTY	ITEM	DESCRIPTION	UNIT PRICE	EXTD PRICE
1	108D/BW 800202	AIR DRYER BW AD9	758.05	758.05
1	108X/13349	SCH 40 BLK FITT HEX BUSH	3.26	3.26
	LABOR 13-10	AIR SYSTEMS		175.00

Prepay: \$0.00 Parts: \$761.31 Labor: \$175.00 Misc: \$0.00 Sublet: \$0.00 \$936.31

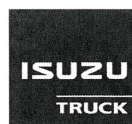
JOB #4 DOT DOT INSPECTION \$90.00

COMPLAINT PERFORM 90 DAY INSPECTION
 CAUSE
 CORRECTION 1817-54647- PERFORMED 90 DAY INSPECTION. FILLED OUT PAPERWORK AND MADE LIST FOR REPAIRS.

QTY	ITEM	DESCRIPTION	UNIT PRICE	EXTD PRICE
	LABOR 396-10	90-DAY INSPECTION		87.50

Prepay: \$0.00 Parts: \$0.00 Labor: \$87.50 Misc: \$0.00 Sublet: \$0.00 \$87.50

Sold Operations Totals Prepay: \$0.00 Parts: \$2,714.55 Labor: \$2,275.00 Misc: \$45.00 Sublet: \$0.00 \$5,034.55



By executing below, you hereby agree that any dispute in any way related to the services rendered (except for any dispute regarding your failure to pay for services rendered or the creation, perfection or foreclosure of any lien or security interest) shall be submitted to final and binding arbitration under the commercial arbitration rules of the American Arbitration Association. Nebraska law shall govern the arbitration proceeding and the arbitration trial shall occur in Omaha, Nebraska. TCC MAKES NO REPRESENTATION WARRANTY OF ANY KIND WHATSOEVER, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION REPRESENTATIONS OR WARRANTIES WITH RESPECT TO MERCHANTABILITY, NONINFRINGEMENT OF THIRD-PARTY RIGHTS, AND FITNESS OR SUITABILITY FOR ANY PURPOSE OR USE. FURTHER, YOU AGREE THAT TCC SHALL NOT BE LIABLE TO YOU OR ANY PARTY FOR ANY SPECIAL, INCIDENTAL, INDIRECT, PUNITIVE, EXEMPLARY OR CONSEQUENTIAL DAMAGES OF ANY KIND, ARISING OUT OF, RELATING TO OR IN CONNECTION WITH THE SERVICES RENDERED, EVEN IF TCC HAS BEEN ADVISED, KNOWS OR SHOULD HAVE KNOWN OF THE POSSIBILITY OF SUCH DAMAGES.

AR CUSTOMER

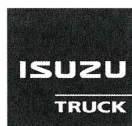
	ESTIMATED	BILLED
LABOR		\$2,275.00
PARTS		\$2,714.55
MISC		\$45.00
SUBLET		\$0.00
PREPAY		\$0.00
SUBTOTAL		\$5,034.55
SHOP SUPPLIES		\$300.00
MISC SUPPLIES		\$0.00
TAX		\$0.00
TOTAL		\$5,334.55

Please Remit Payment to:
 Truck Center Companies
 14321 Cornhusker Rd
 Omaha, NE 68138

AUTHORIZED BY _____

DATE _____

REMIT TO: 14321 Cornhusker Rd Omaha, NE 68138 866-751-1189





TRUCK CENTER COMPANIES

5701 Arbor Road
LINCOLN, NE 68517

(402) 464-2444

Sold **MALCOLM PUBLIC SCHOOLS - 11889**
To 10004 NW 112TH ST
MALCOLM NE 68402-9561

Ship **MALCOLM PUBLIC SCHOOLS - 11889**
To 10004 NW 112TH ST
MALCOLM NE 68402-9561

SERVICE INVOICE RA108037088:02
ESTIMATE: ES108031082:01

UNIT NO: 20MPS	CONTACT #: (402) 796-2151	MILEAGE: 53,036
VIN: 4UZABRFB2MCMK1181	P.O. NO: RA108037088	LICENSE:
YEAR/MAKE/MODEL: 2021 / THOMAS BUS / C2	DATE CREATE: 11/8/24	ENG HRS: 0
ENGINE/MODEL/SN: / / 934914S0005592	DATE INVOICED: 11/12/24	R RATIO:
TRANS/MODEL/SN: / / 6311823439	DRIVER CONTACT:	TAG #:
RXLS/MODEL/SN: / / 739912A0138936	DATE SCHEDULED: 11/8/2024 9:32:35A	DEL MILE:

Sold Operations

JOB #1 0 MAINTENANCE

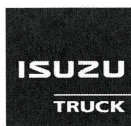
COMPLAINT 90 DAY INSPECTION PER CUSTOMER SHEET
CAUSE
CORRECTION 59 28285, COMPLETED 90 DAY INSPECTION

QTY	ITEM	DESCRIPTION	UNIT PRICE	EXTD PRICE
	LABOR 0-10	MAINTENANCE		87.50
Prepay: \$0.00 Parts: \$0.00 Labor: \$87.50 Misc: \$0.00 Sublet: \$0.00				\$87.50

JOB #3 15 ALTERNATORS-STARTERS

COMPLAINT CRANKS SLOW - SAT FOR 5 HRS AND IT DIDN'T START MOST RECENTLY - SEE HIST - CHECK AND ADVISE
CAUSE
CORRECTION 59 28285, JUMP STARTED THE BUS AND PULLED INTO THE SHOP AND PUT A BATTERY CHARGER ON IT. CHARGED UP THE BATTERIES AND LOAD TEST THE BATTERIES AND THEY WERE GOOD. CHECKED FOR A PARASITIC DRAW AND THERE WAS NONE. CHECKED ALL THE WIRING AND COULD NOT FIND ANY ISSUE. CHECKED THE STARTER AND ALTERNATOR, FOUND THAT THE STARTER WAS PULLING TOO MANY AMPS. B273- DISCONNECTED BATTERIES, REMOVED AND REPLACED STARTER, RECONNECTED BATTERIES, STARTED BUS, FOUND NO FURTHER ISSUE

QTY	ITEM	DESCRIPTION	UNIT PRICE	EXTD PRICE
1	108D/DR 61005252	STARTER-DR 29MT IMS DD5	236.12	236.12
	LABOR 15-10	ALTERNATORS-STARTERS		787.50
	C	Shows 3 in Omaha TCC		
Prepay: \$0.00 Parts: \$236.12 Labor: \$787.50 Misc: \$0.00 Sublet: \$0.00				\$1,023.62



Sold Operations (Cont.)

JOB #6 42 BRAKES

COMPLAINT REPLACE DRIVE BRAKES

CAUSE

CORRECTION B273-REMOVED THE WHEELS AND BACKED OFF THE BRAKES. REMOVED THE DRUMS AND SHOES. ,
 INSTALLED NEW SHOES AND DRUMS. INSTALLED WHEELS, TORQUED LUGS AND ADJUSTED BRAKES.

QTY	ITEM	DESCRIPTION	UNIT PRICE	EXTD PRICE
2	108R/WIS 39BD22BW	16.5 X 7 10 HOLE BALANCE DRM	119.00	238.00
2	108R/WIS WK4707Q-23KW	MERIT Q+ STYLE WHEEL KIT	61.80	123.60
	LABOR 42a-10	BRAKE/FOUNDATION		350.00

Prepay: \$0.00 Parts: \$361.60 Labor: \$350.00 Misc: \$0.00 Sublet: \$0.00 \$711.60

Sold Operations Totals Prepay: \$0.00 Parts: \$597.72 Labor: \$1,225.00 Misc: \$0.00 Sublet: \$0.00 \$1,822.72

#20 Brakes

By executing below, you hereby agree that any dispute in any way related to the services rendered (except for any dispute regarding your failure to pay for services rendered or the creation, perfection or foreclosure of any lien or security interest) shall be submitted to final and binding arbitration under the commercial arbitration rules of the American Arbitration Association. Nebraska law shall govern the arbitration proceeding and the arbitration trial shall occur in Omaha, Nebraska. TCC MAKES NO REPRESENTATION WARRANTY OF ANY KIND WHATSOEVER, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION REPRESENTATIONS OR WARRANTIES WITH RESPECT TO MERCHANTABILITY, NONINFRINGEMENT OF THIRD-PARTY RIGHTS, AND FITNESS OR SUITABILITY FOR ANY PURPOSE OR USE. FURTHER, YOU AGREE THAT TCC SHALL NOT BE LIABLE TO YOU OR ANY PARTY FOR ANY SPECIAL, INCIDENTAL, INDIRECT, PUNITIVE, EXEMPLARY OR CONSEQUENTIAL DAMAGES OF ANY KIND, ARISING OUT OF, RELATING TO OR IN CONNECTION WITH THE SERVICES RENDERED, EVEN IF TCC HAS BEEN ADVISED, KNOWS OR SHOULD HAVE KNOWN OF THE POSSIBILITY OF SUCH DAMAGES.

AR CUSTOMER

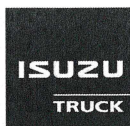
	ESTIMATED	BILLED
LABOR		\$1,225.00
PARTS		\$597.72
MISC		\$0.00
SUBLET		\$0.00
SUBTOTAL		\$1,822.72
SHOP SUPPLIES		\$183.75
MISC SUPPLIES		\$0.00
TAX	\$0.00	\$0.00
TOTAL	\$58.37	\$2,006.47

Please Remit Payment to:
 Truck Center Companies
 14321 Cornhusker Rd
 Omaha, NE 68138

AUTHORIZED BY _____

DATE _____

REMIT TO: 14321 Cornhusker Rd Omaha, NE 68138 866-751-1189



**Minutes – Board of Education – Unofficial Until Board Approval
October 21, 2024**

The Board of Education, School District #148, Lancaster County, Nebraska, met on Monday, October 21, 2024 at 7:00PM in open and public session at 10004 NW 112th St., Malcolm, Nebraska. Notice of the meeting was published in the minutes of the September 16, 2024 meeting of the Board, in the October 2024 issue of *“The Clipper”* and the *Seward Independent* of October 16, 2024. Board members present were: William England, Tera Heidtbrink, Lucas Mitchell, Tony Nutter, Amy Spellman, Ed Swotek. Administrators present were Ryan Terwilliger, Amber Dolliver, Simon Wiedel. Chairman Nutter called the meeting to order at 7:00PM and noted that the Open Meetings Act is posted on the north wall of the meeting room. The Board recited the Pledge of Allegiance.

Swotek moved, seconded by Heidtbrink, to approve the Consent Agenda. Ms. Lostron noted the updated list of bills and answered questions. Voting by roll call: AYES – Heidtbrink, Mitchell, Nutter, Spellman, Swotek – Abstain on Coaching payment to John Swotek, England. NAYS – None. Motion passed.

Financial Summary					
9/30/2024					
School Accounts	General	Lunch	Activity	Bus Deprec	Student Fees
Previous Bal 9/01/2024	\$3,139,677.78	\$36,132.91	\$189,916.35	\$270,670.42	\$2,273.36
Receipts - September 2024	\$626,910.64	\$32,261.06	\$80,071.34	\$1,122.04	\$3,545.00
Disbursements- Sept 2024	\$756,863.96	\$40,369.80	\$37,705.58	\$0.00	\$0.00
Cash in Cking 9/30/2024	\$489,300.13	-\$86.17	-\$6,991.77	\$10,586.47	\$5,818.36
Invested: Sept 2024	\$2,520,424.33	\$28,110.34	\$239,273.88	\$261,205.99	
Lanc. Co. Treasurer:	General		Bond		Spc Bldg
Previous Bal 9/01/2024	\$200,714.46		\$12,093.96		\$24,556.07
Receipts - September 2024	\$47,903.35		\$1,146.68		\$2,146.11
Disbursements Sept 2024	\$200,863.93		\$12,105.43		\$24,577.53
Cash on Hand 9/30/2024	\$47,753.88		\$1,135.21		\$2,124.65
NSDLAF (Investment)	Spc Bldg	Bond Fund			
Previous Bal 9/1/2024	\$2,532,059.08	\$364,243.20			
Receipts September 2024	\$37,736.27	\$14,988.57			
Disbursements Sept 2024	\$70,644.16	\$0.00			
Cash on Hand 9/30/2024	\$2,499,151.19	\$379,231.77			

Communications From The Public –

Shaylee Heidtbrink updated the Board on the FFA activities – her report is attached. [FFA October Report 2024](#). Kenna Wilcox reported on Student Council activities – her report is attached. [October Student Council Report](#).

Unfinished Business –

Mitchell moved, seconded by Spellman, to approve the Job Descriptions (Final) for: Activity Director/Asst. Principal; Student Services Director; Technology Director. Voting by roll call: AYES – Mitchell, Nutter, Spellman, Swotek, England, Heidtbrink. NAYS – None. Motion passed.

England moved, seconded by Mitchell, to approve the Evaluations for the Directors; Activity Director/Asst. Principal; Student Services Director; Technology Director. Voting by roll call: AYES – Nutter, Spellman, Swotek, England, Heidtbrink, Mitchell. NAYS – None. Motion passed.

New Business –

Spellman moved, seconded by Heidtbrink, to recognize the Malcolm Education Association as the Bargaining Agent for the teachers for the 2026-2027 Contract Year. Voting by roll call: AYES – Spellman, Swotek, England, Heidtbrink, Mitchell, Nutter. NAYS – None. Motion passed.

England moved, seconded by Mitchell, to approve the Priority Strategy Tactics for the 2024 Strategic Plan, as discussed. Mr. Terwilliger reviewed the tactics submitted by the Administrative Team and suggestions from the Board. Voting by roll call: AYES – England, Heidtbrink, Mitchell, Nutter, Spellman. NAYS – Swotek. Motion passed.

Heidtbrink moved, seconded by England, to approve participation in the Class Action Lawsuit pursuing claims for damages associated with insulin pricing. Voting by roll call: AYES – England, Heidtbrink, Mitchell, Nutter, Spellman, Swotek. NAYS – None. Motion passed.

Swotek moved, seconded by Mitchell, to set the Committee on American Civics meeting for Monday, November 18, 2024 at 6:00PM, including public comment. Voting by roll call: AYES – Heidtbrink, Mitchell, Nutter, Spellman, Swotek, England. NAYS – None. Motion passed.

Administrative Reports –

Mr. Simon Wiedel, Jr/Sr High School Principal

- Parent/Teacher Conferences; Anchor Time; Onward & Upward – Moving Forward; Upcoming Events.
- [Mr. Wiedel October 2024 Report](#)

Mrs. Amber Dolliver, Westfall Elementary Principal

- 1st Quarter Information; Parent/Teacher Conferences; NWEA MAP Growth & Fluency Assessments; Anchor Info; School Activities; Landscaping; Field Trips; Upcoming Events
- [Mrs. Dolliver October 2024 Report](#)

Superintendent Ryan Terwilliger

- Negotiations Committee meeting – set for Thursday, November 7, 2024 5:30PM Board/6:00pm Teachers
- Discuss attending the NASB State Convention in November.
- Transportation & Facilities Committee meeting set for Friday, December 6, 2024 at 8:00AM.
- Ms. Lostroh reported on the annual audit that was done on October 7, 2024.
- Mr. Terwilliger presented the Rule 10 Assurance Checklist.
- Updated the Board on the Class Action Lawsuits. There has been no movement since last month.
- It was noted that Sarah Rogers will be running at State Cross Country, Friday, October 25th at 4:00PM in Kearney.
- Malcolm has students participating in All State Band/Vocal and singing at State Contests.

With no further business before the Board, Heidtbrink moved, seconded by England, to adjourn. Chairman Nutter declared the meeting adjourned by acclamation at 8:46PM.

Respectfully submitted,

Julia Lostroh

Recording Secretary

The Committee on American Civics will meet on Monday, November 18, 2024 at 6:00PM in the District Board Room, 10004 NW 112th St., Malcolm, NE. The meeting is open to the public and public input is welcome. The next regular meeting of the Board of Education will be held on Monday, November 18, 2024 at 7:00PM in the District Board Room, 10004 NW 112th St., Malcolm, NE. An agenda is available as it develops at: [SparqsData](#)

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

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Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467

(402) 362-5597 • FAX (402) 362-2173

rwacpas@windstream.net

November 1, 2024

Nebraska Department of Education
P.O. Box 94987
Lincoln, NE 68509-4987

RE: Malcolm School District (#55-0148)

During the performance of our audit fieldwork for the year ended August 31, 2024, we performed the following procedures regarding Malcolm School District's student membership and attendance reporting and testing the District's allocation of expenses to the appropriate school district/building level:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined the District maintains a cumulative attendance and membership record for each student.
5. We determined the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
6. We traced student attendance reported in the Nebraska Department of Education's approved ADVISER data collection system to the District's student information system for the 2023-2024 school year.
7. We sampled 13 students from the ADVISER report for the year ended August 31, 2024 and traced the days enrolled, present, and absent to the District's information system.
8. Using the same sample of 13 students, we traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.
9. We sampled 46 General Fund disbursements, noting the District's allocation to the school district/building level. The District's allocation for 46 items sampled was appropriate.

Page 2

Reportable instances of noncompliance were included in the 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*.

If you need additional information please call us at (402) 362-5597 or email us at rwacpas@windstream.net.

Sincerely,

Romans Wiemer & Associates
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: kae

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

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rwacpas@windstream.net

November 1, 2024

Board of Education
School District No. 55-0148
Malcolm, Nebraska 68402-9561

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of School District No. 55-0148, Malcolm, Nebraska as of and for the year ended August 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered School District No. 55-0148, Malcolm, Nebraska's internal control over financial reporting (internal control) as a basis for designing auditing 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 School District No. 55-0148, Malcolm, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of School District No. 55-0148, Malcolm, Nebraska's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Due to the size of School District No. 55-0148, Malcolm, Nebraska, there is virtually no internal control structure design. While all the general transactions are approved by the Board of Education, adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction. Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated activities.

A significant deficiency is a deficiency, or 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.

