

Regular Meeting
Monday, December 9, 2024 6:00 PM
Plattsmouth Community Schools
Administration Center

1. Call Meeting to Order - This December regular meeting of the Plattsmouth Community Schools Board of Education is called to order on Monday, December 9, 2024, at 6:00 PM in the Plattsmouth Community Schools Administration Center Boardroom at 1912 Old Hwy. 34, Plattsmouth, NE.
2. Acknowledge Open Meetings Law posted on the wall in the boardroom.
3. Publication of Meeting - Notice of the meeting was published in the December 6, 2024 edition of The Daily Record and posted in the display case outside the administration center, at the Plattsmouth location of the U.S. Postal Service, and on the district website at www.pcsd.org.
4. Pledge of Allegiance
5. Roll Call: Allen, Foster, Harvey, Muller, Shuey, Siemonsma, Tesarek-Parsons, Winters, Woracek
6. Motion to excuse absences
7. Consent Agenda
 - 7.1. Agenda
 - 7.2. Minutes of the November Regular Meeting
 - 7.3. Treasurer's Report
 - 7.4. Review of the Control Budget
 - 7.5. Claim and transfer in the amount of: \$431,057.32
Prepays: \$15,328.37
 - 7.6. The administration recommends that Dr. Amber Johnson be transferred to the director of instructional services position beginning July 1, 2025.
 - 7.7. The administration recommends the hiring of Shannon S. Honold as our elementary school principal beginning July 1, 2025.

8. Public Forum: Reception of Delegates - A time limit of three minutes will be set for individual speakers on a given topic. A total time limit of thirty minutes will be set for all speakers on