Page 2

School District No. 55-0148, Malcolm, Nebraska

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

Romans Wiemer & Associates
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: kae

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA

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(402) 362-5597 • FAX (402) 362-2173
rwacpas@windstream.net

November 1, 2024

Independent Auditor's Report

Board of Education
School District No. 55-0148
Malcolm, Nebraska 68402-9561

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 School District No. 55-0148 of Malcolm, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 55-0148 of Malcolm, Nebraska, as of August 31, 2024, and the respective changes in modified cash basis financial position 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 the *Government Audit 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 Financial Statements section of our report. We are required to be independent of the School District No. 55-0148 of Malcolm, 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.

Independent Auditor's Report

School District No. 55-0148, Malcolm, Nebraska

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District No. 55-0148 of Malcolm, Nebraska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 Audit 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 substantial likelihood that, individually or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement 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 the School District No. 55-0148 of Malcolm, Nebraska's internal control. Accordingly, no such opinion is expressed.

Independent Auditor's Report

School District No. 55-0148, Malcolm, Nebraska

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District No. 55-0148 of Malcolm, 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 the School District No. 55-0148 of Malcolm, Nebraska's basic financial statements. The budget comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures and 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 budget comparison schedules 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 management's discussion and analysis and Schedule of Modified Cash Disbursements for Operational Expenses Compared to Budget – General Fund and Schedule(s) of County Treasurers' funds 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.

Independent Auditor's Report

School District No. 55-0148, Malcolm, Nebraska

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2024, on our consideration of School District No. 55-0148 of Malcolm, 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 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 School District No. 55-0148 of Malcolm, 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 School District No. 55-0148 of Malcolm, Nebraska's internal control over financial reporting and compliance.

Romans Wiemer & Associates
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: kae

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2024

The Management's Discussion and Analysis (MD&A) of the Malcolm Public School District No. 55-0148 ("the District") provides an overview and analysis of the District's financial activities for the fiscal year ended August 31, 2024. The intent of the MD&A is to look at the District's financial performance as a whole. Readers should also review the financial statements found in the Financial Section and the notes thereto to enhance their understanding of the District's financial performance. This annual report consists of three parts including Management's Discussion and Analysis, Basic Financial Statements – Modified Cash Basis and Supplemental Schedules.

The MD&A is an element of Required Supplementary Information specified in the Governmental Accounting Standards Board (GASB) Statement No. 34 - *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued in 1999. Certain comparative information between the current year (2023-2024) and the prior year (2022-2023) is required to be presented in the MD&A.

Malcolm Public School District's policy is to prepare its financial statements on the modified cash basis of accounting, which is consistent with Nebraska Department of Education requirements. Receipts and the related assets are recognized when received rather than when earned and disbursements are recognized when paid rather than when the obligation is incurred. The accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Basic Financial Statements

The District's basic financial statements consist of a series of financial statements and associated notes to those statements. The statements are organized so the reader can understand the operations of the District as a whole. The Basic Financial Statements Section includes government-wide financial statements and notes to the financial statements.

The government-wide financial statements provide highly consolidated financial information and render a government-wide perspective of the District's financial condition. They present an aggregate view of the District's finances. These statements reflect the modified cash basis of accounting meaning receipts are recognized when received and disbursements are recognized when paid.

Fund basis financial information is presented in the Fund Financial Statements section to provide more in-depth reporting of the District's financial position and changes in financial position. These fund financial statements report governmental activities on a current rather than a long-term basis, indicating sources and uses of funding, as well as sources available for spending in future periods.

Fund financial statements also provide more in-depth data on the District's most significant funds including the General Fund and the Special Building Fund. These funds are considered major funds under Statement No. 34.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2024

Governmental Activities

Net position as of August 31, 2024 reflects an increase of \$732,639.92 over the August 31, 2023 balance of \$6,058,589.49. Key elements of this increase consist of the following:

	2023	2024
Receipts:		
Local	\$ 4,637,011.94	\$ 4,722,166.02
County	24,521.78	32,047.50
State	4,493,042.45	4,731,069.72
Federal	417,421.43	462,429.00
Sales of Lunches	239,630.08	285,664.73
Investment Income	211,293.05	273,580.77
Non-Revenue Receipts	100,437.19	55,092.64
Transfers from Other Funds	137,312.91	51,158.95
	\$ 10,260,670.83	\$ 10,613,209.33
Disbursements:		
Regular Instruction	\$ 3,773,268.67	\$ 3,760,276.97
Early Childhood Educational Programs	69,173.31	97,709.47
Special Education Instruction	721,317.21	753,797.45
Special Education Instructional Programs		
Ages 3-5	15,759.43	25,100.81
Special Education Instructional Programs --		
Unified Sports	2,986.93	3,464.95
Guidance Services	103,711.43	209,967.39
Health Services	14,668.44	54,459.44
Health Services: SPED School Age	0.00	12,411.48
Psychological Services	1,000.00	0.00
Psychological Services: SPED School Age	21,251.95	37,185.29
Psychological Services: SPED Ages 3-5	965.09	0.00
Occupational Therapy -- Related Services:		
SPED School Age	0.00	1,881.06
Occupational Therapy -- Related Service:		
SPED Ages 3-5	0.00	101.25
Speech Pathology & Audiology Services:		
SPED School Age	126,654.00	133,148.16
Speech Pathology & Audiology Services:		
SPED Ages 3-5	19,224.04	9,749.87
Speech Pathology & Audiology Services:		
SPED Ages 0-2	584.38	6,150.87
Physical Therapy -- Related Services: SPED		
School Age	2,831.40	3,222.90
Physical Therapy -- Related Services: SPED		
Ages 0-2	1,489.05	683.15
Visually Impaired -- Related Services: SPED		
School Age	5,666.91	19,279.37
(Continued)		

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2024

Governmental Activities (Continued)

	2023	2024
Disbursements:		
Visually Impaired – Related Services: SPED		
Age 3-5	\$ 296.75	\$ 201.50
Support Services – Other	353,826.79	362,179.91
Instructional Staff Training	18,143.95	7,433.68
Library/Media Services	112,358.98	111,128.60
Instruction-Related Technology	84,653.69	336,222.39
Academic Student Assessment	0.00	2,199.00
Board of Education	19,312.95	16,765.85
Executive Administration Services	216,797.11	224,470.42
District Legal Services	1,824.80	13,882.63
Office of Principal	620,045.30	622,589.20
Fiscal Services	221,609.58	220,418.15
Operation of Buildings	745,284.51	405,761.05
Maintenance of Buildings	106,894.14	394,354.34
Care and Upkeep of Equipment	8,640.00	39.98
Vehicle Operation, Maintenance & Purchasing	33,491.82	2,960.43
Security	0.00	42,704.73
Safety	4,009.00	0.00
Vehicle Operation & Purchasing – Regular Education	239,840.07	219,116.47
Vehicle Operation & Purchasing – School Age SPED	34,991.34	32,379.63
Vehicle Operations & Purchasing – Ages 3-5 SPED	3,629.61	8,825.34
Vehicle Servicing & Maintenance – Regular Education	57,805.54	38,090.70
Vehicle Servicing & Maintenance – School Age SPED	49.44	0.00
High Ability Learners	2,342.00	0.00
State Early Childhood	45,444.69	47,767.62
Federal Programs	317,891.56	341,010.64
Student Activities	359,628.86	271,373.26
Other Supplies and Purchased Services	529,602.42	107,774.98
School Nutrition	456,492.69	469,752.22
Debt Service	231,787.50	234,040.00
Capital Outlay	4,320.00	167,378.06
Transfers to Other Funds	137,312.91	51,158.95
	\$ 9,848,880.24	\$ 9,880,569.61

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2024

Governmental Activities (Continued)

Change in Net Position	\$ 411,790.59	\$ 732,639.72
Modified Cash Basis Fund Balance – Beginning of Year	<u>5,646,798.90</u>	<u>6,058,589.49</u>
(Continued)		
Modified Cash Basis Fund Balance – End of Year	<u>\$ 6,058,589.49</u>	<u>\$ 6,791,229.41</u>

The expenses of Malcolm Public School District No. 148's governmental activities for the year ended August 31, 2024 of \$9,880,569.41 are not all borne by the taxpayers of the District. Those who used or benefited from the services rendered such as school breakfasts and lunches, option student transportation and activities paid \$627,915.70. State and Federal receipts and grants/donations accounted for \$1,093,450.65. The net cost of \$8,159,203.06, after taking into account these and other receipts, was paid from other general revenues including local property taxes paid by taxpayers of the District and other state and federal funding.

Significant Funds Financial Analysis

The General Fund's modified cash position over the course of the 2023-2024 fiscal year increased by \$180,179.80. Total receipts were \$991,476.69 in excess of the budgeted amount and total expenditures were \$2,418,612.11 under the budgeted amount. General Fund receipts for fiscal 2024 were more than those for fiscal 2023 by \$382,254.23. State receipts were the biggest reason for the overall increase as they were \$234,954.18 higher than the previous year, while the other areas were either up or were down by smaller amounts. Disbursements for fiscal 2024 increased over those for fiscal 2023 by \$423,542.93. The largest component was an increase of \$239,628.05 in support services – instructional disbursements. Expenditures in other programs increased by lesser amounts.

The Special Building Fund's modified cash position over the course of the 2023-2024 fiscal year increased by \$571,720.79. Collections, compared to fiscal 2023 were lower by \$50,728.64 and expenditures decreased by \$425,035.10. These changes are attributed to a lower tax levy this year and lower purchased services this year.

Current Financial Issues

The district continues to maintain a solid financial condition. We increased Classified staff wages in 23-24, which led to sharp increase in total costs to the District. Because of the upgraded wages, we should be able to compete well with surrounding districts and maintain our staff.

We do have concern that the States' calculation of State Aid could impact us financially. Due to the large number of Option students we have, the cost of the education students, the contribution of the State towards the Option Students continues to lag behind.

The cost of groceries and other food items continues to grow. This leads us to have to consider the price we charge for student lunches. Raising the price too high, could lead to less participation, but by not covering more of the costs, the taxpayers are being asked to subsidize more of the lunch expenses through General Fund Transfers.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2024

Debt Administration

The District had outstanding general obligation bonded indebtedness of \$2,620,000.00 (principal) as of August 31, 2024 compared to \$2,775,000.00 as of August 31, 2023. Principal payments for the current year totaled \$155,000.00.

Contacting the District's Financial Management

While this Management's Discussion and Analysis is designed to provide a general overview of the financial condition and operations of the District, citizens groups, taxpayers, parents, students, investors, or creditors may want further details. Please contact the Business Manager, or the Superintendent of Schools during regular office hours, Monday through Friday at the Malcolm Public School District business office, 10004 NW 112th St, Malcolm, Nebraska, 68402, to obtain such details.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

	Governmental Activities
Assets:	
Cash and Deposits	\$ 6,528,150.89
County Treasurers' Balance	263,078.52
Total Assets	\$ 6,791,229.41
 Liabilities	 \$ 0.00
 Net Position:	
Unrestricted	\$ 6,791,229.41

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

	Program Cash Receipts			Net Disbursements Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Regular Instruction	\$(3,760,276.97)			\$(3,760,276.97)
Early Childhood Educational Programs	(97,709.47)	\$ 23,909.00		(73,800.47)
Special Education Instruction	(753,797.45)		\$ 603,887.00	(149,910.45)
Special Education Instructional Programs Ages 3-5	(25,100.81)			(25,100.81)
Special Education Instructional Programs - Unified Sports	(3,464.95)			(3,464.95)
Guidance Services	(209,967.39)			(209,967.39)
Health Services	(54,459.44)			(54,459.44)
Health Services: SPED School Ag	(12,411.28)			(12,411.28)
Psychological Services:				
SPED School Age	(37,185.29)			(37,185.29)
Speech Pathology & Audiology Services: SPED School Age	(133,148.16)			(133,148.16)
Speech Pathology & Audiology Services: SPED Ages 3-5	(9,749.87)			(9,749.87)
Speech Pathology & Audiology Services: SPED Ages 0-2	(6,150.87)			(6,150.87)
Occupational Therapy - Related Services: SPED School Age	(1,881.06)			(1,881.06)
Occupational Therapy - Related Services: SPED Ages 3-5	(101.25)			(101.25)
Physical Therapy - Related Services: SPED School Age	(3,222.90)			(3,222.90)
Physical Therapy - Related Services: SPED Ages 0-2	(683.15)			(683.15)
Visually Impaired - Related Services: SPED School Age	(19,279.37)			(19,279.37)
Visually Impaired - Related Services: Ages 3-5	(201.50)			(201.50)
Support Services - Other	(362,179.91)			(362,179.91)
Instructional Staff Training	(7,433.68)			(7,433.68)
Library/Media Services	(111,128.60)			(111,128.60)
(Continued)				

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Program Cash Receipts</u>			Net Disbursements Receipts and Changes in Net Position
	<u>Cash Disbursements</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities: (Continued)				
Instruction-Related Technology	\$ (336,222.39)			\$ (336,222.39)
Academic Student Assessment	(2,199.00)			(2,199.00)
Board of Education	(16,765.85)			(16,765.85)
Executive Administration				
Services	(224,470.42)			(224,470.42)
District Legal Services	(13,882.63)			(13,882.63)
Office of Principal	(622,589.20)			(622,589.20)
Fiscal Services	(220,418.15)			(220,418.15)
Operation of Buildings	(405,761.05)			(405,761.05)
Maintenance of Buildings	(394,354.34)			(394,354.34)
Care and Upkeep of Equipment	(39.98)			(39.98)
Vehicle Operation, Maintenance & Purchasing	(2,960.43)			(2,960.43)
Security	(42,704.73)			(42,704.73)
Vehicle Operation & Purchasing - Regular Education	(219,116.47)	\$ 5,423.50		(213,692.97)
Vehicle Operation & Purchasing - School Age SPED	(32,379.63)		\$ 24,320.00	(8,059.63)
Vehicle Operation & Purchasing - Ages 3-5 SPED	(8,825.34)			(8,825.34)
Vehicle Servicing & Maintenance - Regular Education	(38,090.70)			(38,090.70)
State Early Childhood	(47,767.62)			(47,767.62)
Federal Programs	(341,010.64)		331,546.05	(9,464.59)
Transfers	(51,158.95)			(51,158.95)
Student Activities	(271,373.26)	283,708.47		12,335.21
Other Supplies and Purchased Services	(107,774.98)	29,210.00		(78,564.98)
School Nutrition	(469,752.22)	285,664.73	133,697.60	(50,389.89)
Debt Service	(234,040.00)			(234,040.00)
Capital Outlay	(167,378.06)			(167,378.06)
Net Program (Disbursements)				
Receipts	<u>\$ (9,880,569.41)</u>	<u>\$ 627,915.70</u>	<u>\$ 1,093,450.65</u>	<u>\$ (8,159,203.06)</u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

	Program Cash Receipts		Net
Cash Disbursements	Charges for Services	Operating Grants and Contributions	Disbursements Receipts and Changes in Net Position
General Receipts:			
Local Receipts			\$ 4,379,915.05
County Receipts			32,047.50
State Receipts			4,100,048.07
Investment Income			273,580.77
Transfers			51,158.95
Other			55,092.64
Total General Receipts			\$ 8,891,842.98
Changes in Net Position			\$ 732,639.92
Net Position - Beginning			6,058,589.49
Net Position - Ending			\$ 6,791,229.41

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Receipts:			
Local Receipts	\$ 3,683,934.18	\$ 475,078.32	\$ 250,235.05
County Receipts	32,047.50		
State Receipts	4,630,172.03	65,086.37	32,996.67
Federal Receipts	331,546.05		
Sales of Meals			
Investment Income	129,448.86	107,668.77	13,125.85
Non-Revenue Receipts	3,282.07		
	<u>\$ 8,810,430.69</u>	<u>\$ 647,833.46</u>	<u>\$ 296,357.57</u>
Total Receipts			
Other Financing Sources:			
Transfers From Other Funds			
	<u>\$ 8,810,430.69</u>	<u>\$ 647,833.46</u>	<u>\$ 296,357.57</u>
Total Receipts and Other Financing Sources			
Disbursements:			
Regular Instruction	\$ 3,760,276.97		
Early Childhood Educational Programs	97,709.47		
Special Education Instruction	753,797.45		
Special Education Instructional Programs Ages 3-5	25,100.81		
Special Education Instructional Programs - Unified Sports	3,464.95		
Guidance Services	209,967.39		
Health Services	54,459.44		
Health Services: SPED School Age	12,411.28		
Psychological Services	0.00		
Psychological Services: SPED School Age	37,185.29		
Speech Pathology & Audiology Services: SPED School Age	133,148.16		
Speech Pathology & Audiology Services: SPED Ages 3-5	9,749.87		
Speech Pathology & Audiology Services: SPED Ages 0-2	6,150.87		
Occupational Therapy - Related Services: SPED School Age	1,881.06		
(Continued)			

See Accompanying Notes to the Financial Statements

Activities Fund	Student Fee Fund	Depreciation Fund	School Nutrition Fund	Total Governmental Funds
\$ 283,708.47	\$ 29,210.00			\$ 4,722,166.02
				32,047.50
			\$ 2,814.65	4,731,069.72
			130,882.95	462,429.00
			285,664.73	285,664.73
7,474.38		\$ 14,334.28	1,528.63	273,580.77
		50,000.00	1,810.57	55,092.64
<u>\$ 291,182.85</u>	<u>\$ 29,210.00</u>	<u>\$ 64,334.28</u>	<u>\$ 422,701.53</u>	<u>\$10,562,050.38</u>
\$ 16,158.95			\$ 35,000.00	\$ 51,158.95
<u>\$ 307,341.80</u>	<u>\$ 29,210.00</u>	<u>\$ 64,334.28</u>	<u>\$ 457,701.53</u>	<u>\$10,613,209.33</u>
				\$ 3,760,276.97
				97,709.47
				753,797.45
				25,100.81
				3,464.95
				209,967.39
				54,459.44
				12,411.28
				0.00
				37,185.29
				133,148.16
				9,749.87
				6,150.87
				1,881.06

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Disbursements: (Continued)			
Occupational Therapy - Related Services:			
SPED Ages 3-5	\$ 101.25		
Physical Therapy - Related Services:			
SPED School Age	3,222.90		
Physical Therapy - Related Services: SPED Ages 0-2	683.15		
Visually Impaired - Related Services:			
SPED School Age	19,279.37		
Visually Impaired - Related Services: Ages 3-5	201.50		
Support Services - Other	362,179.91		
Instructional Staff Training	7,433.68		
Library/Media Services	111,128.60		
Instruction-Related Technology	336,222.39		
Academic Student Assessment	2,199.00		
Board of Education	16,765.85		
Executive Administration Services	224,470.42		
District Legal Services	13,882.63		
Office of Principal	622,589.20		
Fiscal Services	220,418.15		
Operation of Buildings	405,761.05		
Maintenance of Buildings	394,354.34		
Care and Upkeep of Equipment	39.98		
Vehicle Operation, Maintenance & Purchasing	2,960.43		
Security	42,704.73		
Vehicle Operation & Purchasing - Regular			
Education	219,116.47		
Vehicle Operation & Purchasing - School Age SPED	32,379.63		
Vehicle Operation & Purchasing - Ages 3-5 SPED	8,825.34		
Vehicle Servicing & Maintenance - Regular			
Education	38,090.70		
State Early Childhood	47,767.62		
Federal Programs	341,010.64		
Student Activities			
Other Supplies and Purchased Services		\$ 48,295.99	\$ 400.00
School Nutrition			
Debt Service			234,040.00
Capital Outlay		27,816.68	
Total Disbursements	\$ 8,579,091.94	\$ 76,112.67	\$ 234,440.00

See Accompanying Notes to the Financial Statements

Activities Fund	Student Fee Fund	Depreciation Fund	School Nutrition Fund	Total Governmental Funds
				\$ 101.25
				3,222.90
				683.15
				19,279.37
				201.50
				362,179.91
				7,433.68
				111,128.60
				336,222.39
				2,199.00
				16,765.85
				224,470.42
				13,882.63
				622,589.20
				220,418.15
				405,761.05
				394,354.34
				39.98
				2,960.43
				42,704.73
				219,116.47
				32,379.63
				8,825.34
				38,090.70
				47,767.62
				341,010.64
\$ 271,373.26				271,373.26
	\$ 59,078.99			107,774.98
			\$ 469,752.22	469,752.22
				234,040.00
		\$ 127,510.00	12,051.38	167,378.06
\$ 271,373.26	\$ 59,078.99	\$ 127,510.00	\$ 481,803.60	\$ 9,829,410.46

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Other Financing Uses:			
Transfers to Other Funds	\$ 51,158.95		
Total Disbursements and Other Financing Uses	<u>\$ 8,630,250.89</u>	<u>\$ 76,112.67</u>	<u>\$ 234,440.00</u>
Excess (Deficiency) of Receipts over Disbursements	\$ 180,179.80	\$ 571,720.79	\$ 61,917.57
Modified Cash Basis Fund Balance - Beginning of Year	<u>3,181,485.51</u>	<u>1,978,102.25</u>	<u>315,861.99</u>
Modified Cash Basis Fund Balance - End of Year	<u>\$ 3,361,665.31</u>	<u>\$ 2,549,823.04</u>	<u>\$ 377,779.56</u>
Assets			
Cash and Deposits	\$ 3,139,647.78	\$ 2,522,298.41	\$ 364,243.20
County Treasurers' Balance	222,017.53	27,524.63	13,536.36
Total Assets	<u>\$ 3,361,665.31</u>	<u>\$ 2,549,823.04</u>	<u>\$ 377,779.56</u>
Fund Balances			
Committed			\$ 377,779.56
Assigned		\$ 2,549,823.04	
Unassigned	<u>\$ 3,361,665.31</u>		
Total Fund Balances	<u>\$ 3,361,665.31</u>	<u>\$ 2,549,823.04</u>	<u>\$ 377,779.56</u>

See Accompanying Notes to the Financial Statements

Activities Fund	Student Fee Fund	Depreciation Fund	School Nutrition Fund	Total Governmental Funds
				\$ 51,158.95
\$ 271,373.26	\$ 59,078.99	\$ 127,510.00	\$ 481,803.60	\$ 9,880,569.41
\$ 35,968.54	\$ (29,868.99)	\$ (63,175.72)	\$ (24,102.07)	\$ 732,639.92
156,916.27	32,142.35	333,846.14	60,234.98	6,058,589.49
\$ 192,884.81	\$ 2,273.36	\$ 270,670.42	\$ 36,132.91	\$ 6,791,229.41
\$ 192,884.81	\$ 2,273.36	\$ 270,670.42	\$ 36,132.91	\$ 6,528,150.89 263,078.52
\$ 192,884.81	\$ 2,273.36	\$ 270,670.42	\$ 36,132.91	\$ 6,791,229.41
\$ 192,884.81	\$ 2,273.36	\$ 270,670.42	\$ 36,132.91	\$ 377,779.56 3,051,784.54 3,361,665.31
\$ 192,884.81	\$ 2,273.36	\$ 270,670.42	\$ 36,132.91	\$ 6,791,229.41

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 1

Significant Accounting Policies

The accounting policies of School District No. 55-0148, of Malcolm, Nebraska conform to the uniform system of accounting as prescribed by the Nebraska State Department of Education.

A. Fund Accounting

The accounts of the School District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, receipts collected and disbursements paid. The School District resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Types:

General Fund - This fund is the operating fund of the District. It is used to account for all financing resources except those required to be accounted for in other funds.

Depreciation Fund - This fund is used to facilitate the eventual purchase of costly capital outlay.

Activities Fund - This fund is used to account for assets held by the District in a trustee capacity for various school organizations and activities.

School Nutrition Fund - This fund accounts for the operations of the District's nutrition program.

Bond Fund - This fund accounts for taxes levied and other receipts specifically earmarked for the retirement of bonded indebtedness.

Special Building Fund - This fund accounts for taxes levied and other receipts specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.

The Student Fee Fund -- This Fund as authorized by statute, is a separate school district fund not funded by tax receipts into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited. Included are fees for Extracurricular Activities, Postsecondary Education and Summer or Night School. Disbursements from this Fund must be for the purpose for which the fees were collected.

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 1

Significant Accounting Policies (Continued)

B. Basis of Accounting

The School District's policy is to prepare its financial statements on the modified basis of cash receipts and disbursements, which is consistent with the Commissioner of Education and Nebraska Department of Education requirements. Consequently certain receipts and the related assets are recognized when received rather than when earned, and certain disbursements are recognized when paid rather than when the obligation is incurred. Thereby encumbrance accounting is not used. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

C. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Basis of Presentation

The School District has adopted the provisions of Statement No. 34 ("Statement 34") of the Government Accounting Standards Board "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 assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted.

Government-wide and fund financial statements – The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The 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.

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 1

Significant Accounting Policies (Continued)

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

Proprietary funds are used to account for the School District's business type activities. Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements. The School District had no proprietary funds.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The District has no fiduciary funds.

NOTE 2

Reporting Entity

The Board of Education is the level of government responsible for all activities related to public elementary and secondary school education within its jurisdiction. The six-member group constitutes an on-going and separate legal entity, whose members are elected by the public. Funding is received from local, state and federal government sources and the Board must comply with certain requirements, but these other governmental bodies are not financially accountable for the Board. The Board has the power to adopt its own budget, designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

NOTE 3

Fund Balance Reporting

The Governmental Accounting Standards Board (GASB) has issued Statement No.54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 3

Fund Balance Reporting (Continued)

2. *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the School District Board of Education (the district's highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications

Committed Fund Balance Policy

The District's Committed Fund Balance is fund balance reporting required by the School Board, either because of a School Board Policy in the School Board Policy Manual, or because of motions that passed at School Board meetings.

Fund Balance reporting as a result of motions that passed at School Board meetings:

The School Board passed the issuance of General Obligation Bonds, Series 2017A and also approved the budget and subsequent tax levy contained therein, which levies tax dollars for the repayment of the bonds.

Assigned Fund Balance Policy

The District's Assigned Fund Balance is fund balance reporting occurring by School Board Administration authority, under the direction of the Superintendent.

Order of Fund Balance Spending Policy

The District's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, an unassigned fund balance at the end of the fiscal year by adjusting journal entries.

First Non-spendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance.

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 3

Fund Balance Reporting (Continued)

It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

NOTE 4

Cash and Deposits

Cash for the School District at August 31, 2024, consisted of the following:

	Book Amount	Bank Amount
<u>Union Bank and Trust /</u>		
<u>General Fund</u>		
Cash in Bank – Checking	\$ 61,809.04	\$ 200,100.52
Cash in Bank – STFIT	3,077,838.74	3,077,838.74
	<u>\$ 3,139,647.78</u>	<u>\$ 3,277,939.26</u>
 <u>Depreciation Fund</u>		
Cash in Bank	\$ 10,573.75	\$ 10,573.75
Cash in Bank – STFIT	260,096.67	260,096.67
	<u>\$ 270,670.42</u>	<u>\$ 270,670.42</u>
 <u>Activities Fund</u>		
Cash in Bank	\$ (3,548.90)	\$ 5,985.50
Cash in Bank – STFIT	162,580.60	162,580.60
Certificate of Deposit	33,853.11	33,853.11
	<u>\$ 192,884.81</u>	<u>\$ 202,419.21</u>
 <u>School Nutrition Fund</u>		
Cash in Bank	\$ 6,165.00	\$ 6,739.99
Cash in Bank – STFIT	29,967.91	29,967.91
	<u>\$ 36,132.91</u>	<u>\$ 36,707.90</u>
 <u>Student Fee Fund</u>		
Cash in Bank	\$ 2,273.36	\$ 61,203.36
	<u>\$ 3,641,609.28</u>	<u>\$ 3,848,940.15</u>

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 4

Cash and Deposits (Continued)

<u>Cadre Financial Services, Inc.</u>		
<u>Special Building Fund</u>		
Liquid Assets	\$ 2,522,298.41	\$ 2,532,059.08
<u>Bond Fund</u>		
Liquid Assets	\$ 364,243.20	\$ 354,482.53
	\$ 2,886,541.61	\$ 2,886,541.61

Nebraska Statute Section 79-1042 provides that except as provided by Section 79-1043, school district treasurers shall not lend or use any part of the school money, which may be in their hands under penalty of fine and imprisonment as provided regarding embezzlement under sections 28-509 to 28-518.

Nebraska Statute Section 79-1043 provides that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

At August 31, 2024, the School District had bank deposits of \$6,735,481.76 of which \$318,456.26 was covered by federal depository insurance and/or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution, which was not the pledging institution. Of the remainder, \$3,530,483.92 were amounts held in short term federal investment trust (STFIT) accounts, while \$2,886,541.61 was held in the Nebraska School District Liquid Asset Fund (NSDLAF) which invests in U.S. Government securities. The insured amounts are classified as a Category 1 level of risk while the collateralized amounts are a Category 3 level of risk as described below.

The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. Category 1 includes deposits that are insured or collateralized or for which securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered deposits for which the counter-party's trust department or agent in the District's name holds the securities. Category 3 includes deposits uncollateralized (this includes any bank balance that is collateralized with securities held by the pledging financial institution, its trust department or agent but not in the District's name).

The School District had no investments at August 31, 2024.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 5

Funds Held by County Treasurer

The following receipts were held by the following County Treasurers for the District and are included in the fund balance.

	August 31, 2023	August 31, 2024
<u>General Fund</u>		
Lancaster County	\$ 181,894.01	\$ 200,714.46
Seward County	23,812.75	21,303.07
	\$ 205,706.76	\$ 222,017.53
<u>Bond Fund</u>		
Lancaster County	\$ 12,006.07	\$ 12,093.96
Seward County	1,851.10	1,442.40
	\$ 13,857.17	\$ 13,536.36
<u>Special Building Fund</u>		
Lancaster County	\$ 26,470.44	\$ 24,556.07
Seward County	4,153.81	2,968.56
	\$ 30,624.25	\$ 27,524.63

NOTE 6

Budget Process and Property Taxes

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

Prior to the annual budget hearing, the Board of Education prepares a proposed operating budget on the modified cash basis for the fiscal year commencing September 1 of that year. The operating budget includes proposed disbursements and the means of financing them.

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

Prior to September 20, the budget is legally adopted by the Board of Education through passage of a resolution.

Total disbursements in each budgetary fund may not legally exceed total appropriation, and appropriations lapse at year end. Any revisions to the budget require Board approval. No supplemental appropriations were made during the year.

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 6

Budget Process and Property Taxes (Continued)

The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the District as of December 31, and are due as of that date. The first half of unpaid taxes is delinquent as of May 1 for Seward County, and April 1 for Lancaster County; the second half becomes delinquent September 1 for Seward County, and August 1 for Lancaster County. The combined tax rate of the District subject to levy limitations for the tax year ended August 31, 2024, was \$0.853594 per \$100 assessed valuation.

NOTE 7

Retirement Plan

Plan Description

The School District No. 55-0148 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, Nebraska Community Colleges), are members of the plan.

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

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

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 7

Retirement Plan (Continued)

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

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

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

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

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$6,271,481.67. Total covered payroll was \$5,231,317.76. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 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 its year ended August 31, 2024 was \$516,739.06.

Pension Liabilities

At June 30, 2023 the District had a liability of \$764,492 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined using an
(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 7

Retirement Plan (Continued)

actuarial valuation as of that date. The NPERS School Plan was 97.33% funded as of June 30, 2023 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District's proportion was 0.184289 percent, which was an increase of 0.003884 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$168,872.

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.45 percent
Salary increases, including wage inflation	2.95 – 12.95 percent
Cost-Of-Living Adjustment	Members hired before July 1, 2013: 2.05% with a floor benefit equal to 75% purchasing power of original benefit Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.10 percent

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

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

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

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

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 7

Retirement Plan (Continued)

The actuarial assumptions used in the July 1, 2023 valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2023, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
U.S. Equity	27.00%	4.50%
Global Equity	19.00%	5.30%
Non-U.S. Equity	11.50%	5.80%
Fixed Income	30.00%	0.70%
Private Equity	5.00%	7.40%
Real Estate	7.50%	4.20%
Total	100.00%	

* Arithmetic mean, net of investment expenses

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2023, was 7.1 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

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

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 7

Retirement Plan (Continued)

The projected future benefit payments for all current plan members were projected through 2122.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.1 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.1 percent) or 1-percentage-point higher (8.1 percent) than the current rate:

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.1%	\$ 4,790,050
Current discount rate	7.1%	\$ 764,492
1% increase	8.1%	\$ (2,537,863)

Plan Fiduciary Net Position

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

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. During the year, the District carried commercial insurance for Property, General Liability, Automobile, Inland Marine, Commercial Crime, Employee Dishonesty, Worker's Compensation, Umbrella, Linebacker, and a Treasurer's Bond. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 9

Non-Monetary Transactions

The School District receives federal food commodities that are passed through the State Department of Social Services. The Department of Social Services provides the School District with a detailed listing of commodities received by the School District and its monetary value. For the State Department of Health and Human Services year ended June 30, 2024, the value of commodities received by the School was \$35,220.86.

NOTE 10

Renovation Bonds

Issue Named: General Obligation Bonds, Series 2017A

Date Issued: September 29, 2017

Dates Due: December 15, 2018 through December 15, 2037

Original Amounts Issued	\$ 3,500,000.00
Amount Redeemed in Prior Years	725,000.00
Amount Redeemed During the Year	155,000.00

Debt Service Requirements for Remaining Years as of August 31, 2024	\$ 2,620,000.00
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GENERAL OBLIGATION BONDS, SERIES 2017A

Date	Principal	Interest Rate	Interest	Total Payments
12/15/2024	\$ 155,000.00	2.100%	\$ 38,783.75	\$ 193,783.75
6/15/2025			37,156.25	37,156.25
12/15/2025	160,000.00	2.300%	37,156.25	197,156.25
6/15/2026			35,316.25	35,316.25
12/15/2026	165,000.00	2.400%	35,316.25	200,316.25
6/15/2027			33,336.25	33,336.25
12/15/2027	165,000.00	2.500%	33,336.25	198,336.25
6/15/2028			31,273.75	31,273.75
12/15/2028	170,000.00	2.750%	31,273.75	201,273.75
6/15/2029			28,936.25	28,936.25
12/15/2029	175,000.00	2.750%	28,936.25	203,936.25
6/15/2030			26,530.00	26,530.00
12/15/2030	180,000.00	3.000%	26,530.00	206,530.00
6/15/2031			23,830.00	23,830.00
12/15/2031	185,000.00	3.000%	23,830.00	208,830.00
6/15/2032			21,055.00	21,055.00
12/15/2032	195,000.00	3.250%	21,055.00	216,055.00

(Continued)

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 10

Renovation Bonds (Continued)

GENERAL OBLIGATION BONDS, SERIES 2017A				
Date	Principal	Interest Rate	Interest	Total Payments
6/15/2033			\$ 17,886.25	\$ 17,886.00
12/15/2033	\$ 200,000.00	3.250%	17,886.25	217,886.25
6/15/2034			14,636.25	14,636.25
12/15/2034	205,000.00	3.250%	14,636.25	219,636.25
6/15/2035			11,305.00	11,305.00
12/15/2035	215,000.00	3.400%	11,305.00	226,305.00
6/15/2036			7,650.00	7,650.00
12/15/2036	220,000.00	3.400%	7,650.00	227,650.00
6/15/2037			3,910.00	3,910.00
12/15/2037	230,000.00	3.400%	3,910.00	233,910.00
	<u>\$ 2,620,000.00</u>		<u>\$ 624,426.25</u>	<u>\$ 3,244,426.25</u>

NOTE 11

Changes in Long Term Debt

	August 31, 2023	New Debt	Payment	August 31, 2024
Bond Issues	<u>\$2,775,000.00</u>	<u>\$ 0.00</u>	<u>\$ 155,000.00</u>	<u>\$2,620,000.00</u>

NOTE 12

Transfers

The District made the following transfers during the year ended August 31, 2024

General Fund to Activities Fund to support various activities and organizations	- \$ 16,158.95
General Fund to School Nutrition Fund to Support Operations	- \$ 35,000.00

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 13

Interlocal Agreement

On September 28, 2017, the District entered into an interlocal cooperation act agreement with Educational Service Unit No. 6 (ESU 6). Through the agreement, the District and ESU 6 will form the Nebraska Educational Facilities Financing Cooperative #1. The purpose of this cooperative is to obtain necessary funds to finance the acquisition, construction, improvement, equipping and/or furnishing of educational facilities and related improvements. To accomplish this, the cooperative issued bonds totaling \$5,000,000.00, with the District repaying \$3,500,000.00 and ESU 6 repaying \$1,500,000.00.

NOTE 14

Tax Abatement

The District is subject to tax abatements granted by the City of Malcolm, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the City to finance the project for a period of up to 15 years.

Information relevant to the abatements impacting Malcolm Public Schools for the year ended August 31, 2024 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Lippy's BBQ Project	\$ 994.44

NOTE 15

Subsequent Events

Subsequent events have been evaluated through the audit report date, the date the financial statements were available to be issued.

NOTE 16

Disbursements In Excess of Budget

The District has disbursements in excess at budgeted amounts totaling \$14,078.99 in the Student Fees Fund.

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2023	\$ 3,181,485.51	\$ 3,343,749.00
Receipts: Schedule A	8,810,430.69	7,818,954.00
	\$11,991,916.20	\$11,162,703.00
Disbursements: Schedule B	8,630,250.89	11,048,863.00
Fund Balance, August 31, 2024	<u>\$ 3,361,665.31</u>	<u>\$ 113,840.00</u>
Represented by:		
Cash in Bank - Checking	\$ 61,809.04	
Cash in Bank - STFIT	3,077,838.74	
County Treasurers' Balance August 31, 2024	222,017.53	
	<u>\$ 3,361,665.31</u>	

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Actual</u>	<u>Budget Original & Final</u>
<u>1000 Local Receipts</u>		
1100 Property Taxes	\$ 3,263,679.46	\$ 3,704,670.00
1115 Carline Tax	2,105.34	
1120 Public Power District Sales Tax	7,476.71	
1125 Motor Vehicle Taxes	324,107.60	
1140 Penalties & Interest on Taxes	8,518.68	
1370 Preschool Tuition & Fees	23,909.00	25,000.00
1410 Transportation from Individuals	5,423.50	3,000.00
1510 Interest	129,448.86	10,000.00
1910 Rental Income	48,286.67	
1911 Local License Fees	200.00	10,000.00
1990 Other Local Receipts	227.22	
	<u>\$ 3,813,383.04</u>	<u>\$ 3,752,670.00</u>
<u>2000 County Receipts</u>		
2110 County Fines and Licenses	\$ 21,712.50	\$ 17,000.00
2210 Educational Service Unit	10,335.00	1,000.00
	<u>\$ 32,047.50</u>	<u>\$ 18,000.00</u>
<u>3000 State Receipts</u>		
3110 State Aid	\$ 3,463,784.00	\$ 3,463,784.00
3120 Special Education Programs	603,887.00	250,000.00
3125 Special Education Transportation	24,320.00	8,000.00
3130 Homestead Exemption	122,415.61	
3131 Property Tax Credit	310,899.96	
3133 Nameplate Capacity Tax	10,370.12	
3180 Pro-Rate Motor Vehicle	8,201.43	8,000.00
3400 State Apportionment	76,451.91	50,000.00
3535 High Ability Learners	2,342.00	
3540 State Early Childhood		60,000.00
3551 Career Education	7,500.00	
3990 Other State Receipts		2,500.00
	<u>\$ 4,630,172.03</u>	<u>\$ 3,842,284.00</u>

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	Actual	Budget Original & Final
<u>4000 Federal Sources Receipts</u>		
4305 Title 8 Impact Aid	\$ 49,506.00	\$ 40,000.00
4310 REAP	17,597.94	
4421 IDEA Part-B (611) ARP - Base Enrollment Poverty - Birth - Age 21	23,673.00	
4422 IDEA Preschool (619) ARP - Base/Enrollment Poverty	1,950.00	
4423 IDEA Part B ARP Proportionate Share	788.00	
4505 Title I	17,927.00	30,000.00
4509 Title II Part A	5,846.00	
4516 IDEA Preschool (619) Base Allocation	3,210.00	
4518 IDEA Part B (611) Base & Enrollment Poverty Allocation	116,573.00	120,000.00
4521 IDEA Part B Proportionate Share	3,400.00	
4708 Medicaid In Public School	2,667.74	
4709 Medicaid Administration Outreach	2,905.37	6,000.00
4969 Title IV Part A	10,000.00	10,000.00
4997 Elementary & Secondary School Emergency Relief (ESSER II)	75,502.00	
	<u>\$ 331,546.05</u>	<u>\$ 206,000.00</u>
 <u>5000 Non-Revenue Receipts</u>		
5300 Sale of Property	\$ 2,006.45	
5301 Insurance Adjustments	505.86	
5690 Other Non-Revenue Receipts	769.76	
	<u>\$ 3,282.07</u>	<u>\$ 0.00</u>
 Total Receipts	<u>\$ 8,810,430.69</u>	<u>\$ 7,818,954.00</u>

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Actual</u>	<u>Budget Original & Final</u>
PROGRAM:		
1100 Regular Instruction	\$ 3,760,276.97	\$ 5,904,609.00
1190 Early Childhood Educational Programs	97,709.47	97,732.00
1200 Special Education Instruction	753,797.45	806,449.00
1291 Special Education Instructional Programs Ages 3-5	25,100.81	
1295 Special Education Instructional Programs - Unified Sports	3,464.95	
2120 Guidance Services	209,967.39	240,731.00
2130 Health Services	54,459.44	63,110.00
2131 Health Services: SPED School Age	12,411.28	
2141 Psychological Services: SPED School Age	37,185.29	46,017.00
2151 Speech Pathology & Audiology Services: SPED School Age	133,148.16	122,212.00
2152 Speech Pathology & Audiology Services: SPED Ages 3-5	9,749.87	
2153 Speech Pathology & Audiology Services: SPED Ages 0-2	6,150.87	
2161 Occupational Therapy - Related Services: SPED School Age	1,881.06	10,350.00
2162 Occupational Therapy - Related Services: SPED Ages 3-5	101.25	
2171 Physical Therapy - Related Services: SPED School Age	3,222.90	3,300.00
2173 Physical Therapy - Related Services: SPED Ages 0-2	683.15	
2181 Visually Impaired - Related Services: SPED School Age	19,279.37	5,050.00
2182 Visually Impaired - Related Services: Ages 3-5	201.50	
2190 Support Services - Other	362,179.91	413,781.00
2213 Instructional Staff Training	7,433.68	17,455.00
2220 Library/Media Services	111,128.60	116,430.00
2230 Instruction-Related Technology	336,222.39	388,809.00
2240 Academic Student Assessment	2,199.00	5,730.00
2310 Board of Education	16,765.85	35,670.00
2320 Executive Administration Services	224,470.42	236,559.00
2330 District Legal Services	13,882.63	
2410 Office of Principal	622,589.20	623,593.00
2510 Fiscal Services	220,418.15	355,065.00
2610 Operation of Buildings	405,761.05	302,780.00
2620 Maintenance of Buildings	394,354.34	520,731.00
2640 Care and Upkeep of Equipment	39.98	
2650 Vehicle Operation, Maintenance & Purchasing	2,960.43	38,300.00
2660 Security	42,704.73	
2710 Vehicle Operation & Purchasing - Regular Education	219,116.47	224,400.00
2712 Vehicle Operation & Purchasing - School Age SPED	32,379.63	30,000.00
2713 Vehicle Operation & Purchasing - Ages 3-5 SPED	8,825.34	10,000.00
2730 Vehicle Servicing & Maintenance - Regular Education	38,090.70	
3540 State Early Childhood	47,767.62	80,000.00
6200 Title I	42,270.31	65,649.00
(Continued)		

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Actual</u>	<u>Budget Original & Final</u>
PROGRAM: (Continued)		
6404 IDEA Part B (611) Base Allocation - Birth Through Age Four		\$ 30,000.00
6406 IDEA Preschool (619) Base Allocation	\$ 3,332.62	12,250.00
6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One	112,235.59	122,101.00
6412 IDEA Part B Proportionate Share	752.37	
6423 IDEA Part B ARP Proportionate Share	137.55	
6992 REAP	17,597.94	35,000.00
6998 Elementary & Secondary School Emergency Relief (ESSER III)	164,684.26	
8000 Transfers	51,158.95	85,000.00
	<u>\$ 8,630,250.89</u>	<u>\$11,048,863.00</u>
Total Disbursements		

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - DEPRECIATION FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	Actual	Budget Original & Final
Fund Balance, September 1, 2023	\$ 333,846.14	\$ 324,267.00
Receipts:		
1510 Interest	\$ 14,334.28	
5200 Allocation from General Fund	50,000.00	
Total Receipts	\$ 64,334.28	\$ 0.00
Total Funds Available	\$ 398,180.42	\$ 324,267.00
Disbursements:		
2900-700 Property	\$ 127,510.00	\$ 324,267.00
Fund Balance, August 31, 2024	\$ 270,670.42	\$ 0.00
Represented by:		
Cash in Bank	\$ 10,573.75	
Cash in Bank - STFIT	260,096.67	
	\$ 270,670.42	

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - ACTIVITIES FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	Actual	Budget Original & Final
Fund Balance, September 1, 2023	\$ 156,916.27	\$ 150,340.00
Receipts:		
1510 Interest	\$ 7,474.38	
1710 Gate Receipts	65,071.72	
1750 Fund Raising	52,023.29	
1790 Other Activity Income	166,613.46	\$ 225,000.00
5200 Transfers From General Fund	16,158.95	
Total Receipts	\$ 307,341.80	\$ 225,000.00
Total Funds Available	\$ 464,258.07	\$ 375,340.00
Disbursements:		
2900-890 Other Support Services	\$ 271,373.26	\$ 375,340.00
Fund Balance, August 31, 2024	\$ 192,884.81	\$ 0.00
Represented by:		
Cash in Bank - Checking	\$ (3,548.90)	
Cash in Bank - STFIT	162,580.60	
Certificate of Deposit	33,853.11	
	\$ 192,884.81	

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - SCHOOL NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2023	\$ 60,234.98	\$ 49,108.00
Receipts:		
1510 Interest	\$ 1,528.63	
1611 Student Lunches	284,091.89	\$ 377,378.00
1620 Non Reimbursable	147.63	
1630 Special Functions	1,425.21	
3150 State Reimbursement	2,814.65	
4210 Federal Reimbursement	130,882.95	130,000.00
5200 Transfers from General Fund	35,000.00	
5690 Other Non-Revenue Receipts	1,810.57	
Total Receipts	<u>\$ 457,701.53</u>	<u>\$ 507,378.00</u>
Total Funds Available	<u>\$ 517,936.51</u>	<u>\$ 556,486.00</u>
Disbursements:		
3100-100 Salaries	\$ 172,694.33	\$ 192,486.00
3100-200 Employee Benefits	25,292.56	34,000.00
3100-300 Purchased Services	167.50	8,000.00
3100-500 Other Property Services	359.85	
3100-610 Supplies	15,934.16	20,000.00
3100-630 Food	254,050.04	290,000.00
3100-700 Equipment	12,051.38	12,000.00
3100-800 Other	1,253.78	
Total Disbursements	<u>\$ 481,803.60</u>	<u>\$ 556,486.00</u>
Fund Balance, August 31, 2024	<u>\$ 36,132.91</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	\$ 6,165.00	
Cash in Bank - STFIT	29,967.91	
	<u>\$ 36,132.91</u>	

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	Actual	Budget Original & Final
Fund Balance, September 1, 2023	\$ 315,861.99	\$ 219,252.00
Receipts:		
1100 Taxes Levied	\$ 248,870.65	\$ 280,000.00
1115 Carline	146.88	
1120 Public Power District Sales Tax	521.61	
1140 Penalties & Interest on Taxes	695.91	
1510 Interest	13,125.85	
3130 Homestead Exemption	8,525.61	
3131 Property Tax Credit	23,072.20	
3133 Nameplate Capacity Tax	753.72	
3180 Pro-rate Motor Vehicle	645.14	
Total Receipts	\$ 296,357.57	\$ 280,000.00
Total Funds Available	\$ 612,219.56	\$ 499,252.00
Disbursements:		
5000-830 Other Debt-Related Costs	\$ 400.00	\$ 265,212.00
5000-831 Principal Payment	155,000.00	155,000.00
5000-832 Interest Payment	79,040.00	79,040.00
Total Disbursements	\$ 234,440.00	\$ 499,252.00
Fund Balance, August 31, 2024	\$ 377,779.56	\$ 0.00
Represented by:		
Cash in Bank - NSDLAF	\$ 364,243.20	
County Treasurers' Balance, August 31, 2024	13,536.36	
	\$ 377,779.56	

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2023	\$ 1,978,102.25	\$ 1,979,718.00
Receipts:		
1100 Taxes Levied	\$ 472,283.65	\$ 531,922.00
1115 Carline	302.28	
1120 Public Power District Sales Tax	1,073.52	
1140 Penalties & Interest on Taxes	1,418.87	
1510 Interest	107,668.77	
3130 Homestead Exemption	17,573.44	
3131 Property Tax Credit	44,640.06	
3133 Nameplate Capacity Tax	1,600.18	
3180 Pro-rate Motor Vehicle	1,272.69	
Total Receipts	<u>\$ 647,833.46</u>	<u>\$ 531,922.00</u>
Total Funds Available	<u>\$ 2,625,935.71</u>	<u>\$ 2,511,640.00</u>
Disbursements:		
2610-700 Property	\$ 27,816.68	\$ 174,003.00
4700-400 Purchased Property Services	48,295.99	2,337,637.00
Total Disbursements	<u>\$ 76,112.67</u>	<u>\$ 2,511,640.00</u>
Fund Balance, August 31, 2024	<u>\$ 2,549,823.04</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank - NSDLAF	\$ 2,522,298.41	
County Treasurers' Balance, August 31, 2024	27,524.63	
	<u>\$ 2,549,823.04</u>	

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET- STUDENT FEES FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2023	\$ 32,142.35	\$ 20,037.00
Receipts:		
1741 Extracurricular Activity Fees	\$ 29,210.00	\$ 24,963.00
Total Funds Available	\$ 61,352.35	\$ 45,000.00
Disbursements:		
2190-300 Purchased Professional/Technical Services	\$ 59,078.99	\$ 45,000.00
Fund Balance, August 31, 2024	<u>\$ 2,273.36</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 2,273.36</u>	

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

	Total	Budget Original & Final
<u>1100 Regular Instruction</u>		
Salaries	\$ 3,100,427.88	
Employee Benefits	251,280.73	
Retirement	188,231.83	
Increased Retirement	62,242.99	
Purchased Professional/Technical Services	810.39	
Purchased Property Services	595.00	
Other Property Services	65,533.00	
Supplies	83,717.06	
Property	6,982.59	
Other Items	455.50	
	<u>\$ 3,760,276.97</u>	<u>\$ 5,904,609.00</u>
 <u>1190 Early Childhood Educational Programs</u>		
Salaries	\$ 83,014.81	
Employee Benefits	6,405.95	
Retirement	4,502.53	
Increased Retirement	1,488.86	
Supplies	2,297.32	
	<u>\$ 97,709.47</u>	<u>\$ 97,732.00</u>
 <u>1200 Special Education Instructional Programs - School Age</u>		
Salaries	\$ 629,097.95	
Employee Benefits	48,715.48	
Retirement	35,852.88	
Increased Retirement	11,855.54	
Purchased Professional/Technical Services	1,224.30	
Other Property Services	4,185.00	
Supplies	20,628.73	
Property	1,068.57	
Other Items	1,169.00	
	<u>\$ 753,797.45</u>	<u>\$ 806,449.00</u>
 <u>1291 Special Education Instructional Programs Ages 3-5</u>		
Purchased Professional/Technical Services	\$ 25,100.81	\$ 0.00

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

	Total	Budget Original & Final
<u>1295 Special Education Instructional Programs - Unified Sports</u>		
Salaries	\$ 1,570.10	
Employee Benefits	120.37	
Retirement	116.59	
Increased Retirement	38.55	
Purchased Professional/Technical Services	18.34	
Supplies	1,521.00	
Other Items	80.00	
	<u>\$ 3,464.95</u>	<u>\$ 0.00</u>
 <u>2120 Guidance Services</u>		
Salaries	\$ 177,300.46	
Employee Benefits	13,545.63	
Retirement	11,561.26	
Increased Retirement	3,822.98	
Supplies	2,564.58	
Property	357.48	
Other Items	815.00	
	<u>\$ 209,967.39</u>	<u>\$ 240,731.00</u>
 <u>2130 Health Services</u>		
Salaries	\$ 42,979.30	
Employee Benefits	3,326.83	
Retirement	2,650.61	
Increased Retirement	876.48	
Supplies	4,626.22	
	<u>\$ 54,459.44</u>	<u>\$ 63,110.00</u>
 <u>2131 Health Services: SPED School Age</u>		
Salaries	\$ 10,706.19	
Employee Benefits	823.32	
Retirement	662.65	
Increased Retirement	219.12	
	<u>\$ 12,411.28</u>	<u>\$ 0.00</u>

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2141 Psychological Services: SPED School Age</u> Purchased Professional/Technical Services	\$ 37,185.29	\$ 46,017.00
<u>2151 Speech Pathology & Audiology Services: SPED School Age</u> Salaries	\$ 96,588.31	
Employee Benefits	5,046.54	
Retirement	6,369.67	
Increased Retirement	2,106.27	
Purchased Professional/Technical Services	21,384.80	
Supplies	1,652.57	
	<u>\$ 133,148.16</u>	<u>\$ 122,212.00</u>
<u>2152 Speech Pathology & Audiology Services: SPED Ages 3-5</u> Purchased Professional/Technical Services	\$ 9,749.87	\$ 0.00
<u>2153 Speech Pathology & Audiology Services: SPED Ages 0-2</u> Purchased Professional/Technical Services	\$ 6,150.87	\$ 0.00
<u>2161 Occupational Therapy - Related Services: SPED School Age</u> Purchased Professional/Technical Services	\$ 1,881.06	\$ 10,350.00
<u>2162 Occupational Therapy - Related Services: SPED Ages 3-5</u> Purchased Professional/Technical Services	\$ 101.25	\$ 0.00
<u>2171 Physical Therapy - Related Services: SPED School Age</u> Purchased Professional/Technical Services	\$ 3,222.90	\$ 3,300.00
<u>2173 Physical Therapy - Related Services: SPED Ages 0-2</u> Purchased Professional/Technical Services	\$ 683.15	\$ 0.00
<u>2181 Visually Impaired - Related Services: SPED School Age</u> Purchased Professional/Technical Services	\$ 19,041.11	
Supplies	238.26	
	<u>\$ 19,279.37</u>	<u>\$ 5,050.00</u>
<u>2182 Visually Impaired - Related Services: Ages 3-5</u> Purchased Professional/Technical Services	\$ 201.50	\$ 0.00

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

	Total	Budget Original & Final
<u>2190 Support Services - Other</u>		
Salaries	\$ 263,874.44	
Employee Benefits	19,441.72	
Retirement	18,890.63	
Increased Retirement	6,246.60	
Purchased Professional/Technical Services	50,482.35	
Other Property Services	863.50	
Supplies	1,908.17	
Other Items	472.50	
	\$ 362,179.91	\$ 413,781.00
 <u>2213 Instructional Staff Training</u>		
Salaries	\$ 1,442.45	
Employee Benefits	110.39	
Retirement	107.08	
Increased Retirement	35.41	
Purchased Professional/Technical Services	488.35	
Other Items	5,250.00	
	\$ 7,433.68	\$ 17,455.00
 <u>2220 Library/Media Services</u>		
Salaries	\$ 84,199.68	
Employee Benefits	6,462.14	
Retirement	5,451.59	
Increased Retirement	1,802.69	
Supplies	12,913.50	
Other Items	299.00	
	\$ 111,128.60	\$ 116,430.00
 <u>2230 Instruction-Related Technology</u>		
Salaries	\$ 188,969.59	
Employee Benefits	13,166.47	
Retirement	12,429.96	
Increased Retirement	4,110.24	
Purchased Professional/Technical Services	14,514.16	
Purchased Property Services	2,644.99	
Supplies	99,799.98	
Other Items	587.00	
	\$ 336,222.39	\$ 388,809.00

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2240 Academic Student Assessment</u>		
Other Property Services	\$ 2,199.00	\$ 5,730.00
<u>2310 Board of Education</u>		
Purchased Professional/Technical Services	\$ 1,278.96	
Other Property Services	1,876.83	
Supplies	5,030.64	
Other Items	8,579.42	
	<u>\$ 16,765.85</u>	<u>\$ 35,670.00</u>
<u>2320 Executive Administration Services</u>		
Salaries	\$ 191,200.71	
Employee Benefits	12,562.17	
Retirement	12,924.21	
Increased Retirement	4,273.68	
Purchased Professional/Technical Services	1,783.80	
Other Property Services	404.85	
Supplies	80.00	
Other Items	1,241.00	
	<u>\$ 224,470.42</u>	<u>\$ 236,559.00</u>
<u>2330 District Legal Services</u>		
Legal Services	\$ 13,882.63	\$ 0.00
<u>2410 Office of Principal</u>		
Salaries	\$ 525,127.53	
Employee Benefits	39,948.66	
Retirement	35,550.88	
Increased Retirement	11,755.68	
Purchased Professional/Technical Services	114.95	
Purchased Property Services	355.00	
Other Property Services	809.70	
Supplies	5,403.80	
Other Items	3,523.00	
	<u>\$ 622,589.20</u>	<u>\$ 623,593.00</u>

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

	Total	Budget Original & Final
<u>2510 Fiscal Services</u>		
Salaries	\$ 142,147.37	
Employee Benefits	11,031.61	
Retirement	9,191.51	
Increased Retirement	3,039.38	
Purchased Professional/Technical Services	9,867.17	
Other Property Services	25,841.63	
Supplies	18,596.86	
Other Items	702.62	
	\$ 220,418.15	\$ 355,065.00
 <u>2610 Operation of Buildings</u>		
Salaries	\$ 1,118.54	
Employee Benefits	426.16	
Purchased Property Services	101,809.99	
Other Property Services	105,590.58	
Supplies	189,744.78	
Property	7,071.00	
	\$ 405,761.05	\$ 302,780.00
 <u>2620 Maintenance of Buildings</u>		
Salaries	\$ 273,102.45	
Employee Benefits	21,027.48	
Retirement	15,923.02	
Increased Retirement	5,265.30	
Purchased Professional/Technical Services	24,664.33	
Purchased Property Services	54,096.76	
Other Items	275.00	
	\$ 394,354.34	\$ 520,731.00
 <u>2640 Care and Upkeep of Equipment</u>		
Supplies	\$ 39.98	\$ 0.00
 <u>2650 Vehicle Operation, Maintenance & Purchasing</u>		
Purchased Property Services	\$ 501.39	
Supplies	2,459.04	
	\$ 2,960.43	\$ 38,300.00

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SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

	Total	Budget Original & Final
<u>2660 Security</u>		
Purchased Professional/Technical Services	\$ 42,704.73	\$ 0.00
<u>2710 Vehicle Operation & Purchasing - Regular Education</u>		
Salaries	\$ 85,320.81	
Employee Benefits	7,548.36	
Retirement	5,696.67	
Increased Retirement	1,883.73	
Purchased Professional/Technical Services	1,479.00	
Other Property Services	23,178.42	
Supplies	43,494.48	
Property	50,000.00	
Other Items	515.00	
	\$ 219,116.47	\$ 224,400.00
<u>2712 Vehicle Operation & Purchasing - School Age SPED</u>		
Salaries	\$ 21,353.32	
Employee Benefits	1,632.10	
Retirement	1,585.11	
Increased Retirement	524.15	
Purchased Professional/Technical Services	3,503.59	
Supplies	3,781.36	
	\$ 32,379.63	\$ 30,000.00
<u>2713 Vehicle Operation & Purchasing - Ages 3-5 SPED</u>		
Salaries	\$ 6,830.20	
Employee Benefits	520.80	
Retirement	507.00	
Increased Retirement	167.65	
Supplies	799.69	
	\$ 8,825.34	\$ 10,000.00
<u>2730 Vehicle Servicing & Maintenance - Regular Education</u>		
Purchased Property Services	\$ 38,090.70	\$ 0.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>3540 State Early Childhood</u>		
Salaries	\$ 40,629.19	
Employee Benefits	3,140.04	
Retirement	3,004.79	
Increased Retirement	993.60	
	<u>\$ 47,767.62</u>	<u>\$ 80,000.00</u>
<u>6200 Title I</u>		
Salaries	\$ 35,985.60	
Employee Benefits	2,730.15	
Retirement	2,671.25	
Increased Retirement	883.31	
	<u>\$ 42,270.31</u>	<u>\$ 65,649.00</u>
<u>6404 IDEA Part B (611) Base Allocation</u> <u>Birth to Age Four</u>		
Purchased Professional/Technical Services	\$ 0.00	\$ 30,000.00
<u>6406 IDEA Preschool (619) Base Allocation</u> <u>Purchased Professional/Technical Services</u>	\$ 3,332.62	\$ 12,250.00
<u>6408 IDEA Part B (611) Base & Enrollment Poverty Allocation</u> <u>Birth Through Age Twenty-One</u>		
Salaries	\$ 73,465.32	
Employee Benefits	5,638.72	
Retirement	5,451.56	
Increased Retirement	1,802.68	
Purchased Professional/Technical Services	25,877.31	
	<u>\$ 112,235.59</u>	<u>\$ 122,101.00</u>
<u>6412 IDEA Part B Proportionate Share</u> <u>Purchased Professional/Technical Services</u>	\$ 752.37	\$ 0.00
<u>6423 IDEA Part B ARP Proportionate Share</u> <u>Purchased Professional/Technical Services</u>	\$ 137.55	\$ 0.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

	Total	Budget Original & Final
<u>6992 REAP</u>		
Supplies	\$ 17,597.94	\$ 35,000.00
 <u>6998 Elementary & Secondary School Emergency Relief (ESSER III)</u>		
Purchased Professional/Technical Services	\$ 46,871.98	
Supplies	117,812.28	
	\$ 164,684.26	\$ 0.00
 <u>8000 Transfers</u>		
School Nutrition Fund	\$ 35,000.00	
Activity Fund	16,158.95	
	\$ 51,158.95	\$ 85,000.00
 Total Disbursements	\$ 8,630,250.89	\$11,048,863.00

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

	<u>Lancaster County</u>	<u>Seward County</u>	<u>Total</u>
Fund Balance, September 1, 2023	\$ 181,894.01	\$ 23,812.75	\$ 205,706.76
Receipts:			
Local Property Taxes	\$ 3,187,102.83	\$ 76,576.63	\$ 3,263,679.46
Carline Tax	2,105.34		2,105.34
Public Power District Sales Tax	7,476.71		7,476.71
Motor Vehicle Taxes	317,376.41	6,731.19	324,107.60
Penalties & Interest on Taxes	8,452.57	66.11	8,518.68
County Fines and License Fees	21,035.94	676.56	21,712.50
Homestead Exemption	118,172.89	4,242.72	122,415.61
Property Tax Credit	303,172.54	7,727.42	310,899.96
Nameplate Capacity Tax	10,370.12		10,370.12
Pro-rate Motor Vehicle	7,980.07	221.36	8,201.43
Total Receipts	<u>\$ 3,983,245.42</u>	<u>\$ 96,241.99</u>	<u>\$ 4,079,487.41</u>
Total Funds Available	<u>\$ 4,165,139.43</u>	<u>\$ 120,054.74</u>	<u>\$ 4,285,194.17</u>
Disbursements:			
School Treasurer	<u>\$ 3,964,424.97</u>	<u>\$ 98,751.67</u>	<u>\$ 4,063,176.64</u>
Fund Balance, August 31, 2024	<u>\$ 200,714.46</u>	<u>\$ 21,303.07</u>	<u>\$ 222,017.53</u>

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

	<u>Lancaster County</u>	<u>Seward County</u>	<u>Total</u>
Fund Balance, September 1, 2023	\$ 12,006.07	\$ 1,851.10	\$ 13,857.17
Receipts:			
Local Property Taxes	\$ 243,453.10	\$ 5,417.55	\$ 248,870.65
Carline Tax	146.88		146.88
Public Power District Sales Tax	521.61		521.61
Penalties & Interest on Taxes	690.86	5.05	695.91
Homestead Exemption	8,229.63	295.98	8,525.61
Property Tax Credit	22,533.10	539.10	23,072.20
Nameplate Capacity Tax	753.72		753.72
Pro-rate Motor Vehicle	628.97	16.17	645.14
Total Receipts	<u>\$ 276,957.87</u>	<u>\$ 6,273.85</u>	<u>\$ 283,231.72</u>
Total Funds Available	<u>\$ 288,963.94</u>	<u>\$ 8,124.95</u>	<u>\$ 297,088.89</u>
Disbursements:			
School Treasurer	<u>\$ 276,869.98</u>	<u>\$ 6,682.55</u>	<u>\$ 283,552.53</u>
Fund Balance, August 31, 2024	<u>\$ 12,093.96</u>	<u>\$ 1,442.40</u>	<u>\$ 13,536.36</u>

SCHOOL DISTRICT NO. 55-0148
MALCOLM, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

	Lancaster County	Seward County	Total
Fund Balance, September 1, 2023	\$ 26,470.44	\$ 4,153.81	\$ 30,624.25
Receipts:			
Local Property Taxes	\$ 461,012.18	\$ 11,271.47	\$ 472,283.65
Carline Tax	302.28		302.28
Public Power District Sales Tax	1,073.52		1,073.52
Penalties & Interest on Taxes	1,407.81	11.06	1,418.87
Homestead Exemption	16,964.32	609.12	17,573.44
Property Tax Credit	43,530.56	1,109.50	44,640.06
Nameplate Capacity Tax	1,600.18		1,600.18
Pro-rate Motor Vehicle	1,238.29	34.40	1,272.69
Total Receipts	\$ 527,129.14	\$ 13,035.55	\$ 540,164.69
Total Funds Available	\$ 553,599.58	\$ 17,189.36	\$ 570,788.94
Disbursements:			
School Treasurer	\$ 529,043.51	\$ 14,220.80	\$ 543,264.31
Fund Balance, August 31, 2024	\$ 24,556.07	\$ 2,968.56	\$ 27,524.63

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

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Gayle D. Steiger, CPA

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November 1, 2024

Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance
And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With
Government Auditing Standards

Board of Education
School District No. 55-0148
Malcolm, Nebraska 68402-9561

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 55-0148 of Malcolm, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise School District No. 55-0148 of Malcolm, Nebraska's basic financial statements and have issued our report thereon dated November 1, 2024. Our report disclosed that as described in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report On Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered School District No. 55-0148 of Malcolm, 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 School District No. 55-0148 of Malcolm, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of School District No. 55-0148 of Malcolm, 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 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.

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

School District No. 55-0148, Malcolm, Nebraska

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. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

Due to the size of School District No. 55-0148 of Malcolm, Nebraska, there is virtually no internal control structure design. While all the general transactions are approved by the Board of Education, adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction. Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated activities.

Report On Compliance And Other Matters

As part of obtaining reasonable assurance about whether School District No. 55-0148 of Malcolm, 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 the following instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

The District has disbursements in excess of budgeted amounts totaling \$14,078.99 in the Student Fees Fund.

School District No. 55-0148 of Malcolm, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School District No. 55-0148's responses to the findings identified in our audit and described below. School District No. 55-0148's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

The District recognizes that it does not have adequate in-house personnel to assign financial transactions to multiple employees because of the cost effectiveness of such actions. The Board of Education is aware of this deficiency, and will continue to monitor the situation. The elected board and staff have implemented some oversight measures to limit exposure where possible.

When we made the transfer of the Student Fee Funds to the Activity Fund to pay for Activity expenses, we did not note the budgeted amount before making the transfer. We will be sure not to exceed that amount in the future.

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

School District No. 55-0148, Malcolm, Nebraska

Purpose of this Report

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

Romans Wiemer & Associates
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: kae

**MALCOLM SCHOOL DISTRICT #148
AND
MALCOLM EDUCATION ASSOCIATION**

2025 – 2026 Negotiated Agreement

Approved November, 2024

**2024 – 2025 NEGOTIATED AGREEMENT
MALCOLM SCHOOL DISTRICT #148 AND MALCOLM EDUCATION ASSOCIATION**

PREAMBLE

THIS AGREEMENT IS MADE AND ENTERED INTO BY AND BETWEEN LANCASTER COUNTY SCHOOL DISTRICT # 148, a.k.a. Malcolm Public Schools, (hereinafter referred to as the “Board” or “District”) and the Malcolm Education Association (hereinafter referred to as the “Association.”)

ARTICLE 1

Recognition

The Board recognizes the Association as the exclusive and sole collective bargaining representative for all teachers employed by the district.

Each individual teaching contract represents a mutual binding agreement upon both parties and the Association shall encourage its members to maintain professional integrity in honoring their contractual commitments and in complying with the Statutes of the State of Nebraska.

ARTICLE II

Employer Rights

The Association recognizes the right of the Board to conduct the business of the District and to direct their workforce subject only to the express terms and conditions of this agreement. The Board will determine all issues relating to wages, hours and conditions of the employment not expressly resolved by negotiations. This shall include, but not limited to, the right to release or reduce its workforce, to classify, assign, transfer and promote them, and to discipline and discharge them for cause, and in general to maintain discipline, order and efficiency.

The Board will publish reasonable rules, regulations and board policies provided that the same are not inconsistent with the express terms as resolved by negotiations.

Employer Rights Negotiated: 5/05,

ARTICLE III

Association/Employee Rights

The Association shall have the right to use and/or have access to District facilities and equipment, including computers, printers/copiers, calculators, and audio-visual equipment at reasonable times when such equipment is not otherwise in use.

Nothing contained in this Agreement shall be construed to deny any employee those rights provided under Nebraska law or other applicable laws and regulations. Rights granted to employees herein shall be deemed to be in addition to those provided elsewhere.

The Board will not discriminate against any employee with respect to terms and conditions of employment by reason of membership in the Association and its affiliates, participation in collective negotiations with the Board or institution of a grievance under the terms of this Agreement.

Recognition, Employer and Association Rights, Negotiated; 5/02, 12/19

ARTICLE IV

Grievance Procedure

A. PURPOSE:

The purpose of this grievance procedure is to ensure a procedure to resolve any grievance, at the lowest possible level of administration.

B. DEFINITIONS:

1. **GRIEVANCE:** Any claim or claims by a teacher or group of teachers that there has been a violation, misinterpretation or misapplication of the negotiated agreement or district policies. No additional evidence shall be submitted after the initial filing of the grievance.
Negotiated; 8/03
2. **GRIEVANT:** A teacher or group of teachers making the claim as provided by grievance definition.
3. **COMMUNICATIONS:** All communications concerning the grievance after the grievance is formally submitted, shall be in writing, and shall be considered confidential in nature.

C. GENERAL CONDITIONS

1. **REPRESENTATION:** A grievant shall have the right to have a representative of the Association present at each level of the grievance procedure. Nothing herein shall be construed as limiting the right of any teacher to discuss having his grievance adjusted informally. The grievant shall be notified in writing of the issues and the settlement before any settlement becomes effective. The settlement shall not be inconsistent with the terms of the negotiated agreement.
2. **REPRISALS:** No reprisals of any kind shall be taken against any grievant who utilizes this grievance procedure.
3. **WITHDRAWAL OF A GRIEVANCE:** A grievant may withdraw his/her grievance at any level of the procedure without fear of reprisal from any party.
4. **TIME LIMITS:** All time limits shall consist of teacher working days except when school is not in session. When school is not in session, the time limits shall be weekdays, Monday through Friday. The number of days indicated at each level should be considered maximum and every effort shall be made at all levels to expedite the process. The time limit specified may, however, be extended by mutual written agreement of the persons involved.

D. THE PROCEDURE

LEVEL I (Informal)

The parties believe that it is usually most desirable for a grievant and his/her immediate superior to resolve problems through free and informal communications. The matter should first be discussed within thirty (30) days of the occurrence with the principal who has direct responsibility. The principal must give his/her answer orally within three (3) days of such meeting. However, when the grievance remains unresolved, then the grievance may be processed as follows:

LEVEL II (Formal)

STEP I

- a. The grievant may present the grievance in writing to the grievant’s principal who will arrange for a meeting of the parties within five (5) days. The grievant, their principal and/or Association representative shall be present for the meeting.
- b. Within three (3) days the principal shall provide the grievant with a written answer to the grievance.

STEP II

- a. If the grievance is not resolved at STEP I, the grievant shall refer the grievance to the superintendent within five (5) days of his/her receipt of the answer in STEP I.
- b. The superintendent shall arrange for a hearing with the grievant and/or Association representative to take place within five (5) days of his/her receipt of the appeal. Each party shall have the right to include in his/her representations such witnesses deemed necessary to develop the facts pertinent to the grievance.
- c. The superintendent will have five (5) days from the date of the hearing to provide the grievant his/her written decision.

STEP III

- a. If the grievance is not resolved at STEP II, the grievant shall refer the grievance in writing to the Board President who shall have thirty (30) days from the date the appeal is received in which to schedule a hearing on the grievance before the Board with all members present. Each party shall have the right to include in its representations such witnesses as deemed necessary to develop facts pertinent to the grievance.
- b. The Board will have five (5) days from the date of the hearing to notify the grievant in writing about the Board’s decision.

The appropriate form for the processing of grievances is attached as EXHIBIT A and incorporated herein by reference.

Grievance Procedure Negotiated; 01,

ARTICLE V

Salaries

- A. Salary Schedule:** The salary of each teacher covered by this agreement shall be determined by the salary schedule attached as EXHIBIT B and incorporated herein by reference. All teachers will be paid at their contracted equivalency rate. The salary of each teacher shall be based on 185 days of service; excluding days when school is not in session.

***Salary Schedule is 4 x 4 with BA 36 and Masters Column.**

2% Masters Column negotiated in 06. Additional 2% to Masters Column negotiated in 07
15th Step added to MA, MA+9, MA+18, MA+27 – 6/09 16th Step added to MA+27 in 7/10
Salary Schedule Negotiated; 8/02, 8/03, 6/06, 6/07, 6/09, 7/11, 12/13

- B. Initial Placement:** Teachers with no experience shall be hired at zero (0) years of experience. Experienced teachers (full-time equivalent experience in state accredited schools) shall be hired at the guaranteed rate of one (1) year credit for each year of experience up to and including all years of experience. However, the Board can hire and place any new certified staff member at a higher vertical step within the new faculty member's educational column, to contract the quality of instructor the board desires.

Initial Placement Negotiated; 8/01, 8/03, 5/05, 7/11

- C. Vertical Advancement:** Teachers shall advance one (1) step for each year of service to the District until such teacher reaches the bottom step of the column of their placement, if more vertical steps become available due to horizontal movement a maximum of one (1) vertical step is allowed for any one school year.

Vertical Advancement Negotiated; 5/02, 6/06

- D. Horizontal Advancement:** Teachers shall advance one (1) one horizontal step on the salary schedule for every nine hours of awarded credit. The maximum credit award accepted for horizontal movement for any one school year is 18 credit hours or two (2) horizontal steps.

Negotiated: 8/03, 6/06

Credit for horizontal advancement shall be given for the following:

1. Any post-BA graduate hours up to the BA +18 column.
2. Any graduate hours from an accredited college/university for any Educational Masters Program from BA +18 to BA +36 or MA. Neg.: 5/02,
3. Any graduate hours post MA related to or in your assigned or endorsed area.
4. Any graduate or undergraduate hours approved by the Board of Education.
5. MA +27 column was added to the salary schedule. Neg.: 8/1997,
6. Masters Column added to accompany BA +36 - (either/or column) 2% / 2% Neg. 6/06, 6/07
7. Horizontal Advancement Negotiated: 9/1997, 5/02, 8/03, 6/06

- E. Base Salary:** The base salary beginning in **2025 – 2026 school-year shall be \$42,900.**

Base Salary Neg.: 1996, 1997, 1998, 1999, 00, 8/01, 5/02, 8/03, 6/04, 5/05, 6/06, 6/07, 6/08, 06/09, 07/10, 7/11, 12/14, 12/15, 12/16, 12/17, 12/18, 12/19, 12/20, 12/21, 11/22, 12/23, 11/24

- F. Extra Duty:** The extra duty salary of each teacher covered by this agreement shall be determined by the extra duty salary schedule and index attached as EXHIBIT C and incorporated herein by reference. Extra duty assignments will be made or approved by the Board of Education. Set according to the extra-duty schedule (Exhibit “C”). Extra duty assignments shall provide for a salary in accordance with the extra duty salary schedule attached as Exhibit C. Extra duty positions shall be assigned concurrently with the issuance of, and included within, individual teaching contracts when administratively feasible. The compensation for extra duty assignments shall be negotiated by the bargaining agent.

Initial placement for coaches/sponsors will be based on experience (regardless of district), within a specific sport/activity. Coaches/Sponsors will retain all verified coaching/sponsoring experience in an activity, regardless of the activity level and/or gender of the participants—in gender specific sports.

In addition, there is a post-season compensation schedule that will be used to calculate additional pay for coaches and sponsors that have teams or team members that participate in State or National competitions after the “regular” season. The regular season is different depending on the activity (see Appendix D).

Extra Duty Negotiated: 8/1996, 6/07, 6/08, 12/18
 Extra Duty Positions: 6/04, 6/07, 6/08, 6/09, 12/18
 Extra Duty Units Negotiated: 6/06, 6/07, 6/08, 6/09, 6/12, 12/18
 Extra Duty Post-Season Compensation: 12/18
 Extra Duty initial placement and contract issuance: 12/19

G. Ticket Taking/Event Help

Ticket sellers shall receive \$12.00 per hour.

Any non-administrative certified teacher, serving as the administrator on duty, shall receive mileage reimbursement (away contests) and \$10.00 per hour.

With the exception of “ticket-taking”, any staff member that works a home event will be paid according to the “Event Help Compensation Schedule”.

As a matter of preference, event staff (vetted responsible adults) will be chosen by the following method:

1. Volunteers
2. Open call to all staff interested in filling a position
3. Administratively assigned duties

Compensation will be paid out during the following pay period.

Negotiated: 12/19, 12/23, 11/24

- H. Staff Mileage:** Any staff mileage reimbursement requires prior administrative approval, and shall be paid at the same rate as that authorized by the State of Nebraska.

Staff Mileage Negotiated; 1996,

- I. **Sponsor/Coach Transportation Pay for Driving Students to Activities:** Any staff member that drives students to activities will be paid at a rate equivalent to the “1st Hour Rate” for field trips. Sponsors/coaches driving a bus are paid bus drivers pay for drive time, at respective rate, with no hourly rate during activity.

Negotiated: 12/19

- J. **Compensation for Covering a Class for an Absent Instructor:** Each certified instructor grades K-12 shall receive monetary compensation when asked to substitute or cover a class period for an absent instructor, thus giving up their plan period for that day. (Exception – Does not include covering for an absent Special Education Instructor who is using inclusion within the regular classroom). Compensation per class period will be determined as follows: $1/185$ of Mean-Base Pay $((BA + MA27\text{-}Step\ 16)/2) \times 1/8$ Per Period. Any certified teacher who has two planning periods, and substitutes during both of the periods, shall be paid for one of the periods at a rate of $:1/185 \times \text{Mean-Base Pay} \times 1/8$

There are a number of teachers with non-instructional duties during the day. The time used to satisfy the requirements of those duties is much different than “plan-time”. The difference and ultimate determination is left to the discretion of the Superintendent or the Superintendent’s designee.

Any certified teacher who is asked to take on additional students while still responsible for their already scheduled class shall be paid at a rate of $:1/185 \times \text{Mean-Base Pay} \times 1/8$

Compensation will be paid out during the following pay period.

Compensation for Covering / Subbing Per Class Period. Negotiated: 8/01, 5/02, 6/08, 12/19, 12/21

- K. **Sick Leave Buy Back:** At the end of each school year, each certified instructor will be paid 33% (rounded to nearest dollar) of daily substitute pay for each sick day they have in excess of the 45 possible carry over sick days. Unused personal days (limit:3) will convert to sick days, and will be eligible for buy back

Sick Leave Negotiated: 8/01 Revised: 12/19

- L. **Extended Contracts:** Where a contractual agreement has been reached between an individual employee and the District relating to employment beyond the Annual Employment Period defined in Article VIII, the salary for that extended contract shall be proportional to the employee’s daily rate of pay for the Annual Employment Period.

Negotiated: 12/19

- M. **Workdays beyond the 185 contract days:** When circumstances require a staff member, or a group of staff members, to work days beyond the 185 contract days, but falls short of the need for an extended contract, those individuals will be paid at an hourly rate of $:1/185 \times \text{Base Pay} \times 1/8$

Negotiated: 12/19

- N. **Prorated Pay:** Employees beginning employment after the beginning of the school year shall receive a salary in an amount which bears the same ratio to the yearly salary for which the employee is entitled to the number of service days remaining in the contract year to the Annual Employment Period. Negotiated: 12/19

ARTICLE VI

Insurance

Health Insurance/Cash-in-Lieu Option. Both parties, recognizing that access to adequate and affordable health care is central to each teacher's ability to carry out his or her professional responsibilities, agree to the following conditions regarding teachers' health insurance benefits.

A. Plan Type. For the 2024-25 school year the School District shall provide and pay 100% of the cost to all 1.0 full time equivalency (FTE) teachers, the Educators Health Alliance (EHA) health and dental insurance Blue Preferred \$1050 Deductible or the \$2500 Deductible (Dual Choice, PPO, \$1050 or \$2500 deductible) plan with Employee (self-only) PPO -.80% A & B, with 50% C coverage at the premium cost established annually by the EHA for the 2024-2025 fiscal year; the School District's contribution toward the premium cost of health and dental insurance coverage and the fringe benefit stipend shall be prorated for teachers with an FTE (full-time-equivalency) of less than 1.0 on the basis of such FTE.

B. Contribution Toward the Cost of Premium for Self Only Coverage. The Board will pay 100% of the cost of the premium for the employee ("self only") coverage tier of the EHA plan type described above for all teachers who elect to receive health insurance coverage from the district, plus an annual "fringe benefit stipend" in the amount of the difference between the cost of the annual EHA "Employee" level health and dental insurance premium and the sum of \$11,256.48, which may be taken in whole or in part as cash or applied to the purchase of additional insurance through the School District's Section 125 Plan.

*The amount listed represents the annual premium (per staff member) at the standard rate plus a 5% surcharge.

C. Declination of Health Insurance Coverage and Cash-in-Lieu of Insurance Election. A Teacher may decline the School District provided Employee ("self only") group health and dental insurance (standard rate) and receive a cash-in-lieu of insurance stipend in the amount of \$10,738.56 (\$894.88 per month), PROVIDED, that a Teacher shall not be permitted to decline Employee (self-only) tier group health and dental coverage unless said teacher has filed with the business office on the form provided by the School District an agreement providing (1) for an individual disclaimer which certifies that said teacher is covered by alternate health insurance coverage which provides at least "Bronze Level" health insurance coverage as defined under the Patient Protection and Affordable Health Care Act (PPACA); (2) that should the employee fail to obtain and maintain health insurance coverage as required by subparagraph (1) above at any time during the term of this Negotiated Agreement, the Faculty Member shall be deemed to have permanently waived his/her rights to decline health insurance coverage and receive a cash stipend, and shall be required to enroll Employee "self-only" under the School District's group health insurance coverage during the open enrollment period for such group plan for the ensuing contract year, and all subsequent years.

*The amount listed represents the annual cash-in-lieu (per staff member) at the standard premium rate.

Negotiated: 11/24

D. Reopener. The School District and Malcolm Education Association agree to reopen this agreement for purposes of making any necessary adjustments to the cash-in-lieu plan fringe benefit stipend as necessary to establish an employer provided contribution to the cost of health insurance premiums for coverage through the School District's EHA group health plan under the PPACA as is necessary to avoid any and all penalties that could be assessed against the School District or Association under the PPACA.
Insurance/Cash-in-lieu Plan Negotiated: 8/01, 8/03, 5/05, 6/06, 6/08, 6/09, 12/13, 12/18, 12/19, 12/20, 12/21

E. Tax Sheltered Annuity Program: The school district shall maintain a tax-sheltered annuity program pursuant to which an eligible employee, including members of the Malcolm Education Association, may enter into a salary reduction agreement. The program should allow an employee with the school district the ability to defer a portion of his/her compensation into a tax-sheltered annuity or tax-sheltered custodial account. The terms and conditions of the tax-sheltered annuity program are incorporated herein by this reference. Employees can select the company and program for their tax shelter from Companies that have been approved by the district. Employees need to make arrangements through the Business Office when setting up their tax-sheltered program

Tax Sheltered Annuity Program Negotiated: 1996,

F. Long Term Disability (LTD): The school district shall provide and maintain a long-term disability program for its eligible employees, including members of the Malcolm Education Association. The LTD program provided shall provide the following minimum benefits to its eligible employees:

- A. Percentage of Salary Insured -- 60% - 66 2/3 %
- B. Tax Free Benefit: Grossed-up Salary, Employee Pays Tax on Salary
- C. Minimum Monthly Benefit: \$100/10%
- D. Elimination Period: 60 Days Neg.: 03
- E. Maximum Period Payable: To normal Social Security retirement age
- F. Own Occupation Period: 24 Months

All eligible employees will take part in order to maintain group rates. 'Eligible employee' is defined in the policy by minimum hours worked in a week.

Long Term Disability Negotiated: 1997, 8/03

ARTICLE VII

Leaves

The following definitions will be used in conjunction with Article VII, Leaves.

Definitions:

Family for Sick Leave:

- Spouse
- Children (Biological, Step, Adoptive, Foster)
- **Grandchildren (Biological, Step, Adoptive, Foster)**
- Mother (Biological, Step, Adoptive)
- Father (Biological, Step, Adoptive)
- Sister (Biological, Step, Adoptive)
- Brother (Biological, Step, Adoptive)
- Mother-in-Law (Biological, Step, Adoptive)
- Father-in-Law (Biological, Step, Adoptive)
- Sister-in-Law (Biological, Step, Adoptive)
- Brother-in-Law (Biological, Step, Adoptive)

A. FMLA Leave: All employees shall be entitled to leave and other privileges granted by the Family Medical Leave Act of 1993.

B. Sick Leave: Each instructor, subject to his/her full-time equivalency (FTE) ratio, shall be credited with ten (10) days sick leave at the beginning of each school year. The unused portion of such allowance from previous years shall be accumulated up to forty-five (45) days. Once an instructor has accumulated forty-five days at the close of a school year, those days will not be used until the ten days allowed for the ensuing year are exhausted. Thus, an instructor may begin a year with 55 sick days but can never carry over to the next year more than 45. Sick leave days may be used for illness of members of the instructor's family (listed above). In addition to using sick leave for the care of family members, each instructor can use up to three days of sick leave if their childcare provider is unable to provide care due to illness or injury. If additional sick leave days are needed for family illness, an instructor may use personal leave. The administration may request the instructor to present a physician's verification of illness. **Sick Leave Negotiated: 8/01, 5/02, 8/03**

Family for Bereavement Leave:

- Spouse
- Children (Biological, Step, Adoptive, Foster)
- Grandchildren (Biological, Step, Adoptive)
- Mother (Biological, Step, Adoptive)
- Father (Biological, Step, Adoptive)
- Sister (Biological, Step, Adoptive)
- Brother (Biological, Step, Adoptive)
- Mother-in-Law (Biological, Step, Adoptive)
- Father-in-Law (Biological, Step, Adoptive)
- Sister-in-Law (Biological, Step, Adoptive)
- Brother-in-Law (Biological, Step, Adoptive)

Text of Page Approved: BOE____MEA____

- Uncle (Mother's or Father's Sibling)
- Aunt (Mother's or Father's Sibling)
- Uncle of Spouse (Mother's-in-Law or Father's-in-Law Sibling)
- Aunt of Spouse (Mother's-in-Law or Father's-in-Law Sibling)
- Niece (Daughter of Sibling or Daughter of Spouse's Sibling)
- Nephew (Son of Sibling or Son of Spouse's Sibling)
- Grandmother
- Grandfather
- Grandmother of Spouse
- Grandfather of Spouse

- C. **Bereavement Leave:** (1.) A total of four (4) days paid leave in any one school year will be given for bereavement of any family member as defined above. (2) A total of one (1) paid leave day in any one school year will be given for bereavement of any family member not listed above, friends, or acquaintance. (3.) Bereavement leave with full pay and benefits for family members may be extended to sick leave with administrative approval or personal leave at the teacher's request. (4.) Bereavement leave with full pay and benefits for any family member not listed above, friends, or acquaintances may be extended to personal leave at the teacher's request.

Bereavement Leave Negotiated: 8/01, 5/02, 7/10, 7/11

- D. **Professional Leave:** Each instructor can apply for two (2) days of professional leave of his/her choice. Instructors with less than full-time equivalency shall be credited at their contracted rate. Additional professional days may be assigned by the administration where direct benefits to the students occur.

Additionally, a head coach/sponsor along with a maximum of two (2) assistant (9-12) coaches/sponsors will receive one professional leave day per activity they coach or sponsor, these days are granted so coaches/sponsors may attend an instructional clinic or state tournament in the activity they coach/sponsor. Activities will include any 9-12 coach/sponsor listed on the extra duty schedule.

Application for all professional leave must be presented to the administration at least one (1) week in advance of the anticipated absence. Administrative approval of professional leave is contingent upon availability of substitutes. These days shall be granted without payroll deduction.

Professional Leave Negotiated: 5/02, 5/05, 7/11

- E. **Personal Leave:** Each year, all teachers shall be provided three (3) days of personal leave. Personal leave shall be granted to each teacher contingent upon availability of substitutes, approval of the administration and subject to his/her full-time equivalency (FTE) ratio. Personal leave will be allowed to accumulate to a total of (4) four days—one day per year will be allowed to be carried over or accumulated to a maximum of (4) four. ~~If a teacher is to use all 4 days in a given year, one of the days must be used for a non-student contact day (workday or inservice), or to attend a Malcolm school event. Unused personal days will become sick days—not to exceed 45.~~

A maximum of (2) employees may request the use of personal days in conjunction with a school vacation, or holiday if notification is given to the administration in writing with two (2) weeks prior notice, and is contingent upon the availability of a substitute, on a first presented written request, first served priority.

Should additional employees (beyond two) request use of personal days in conjunction with a school vacation, or holiday and they have not met the required notice, the administration has

flexibility in allowing the leave if a substitute is available and the request is for a special or necessary event and the need for the employee's attention to this special or necessary event is approved by the administration.

Personal leave may be used in conjunction with sick leave only in emergency situations. Regular or typical use of personal leave, must be presented to the administration at least one (1) week in advance of the anticipated absence, except in emergency situations or as stipulated above.

Personal Leave Negotiated: 8/00, 8/03, 6/04, 06/09, 12/17, 11/24

- F. Substitute Pay Leave:** For leaves not covered by paragraphs A, B, C, and D above, teachers may apply for additional leave at a salary deduction based on the current per diem rate of pay for substitute teachers. Such leave, at administrative discretion, may be used for the types of examples listed below and for other applicable reasons approved by the administration. Requests for this type of leave shall be submitted one (1) week in advance whenever possible. Said leave will be approved for full days only.

1. Teachers needing release time for consultations, presentations, or other guest appearances within the scope of education or personal development.
2. Emergency leave needed through transportation delay because of circumstances beyond the teacher's control.

Substitute Pay Leave Negotiated: 8/00, 12/19

- G. Paternity Leave:** A father, at the birth of his child, may be granted up to ten (10) days from his available sick leave. Paternity leave must be taken immediately preceding and/or following the birth of the child.

- H. Other Leave:** See Malcolm Public Schools Certified Employee Handbook Article 3.

Paternity Leave Negotiated: 6/08,

ARTICLE VIII

Duration of Agreement

This agreement shall be effective for the 2025 - 2026 school-year. It may be reopened at any time, in its entirety or any specific provision, by mutual agreement of the Association and the Board of Education.

Negotiated; 5/02,
Renewed: Annually

ARTICLE IX

Document Authorization

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be signed by their respective Presidents, attested to by their respective Chief Negotiator, and their signatures to be hereon, all on the day and year first written above.

MALCOLM EDUCATION ASSOCIATION

**BOARD OF EDUCATION, LANCASTER
COUNTY SCHOOL DISTRICT #148, a/k/a
MALCOLM PUBLIC SCHOOLS**

By: _____
 MEA President

By: _____
 Board of Education President

By: _____
 MEA Chief Negotiator

By: _____
 Board of Education Chief Negotiator

DATED: _____

DATED: _____

**NEGOTIATED AGREEMENT
GRIEVANCE FORM**

DEPARTMENT _____

Address to which mailings pertaining to this grievance shall be sent:

Provision(s) of Negotiated Agreement Violated: EXHIBIT _____

Statement of Grievance (including date of acts or omissions complained of):

Remedy Sought:

I will be represented in this grievance by: (check one)

MEA Legal Counsel Myself Other
(specify) _____

I do do not want a postponement for up to _____ days to seek informal resolution of this grievance.

I understand that this grievance will not be processed if the acts or omissions complained of herein are or become the subject of any other administrative or judicial proceeding.

This grievance was filed on _____ by: (check one)

MAIL (certified or registered, restricted delivery, return receipt requested)

PERSONAL DELIVERY

SIGNATURE OF GRIEVANT _____

4 X 4 Schedule--Base
41,900

41900	BA	BA+9	BA+18	BA+27	BA+36	MA	MA+9	MA+18	MA+27
1	1	1.04	1.08	1.12	1.16	1.2	1.24	1.28	1.32
	41900	43576	45252	46928	48604	50280	51956	53632	55308
2	1.04	1.08	1.12	1.16	1.2	1.24	1.28	1.32	1.36
	43576	45252	46928	48604	50280	51956	53632	55308	56984
3	1.08	1.12	1.16	1.2	1.24	1.28	1.32	1.36	1.4
	45252	46928	48604	50280	51956	53632	55308	56984	58660
4	1.12	1.16	1.2	1.24	1.28	1.32	1.36	1.4	1.44
	46928	48604	50280	51956	53632	55308	56984	58660	60336
5	1.16	1.2	1.24	1.28	1.32	1.36	1.4	1.44	1.48
	48604	50280	51956	53632	55308	56984	58660	60336	62012
6	1.2	1.24	1.28	1.32	1.36	1.4	1.44	1.48	1.52
	50280	51956	53632	55308	56984	58660	60336	62012	63688
7	1.24	1.28	1.32	1.36	1.4	1.44	1.48	1.52	1.56
	51956	53632	55308	56984	58660	60336	62012	63688	65364
8		1.32	1.36	1.4	1.44	1.48	1.52	1.56	1.6
		55308	56984	58660	60336	62012	63688	65364	67040
9			1.4	1.44	1.48	1.52	1.56	1.6	1.64
			58660	60336	62012	63688	65364	67040	68716
10				1.48	1.52	1.56	1.6	1.64	1.68
				62012	63688	65364	67040	68716	70392
11					1.56	1.6	1.64	1.68	1.72
					65364	67040	68716	70392	72068
12						1.6	1.64	1.68	1.72
						67040	68716	70392	72068
13							1.64	1.68	1.72
							68716	70392	72068
14								1.72	1.76
								70392	72068
15									1.76
									73744
16									
									1.92
									80448

Malcolm Public Schools 2024-2025 Extra-Duty Schedule (EDS)

Exhibit C

Position	YRS 1-3	YRS 4-6	YRS 7-9	YRS 10+
Varsity Head Coaches				
Football Varsity Head	0.12	0.13	0.14	0.16
Volleyball Varsity Head	0.12	0.13	0.14	0.16
Girls Basketball Vars. Head	0.12	0.13	0.14	0.16
Boys Basketball Vars. Head	0.12	0.13	0.14	0.16
Wrestling Varsity Head	0.12	0.13	0.14	0.16
FFA Sponsor	0.1	0.11	0.12	0.14
Softball Head	0.1	0.11	0.12	0.14
Baseball - MPS	0.1	0.11	0.12	0.14
Cross Country Head	0.1	0.11	0.12	0.14
Track Varsity Head	0.1	0.11	0.12	0.14
Speech Head	0.08	0.085	0.09	0.1
Music Instrumental	0.08	0.085	0.09	0.11
Drama Head	0.06	0.065	0.07	0.08
Music Vocal Indv/Group	0.06	0.065	0.07	0.09
FBLA	0.06	0.065	0.07	0.08
Skills USA	0.06	0.065	0.07	0.08
Unified Bowling 1	0.01	0.01	0.015	0.02
Unified Bowling 2	0.01	0.01	0.015	0.02
HS Quiz Bowl	0.01	0.01	0.015	0.02
Assistant Varsity Coaches				
Football Varsity Asst. 1	0.07	0.08	0.09	0.11
Football Varsity Asst. 2	0.07	0.08	0.09	0.11
Football Varsity Asst. 3	0.07	0.08	0.09	0.11
Volleyball Varsity Asst. 1	0.07	0.08	0.09	0.11
Volleyball Varsity Asst. 2	0.07	0.08	0.09	0.11
G Basketball Vars. Asst. 1	0.07	0.08	0.09	0.11
G Basketball C Team	0.07	0.08	0.09	0.11
B Basketball Vars. Asst. 1	0.07	0.08	0.09	0.11
B Basketball C Team	0.07	0.08	0.09	0.11
Wrestling Varsity Asst.	0.07	0.08	0.09	0.11
Wrestling Varsity Asst.	0.07	0.08	0.09	0.11
Softball Asst. 1	0.06	0.07	0.08	0.1
Softball Asst. 2	0.06	0.07	0.08	0.1
Cross Country Asst.	0.06	0.07	0.08	0.1
Track Varsity Asst. 1	0.06	0.07	0.08	0.1
Track Varsity Asst. 2	0.06	0.07	0.08	0.1
Track Varsity Asst. 3	0.06	0.07	0.08	0.1
Baseball Asst 1	0.06	0.07	0.08	0.1
Baseball Asst 2	0.06	0.07	0.08	0.1
Speech Asst. 1	0.05	0.055	0.06	0.065
Speech Asst. 2	0.05	0.055	0.06	0.065
Drama Asst. 1	0.04	0.045	0.05	0.055
Drama Asst. 2	0.04	0.045	0.05	0.055

Malcolm Public Schools 2024-2025 Extra-Duty Schedule (EDS)

Position	YRS 1-3	YRS 4-6	YRS 7-9	YRS 10+
JH Head Coaches				
Volleyball JH Head	0.05	0.055	0.06	0.065
Football JH Head	0.05	0.055	0.06	0.065
G Basketball JH Head	0.05	0.055	0.06	0.065
B Basketball JH Head	0.05	0.055	0.06	0.065
Wrestling JH Head (Boys)	0.05	0.055	0.06	0.065
Wrestling JH Head (Girls)	0.05	0.055	0.06	0.065
Track JH Head	0.05	0.055	0.06	0.065
JH XC Head	0.05	0.055	0.06	0.065
JH Quiz Bowl	0.01	0.01	0.015	0.02
JH Assistant Coaches				
Volleyball JH Asst.	0.04	0.045	0.05	0.055
Football JH Asst.	0.04	0.045	0.05	0.055
G Basketball JH Asst.	0.04	0.045	0.05	0.055
B Basketball JH Asst.	0.04	0.045	0.05	0.055
Wrestling JH Asst.(Boys)	0.04	0.045	0.05	0.055
Wrestling JH Asst. (Girls)	0.04	0.045	0.05	0.055
JH Track Asst. 1	0.04	0.045	0.05	0.055
JH Track Asst. 2	0.04	0.045	0.05	0.055
Sponsors				
Strength & Conditioning	0.09			
Cheer	0.09			
Yearbook	0.09			
Student Council 1	0.05			
Student Council 2	0.05			
Strive TV	0.02			
Teammates	0.02			
Senior Sponsor 1	0.01			
Senior Sponsor 2	0.01			
Senior Sponsor 3	0.01			
Senior Sponsor 4	0.01			
Junior Sponsors				
Junior Sponsor 1	0.015			
Junior Sponsor 2	0.015			
Junior Sponsor 3	0.01			
Junior Sponsor 4	0.01			
Sophomore Sponsors				
Sophomore Sponsor 1	0.01			
Sophomore Sponsor 2	0.01			
Sophomore Sponsor 3	0.01			
Sophomore Sponsor 4	0.01			
Freshmen Sponsors				
Freshmen Sponsor 1	0.01			
Freshmen Sponsor 2	0.01			
Freshmen Sponsor 3	0.01			
Freshmen Sponsor 4	0.01			
Concessions Managers				
Concessions Managers	0.09	0.75 FTE		
Concessions Asst. Manager	0.03	.25 FTE		

Exhibit D

		Regular Season Weeks	Activity Salaries	Salary Per Week	(Potential) Additional Weeks (AW)	Postseason Compensation
			Index x Base	Salary/Weeks		
Softball		9			1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Volleyball		13			2	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Football		11			4	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Girls' BB		14			2	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Boys' BB		15			2	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach					
Baseball		10			1	
	Co-Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
Drama		TBD			1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Wrestling		13			1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Cross Country		10			1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Track		11			1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
Speech					1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
	Assistant Coach		Salary	Sal. per Week (SPW)		SPW x AW
FBLA					1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW
Skills					1	
	Head Coach		Salary	Sal. per Week (SPW)		SPW x AW

PERSONNEL - CERTIFIED**POLICY: 4750****TEMPORARY EARLY RETIREMENT INCENTIVE PROGRAM****A. PURPOSE AND OBJECTIVES:**

The purpose of this program is to encourage eligible certificated employees who are considering an early-leave decision to accelerate their retirement plans at the end of the 2024-2025 school year. Objectives include, but are not limited to, the following:

1. To offer financial incentives which will assist long-term employees considering early retirement or early-leaving decisions.
2. To reduce costs to the School District by replacing maximum salaried employees with lesser salaried employees.
3. To provide a better balance of employee experience.

B. QUALIFICATIONS:

1. **Certificated Employee:** To be a participant, a person must be employed by the School District, as of the date of the person's application, and in the position of a fully certified teacher.
2. **Full-Time Equivalency:** Certificated Employees, both full-time and part-time, may participate in the Temporary Early Retirement Incentive Program ("TERIP"), provided that the part-time employees' benefits under such program shall be based on their part-time salary schedule for the academic year preceding early separation.
3. **Eligibility Requirements:** In order for a Certificated Employee to be eligible for this program they must meet the following requirements:
 - a. **Minimum Age and Years of Service:** The employee must be fifty-five (55) years of age on or before August 31, 2025 and have completed at least fifteen (15) consecutive years of credited service to the Malcolm Public Schools ("School District"). Credited service shall mean continuous employment with the Malcolm Public School District as a certificated employee through the employee's last year of service. Board approved military service, sabbatical and/or approved leave of absence, or other leave required to be granted according to law, shall not be included as credited years of service, but such events shall not disrupt continuous employment for purposes of this paragraph. In determining years of credited service with the School District, part-time employment is equal to full-time employment. Additionally, a one-year service credit shall be granted if the employee has completed more than one-half of a school year.
 - b. **Salary Schedule Placement:** The Certificated Employee must have an experience step placement of 1.76 or more on the BA+36, MA, MA+9, MA+18, or MA +27 columns of the salary schedule that is a part of the collective bargaining agreement between the school district and the Malcolm Education Association in effect for the 2024-25 school year.

**PERSONNEL - CERTIFIED
POLICY 4750-CONTINUED**

4. **List of Eligible Employees:** On or before **Feb. 1, 2025**, the administration of the School District shall provide all eligible certificated employees of the School District verification of their individual number of years of credited service in the Malcolm Public School District.

C. ENROLLMENT REQUIREMENTS:

1. **Resignation:** Employee participants in the program shall resign their teaching position with the School District effective at the close of the **2024 - 2025** school year, in consideration for the benefits outlined in paragraph "D" below.
2. **Notice of Program and Future Employment:** The Superintendent shall deliver to all certificated employees of the School District a copy of this Temporary Early Retirement Incentive Program (TERIP) and a copy of the attendant TERIP Application and Agreement on or before **January 15th, 2025**; a copy of said TERIP, Application and Agreement, as it now exists, may be obtained from the office of the Superintendent, as it may from time to time be amended.

If the certificated employee participating in this program is re-employed by the School District as a certificated employee to a position of .5 FTE or greater within five (5) years of September 1 of the year in which said resignation is effective, said teacher shall refund to the School District that portion of the monies received under this program for any portion of said five year period that has not elapsed as of the date said certificated employee is re-employed on a per diem pro rata basis; however, this provision shall not apply to a participant substitute teaching for the district on a per diem basis.

3. **Application and Agreement:** Any employee who attains the minimum eligibility requirements shall be eligible to participate in the TERIP. Each qualified employee who wishes to participate must submit an Application and Agreement form properly executed, which is to be received in the office of the Superintendent on or before **March 1, 2025**
4. . The Application and Agreement may be withdrawn by the employee at any time within seven (7) days following the date when it was received by the office of the Superintendent. The Superintendent shall review the employee's record to determine eligibility. If eligible, the Board of Education shall approve the Application and Agreement, except as may be otherwise provided herein, or at such later time as deemed appropriate. **FAILURE TO SUBMIT THE APPLICATION OR AGREEMENT WITHIN THE TIME FRAME SPECIFIED IN THIS PARAGRAPH SHALL RESULT IN THE REJECTION OF SUCH APPLICATION OR AGREEMENT.**
5. **Acceptance or Rejection of Applications:** The Board of Education of the School District, in its sole and absolute discretion, reserves the right to accept or reject any or all applications based on financial exigencies, availability of funds, budget, expenses, revenue, and other school finance issues.
6. **Criteria for Selection:** The total number of Eligible Employees that may participate in this TERIP shall not exceed (2) two Certificated Employees. If there are more than (2) two applicants for participation in the TERIP, the selection of which Certificated Employee(s) who will be allowed to participate in the TERIP shall be based upon the following criteria in descending order:
 - a. **Highest Salary:** The Certificated Employee(s) with the highest salary on the salary schedule that is a part of the collective bargaining agreement between the school district and the Malcolm Education Association in effect for the **2024-25** school year will be given preference for participation in the TERIP.

**PERSONNEL - CERTIFIED
POLICY 4750 - CONTINUED**

- b. **Date of Application:** If two (2) or more Certificated Employees have the same salary under paragraph “a.” above, the Certificated Employee(s) with the date of application, first in time, will be given preference for participation in the TERIP. Applications will be date stamped by the Superintendent’s office.
 - c. **Tie Breaker:** If two (2) or more Certificated Employees tie on criteria “a.” and “b.”, the names of those persons who are tied shall be placed in a container and names will be drawn from the container for each opening in the TERIP.
6. **Terminated Employee’s Ineligibility:** An employee who has received written notice of possible termination for reasons other than reduction in force, or who has received written notice of possible cancellation shall **NOT** be eligible and may **NOT** participate in this program, **UNLESS** after having a hearing before the Board of Education, it is determined that said employee shall not be canceled or terminated, or the decision of the Board of Education to terminate or cancel is subsequently set aside. An employee who has received written notice of possible termination for reason of a reduction in force shall be eligible and may participate in this program if, but only if, said employee expressly waives all rights to which he or she may be entitled under the reduction in force law.

D. BENEFITS:

- 1. **EARLY RETIREMENT BENEFITS:** In consideration of the Certificated Employee’s resignation, and of other covenants and conditions set forth in this Application and Agreement, The Certificated Employee shall receive the following benefits and payments, to-wit:

- (a) **Early Retirement Benefit:** A Certificated Employee shall be paid the sum of \$ _____, which was calculated based on the following formula, to wit:

One point twenty-five percent (1.25 %) of the Certificated Employee’s base salary figure for the 2024-25 school year of \$ _____ multiplied by _____ years of credited service to the Malcolm School District equals the early retirement benefit of \$ _____. No extra duty, extended contract pay, or fringe benefits shall be calculated into this formula. **Notwithstanding any provision herein to the contrary, the total amount to be paid to any Certificated Employee shall not exceed a total of \$35,000.**

- (1) **Payment Options:** The Certificated Employee may elect one of the following payment options, provided, however, that such payment options are subject to approval by the Board of Education of the School District which in its sole discretion may select a different payment schedule; the Certificated Employee is to check one option only on the Application and Agreement form provided, to wit:

- (i) Two (2) equal payments, the first to be paid on or before September 15, 2025 and the second to be paid on or before January 15, 2026; or
- (ii) Three (3) equal payments, the first to be paid on or before September 15, 2025 and the second to be paid on or before January 15, 2026 and the third to be paid on or before September 15, 2026; or
- (iii) Four (4) equal payments, the first to be paid on or before September 15, 2025 and the second to be paid on or before January 15, 2026 and the third to be paid on or before September 15, 2026 and the fourth to be paid on or before January 15, 2027; or

**PERSONNEL - CERTIFIED
POLICY 4750 – CONTINUED**

- (iv) Five (5) equal payments, the first to be paid on or before September 15, 2025 and the second to be paid on or before January 15, 2026 and the third to be paid on or before September 15, 2026 and the fourth to be paid on or before January 15, 2027 and the fifth to be paid on or before September 15, 2027; or

- (v) Six (6) equal payments, the first to be paid on or before September 15, 2025 and the second to be paid on or before January 15, 2026 and the third to be paid on or before September 15, 2026 and the fourth to be paid on or before January 15, 2027 and the fifth to be paid on or before September 15, 2027 and the sixth to be paid on or before January 15, 2028;

2. **Source of Funds:** The School District shall pay the entire cost of the program.

3. **Administration:** This Program shall be administered by the Board of Education by and through the administration of the School District.

4. **Beneficiary Designation:** In order for the application to be considered complete, a beneficiary must be designated. Upon death of the Certificated Employee before all benefits are paid, the beneficiary has the choice to receive the remaining benefits as scheduled each year, or may opt to take the remaining funds in one lump sum on the next designated date.

5. **Lifetime Activity Passes:** Any participant shall be given a complimentary lifetime activity pass for the Malcolm Public School District.

6. **Income Tax Consequences:** Cash received as an early retirement incentive has been determined to be taxable income for state and federal income tax purposes, and will be treated as such. It will be reported as a taxable retirement payment. The social security percentage and any other required state or federal withholdings will be subtracted from each payment to the retiree.

7. **COBRA Rights:** Pursuant to COBRA, a retired employee will have the opportunity to continue participation in the School District’s group health insurance plan for at least eighteen (18) months following retirement upon payment by the employee of the monthly insurance premium.

**PERSONNEL - CERTIFIED
POLICY 4750 - CONTINUED**

E. TIME FOR CONSIDERATION OF APPLICATION AND AGREEMENT, AND WAIVER AND RELEASE OF CLAIMS:

1. **Time to Consider Application and Agreement:** An employee who elects to participate in the Malcolm Public School District Temporary Early Retirement Incentive Program shall be given at least forty-five (45) days within which to consider the TERIP Application and Agreement. That TERIP Application and Agreement shall alert the employee that the Malcolm Public School District Temporary Early Retirement Incentive Program is totally voluntary in nature.
2. **Waiver and Release of Claims:** The TERIP Application and Agreement shall also include a specific Waiver and Release of Claims of the participants' rights under the Age Discrimination and Employment Act (ADEA) 29 USC 621-63 and the Act Prohibiting Unjust Discrimination in Employment Because of Age, **Neb. Rev. Stat.** 48-1001 et seq., the Employee Retirement Income Security Act of 1974 (ERISA), 29 USCS 51001 et seq., and all other state and federal constitutions, statutes and regulations that relate to the validity of the TERIP, and allow the employee to revoke the Release or Waiver at any time within seven (7) days after signing the contract, and advise the employee to consult with an attorney before signing the Application and Agreement.

F. TERM OF PROGRAM:

The Malcolm Public School's TERIP shall be offered only to eligible employees as defined herein, who meet requirements on or prior to **August 31, 2025**, and who timely submit a TERIP Application and Agreement. This TERIP program and policy, and all benefits provided herein, have been repealed and shall expire and be of no force and effect on, and as of **August 31, 2025**.

Date Adopted and School Year Approved for Enforcement of Policy and Application:

***** Minimum Experience Step Placement moves from BA+36, 1.60 to MA, 1.76 in 2011-2012**

Policy Adopted 4/20/98 School Year Approved for Enforcement 97-98, 01-02, 02-03, 03-04, 04-05, 05-06, 06-07, 07-08, 08-09, 09-10, 10-11, 11-12, 12-13, 13-14, 14-15, 15-16, 16-17, 17-18, 18-19, 19-20, 20-21, 21-22, 22-23, 23-24, 24-25

**MALCOLM PUBLIC SCHOOLS
VOLUNTARY EARLY RETIREMENT INCENTIVE PROGRAM
APPLICATION AND AGREEMENT**

(NOTE: THIS APPLICATION AND AGREEMENT MUST BE SUBMITTED TO THE SUPERINTENDENT ON OR BEFORE MARCH 1, 2025).

This Temporary Early Retirement Incentive Program (“TERIP”) Application and Agreement is offered and made this _____ day of _____, 20____, between Lancaster County School District 148 a/k/a/ Malcolm Public School District, hereinafter referred to as the “school district”, and _____, (“Certificated Employee”), whose address is _____, in _____, Nebraska.

WHEREAS, the School District has established a TERIP to be offered during the remainder of the 2024-25 school year only, for the purpose of encouraging eligible certificated employees who are considering an early leave decision to accelerate their retirement plans; and,

WHEREAS, the Certificated Employee is desirous of voluntarily participating in the TERIP sponsored by the School District, and in the voluntary termination of the Certificated Employee’s employment; and,

WHEREAS, the Certificated Employee is or will be fifty-five (55) years of age on or before August 31, 2025, and will have completed at least fifteen (15) consecutive years of credited service to the School District on or before August 31, 2025, and has an experience step placement of 1.76 or more on the BA+36, MA, MA+9, MA+18, or MA+27 columns of the salary schedule that is a part of the collective bargaining agreement between the school district and the Malcolm Education Association in effect for the 2024-25 school year; and,

WHEREAS, the Certificated Employee acknowledges that he/she has had forty-five (45) or more days to consider the ramifications of participation in the TERIP, and acknowledges that the Certificated Employee’s participation in the TERIP is voluntary and that the Certificated Employee was not coerced in any manner to participate in the TERIP sponsored by the School District.

NOW, THEREFORE, in consideration of the mutual covenants, conditions, and stipulations set forth in this Application and Agreement, the Certificated Employee and the School District hereby agree as follows:

1. ELIGIBLE EMPLOYEE QUALIFICATIONS:

a. Age:

(1) Age as of August 31, 2025: _____

(2) Date of Birth: ____/____/____

PERSONNEL - CERTIFICATED

APPLICATION - POLICY 4750 CONTINUED

b. Years of continuous service:

(1) Date of Hire _____

(2) Number of Years: ____

c. Salary Schedule Placement (fill in appropriate column and step):

Column: ____ Step: ____ Salary Amount: _____

2. CERTIFICATED EMPLOYEE RESIGNATION: The Certificated Employee, by signing this Application and Agreement, hereby voluntarily, unconditionally, and irrevocably resigns from the Certificated Employee’s teaching position and from all other employment relations with the School District effective at the end of the 2024-25 school year, and further hereby waives any and all notice of action by the Board of Education of the School District to accept the resignation and to terminate the Certificated Employee’s continuing contract and employment with the School District, and waives any and all rights the Certificated Employee may have under Neb. Rev. Stat. 79-12,107 to 79-12,121 (old statute numbers), or 79-824 to 79-839 (new statute numbers), or other laws as they now exist or as they may be amended in the future relating to continued employment. The Certificated Employee further authorizes the Board of Education of the School District to advertise for, and contract with, a replacement-certificated employee, if deemed appropriate for the 2025-26 school year. The School District, by approving and signing this Application and Agreement, hereby unconditionally and irrevocably accepts the Certificated Employee’s resignation, ending all employment relations between the School District and the Certificated Employee, effective at the end of the 2024-25 school year. The Certificated Employee authorizes the School District to approve and accept this Application and Agreement immediately upon its presentation to the School District by the Certificated Employee.

3. EARLY RETIREMENT BENEFITS: In consideration of the Certificated Employee’s resignation, and of other covenants and conditions set forth in this Application and Agreement, the Certificated Employee shall receive the following benefits and payments, to-wit:

(a) **Early Retirement Benefit:** A Certificated Employee shall be paid the sum of _____, which was calculated based on the following formula, to wit:

One point twenty-five percent (1.25%) of the Certificated Employee’s base salary figure for the 2024-25 school year of \$ _____ multiplied by ____ years of credited service equals the early retirement benefit of \$ _____. No extra duty, extended contract pay, or fringe benefits shall be calculated into this formula.

1. **Notwithstanding any provision herein to the contrary, the total amount to be paid to any Certificated Employee shall not exceed a total of \$35,000.**
2. **Payment Options:** The Certificated Employee may elect one of the following payment options, provided, however, that such payment options are subject to approval by the Board of Education of the School District which in it’s sole discretion may select a different payment schedule. (The Certificated Employee is to check one option only):

PERSONNEL - CERTIFICATED

POLICY 4750 - APPLICATION CONTINUED

- (i) Two (2) equal payments, the first to be paid on or before September 15, 2025 and the second to be paid on or before January 15, 2026; or
- (ii) Three (3) equal payments, the first to be paid on or before September 15, 2025 and the second to be paid on or before January 15, 2026 and the third to be paid on or before September 15, 2026; or
- (iii) Four (4) equal payments, the first to be paid on or before September 15, 2025 and the second to be paid on or before January 15, 2026 and the third to be paid on or before September 15, 2026 and the fourth to be paid on or before January 15, 2027; or
- (iv) Five (5) equal payments, the first to be paid on or before September 15, 2025 and the second to be paid on or before January 15, 2026 and the third to be paid on or before September 15, 2026 and the fourth to be paid on or before January 15, 2027 and the fifth to be paid on or before September 15, 2027; or
- (v) Six (6) equal payments, the first to be paid on or before September 15, 2025 and the second to be paid on or before January 15, 2026 and the third to be paid on or before September 15, 2026 and the fourth to be paid on or before January 15, 2027 and the fifth to be paid on or before September 15, 2027 and the sixth to be paid on or before January 15, 2028;

(2) **Beneficiary Designation:** The Certificated Employee hereby designates

_____, Whose address is _____,

Social Security No. _____, to be his/her beneficiary in case of his/her death. Any money due the Certificated Employee will continue to the Beneficiary until the total benefit distribution is paid in full pursuant to the provisions of this agreement.

(b) **Tax Consequences:** Early Retirement Incentive Benefits and Sick Leave Accumulation Benefits have been determined to be taxable income for State and Federal Income Tax purposes and will be treated as such. It will be reported as a taxable retirement payment. Social Security percentage and any other required State or Federal withholdings or deductions will be subtracted from each payment to the Certificated Employee.

**PERSONNEL - CERTIFICATED
POLICY 4750 - APPLICATION CONTINUED**

- 4. WAIVER AND RELEASE OF CLAIMS:** By entering into this Agreement the Certificated Employee hereby releases, waives, acquits, and forever discharges the School District, all past, present, and future members of the Board of Education of such School District in their official and individual capacities, the Administrators, and all other officers, agents, and employees of the School District, in their official and individual capacities, from any and all claims, however characterized, whether for damages, costs, expenses, compensation, penalties, wages, benefits, reinstatement, attorneys' fees, or attorneys' fees under 42 U.S.C. 1988, or the like, which the Certificated Employee may now have or which may accrue in the future with respect to, arising out of, or in relation to the Certificated Employee's employment with the School District, including, but not limited to, claims or rights under the Age Discrimination in Employment Act (ADEA), and the Older Workers Benefit Protection Act (OWBPA), 29 USC 621-634, the Employee Retirement Income Security Act of 1974 (ERISA), 29 USC 1001 et. seq., and the Act Prohibiting Unjust Discrimination in Employment on the Basis of Age, Neb. Rev. Stat. 48-1001 et seq., Title IX and under Title VII of the Civil Rights Act of 1964, as amended, the Civil Rights Act of 1866 and 1871, as amended from time to time, claims or rights under 42 U.S.C. 1981, through and including 42 U.S.C. 1988, the Americans with Disabilities Act, Section 50-4 of the Rehabilitation Act, the Family Medical Leave Act of 1993, all claims or rights relating to discrimination on the basis of race, ethnic background, color, religion, sex, age, disability, handicap, marital status or national origin before the state or federal EEOC or NEOC, or any other agency or department or the state or federal courts under any state or federal constitution, law, rule, or regulation, all claims or rights relating to libel, slander, breach of confidentiality or privacy, or any claims or rights of whatsoever nature arising under any other state, federal, or local constitution, statute, regulation, or ordinance arising out of the Certificated Employee's employment with the School District, this Application and Agreement, the TERIP, or the Certificated Employee's resignation from such employment. The Certificated Employee further covenants not to sue and hereby agrees not to institute any proceedings against, and agrees to indemnify and hold harmless, the School District or any other persons named herein in their official or individual capacities based on any matter relating to the Certificated Employee's employment at the School District, this Application and Agreement, the TERIP, or the Certificated Employee's resignation.

This waiver, release, covenants not to sue, and indemnification agreement is given in exchange for consideration in addition to that which the Certificated Employee is already entitled to pursuant to law. The Certificated Employee acknowledges that the Certificated Employee has been advised by this Application and Agreement, and in writing to consult with an attorney before entering into the TERIP or signing this Application and Agreement. The Certificated Employee further acknowledges that the Certificated Employee has had sufficient time to decide whether or not to execute this TERIP Application and Agreement, including sufficient time to consider the waiver and release of claims and all other matters contained herein.

**PERSONNEL - CERTIFICATED
POLICY 4750 - APPLICATION CONTINUED**

- 5. REVOCATION AND CANCELLATION OF AGREEMENT:** The Certificated Employee and the School District acknowledge that the Certificated Employee may revoke this Application and Agreement, and any waiver, release of claims, covenant not to sue, or indemnification contained herein, and cancel this Application and Agreement, at any time on or before the expiration of seven (7) days following the date when it was received by the office of the Superintendent.

Certificated Employee's Signature

STATE OF NEBRASKA)
)
COUNTY OF LANCASTER) ss.

On this _____ day of _____, 20 ____, before me, the undersigned notary public, duly commissioned and qualified in the aforesaid county, personally appeared _____, personally known to me to be the identical person who signed the above and foregoing Voluntary Early Retirement Benefit Program Application and Agreement and acknowledged the execution of the same to be _____ (his/her) voluntary act and deed.

WITNESS my hand and seal the day in your first above written.

Notary Public

Board President
Lancaster County School District 148
a/k/a/ Malcolm Public School District

STATE OF NEBRASKA)
)
COUNTY OF LANCASTER) ss.

On this _____ day of _____, 20 ____, before me, the undersigned notary public, duly commissioned and qualified in the aforesaid county, personally appeared _____, personally known to me to be the identical person who signed the above and foregoing Voluntary Early Retirement Benefit Program Application and Agreement and acknowledge the execution of the same to be _____ (his/her) voluntary act and deed.

WITNESS my hand and seal the day in your first above written.

Notary Public

Date Policy Originally Adopted 4/20/98 School Year Policy Readopted: 97-98, 01-02, 02-03, 03-04, 04-05, 05-06, 06-07, 07-08, 08-09, 09-10, 10-11, 11-12, 12-13, 13-14, 15-16, 16-17, 17-18, 18-19, 19-20, 20-21, 21-22, 22-23, 23-24, 24-25

ADMINISTRATIVE REPORT

Malcolm Jr/Sr High School

Excellence in Action

November 18th, 2024 | Simon Wiedel [Jr/Sr High Principal]

Red Ribbon Week | October 28th - November 1st

- Raised awareness about the importance of living a healthy lifestyle.
- Students participated in spirit dress-up days throughout the week.

UNL Pep Rally | November 4th [6th-8th Grade]

- Husker coaches and student-athletes spoke about the importance of education, sportsmanship, character development, teamwork, and responsible decision making.
- Students got to attend the Husker women's basketball game against UNO.

Veterans Day Program | November 11th

- 80+ veterans in attendance
- All students had the opportunity to contribute to the success of the program [speakers, vocal/band performances, etc.].
- Students served breakfast to veterans and their guests afterwards.

Cara Filler Presentation | November 14th

- Sponsored by The Nebraska Department of Transportation in coordination with Teens in the Driver's Seat [TDS].
- Cara Filler spoke on peer pressure, building resiliency, risk taking and traffic safety.

Celebrating Student Success

- Football to Playoffs
- JH & HS Students to All-State Chorus

Onward and Upward [Moving Forward]

- Career Development for Students
 - Work collaboratively to enhance what we offer to students to build the necessary skills to be successful after graduation.

Upcoming Dates

- November 27-29 | Thanksgiving Break
- December 13 | Early Dismissal [Teacher In-service]





Administrative Report
Westfall Elementary
Date: 11/18/2024
Amber Dolliver, PK-6 Principal

Elementary/School Information

- NWEA MAP Growth & Fluency Assessments
 - Winter Benchmark Assessments - reading, math, & science
- ANCHOR Info
 - Anchor assembly - monthly
 - Clipper Crew
 - Anchor expectations - school wide expectations
- School Activities:
 - UNL Pep Rally - Nov 4
 - Veterans Day Program - Nov. 11
 - 95+ veterans
 - NED Assembly - elementary students



Upcoming Events

- November 22nd - NED Assembly
- November 27th-29th - Thanksgiving Break
- December 3rd - K-5 Vocal & Band Concert
- December 12th - 6th-12th Vocal Concert
- December 13th - Early Dismissal
 - Teacher Professional Development
- December 16th - 6th-12th Instrumental Concert
- December 20th - End of 2nd Quarter (1st semester)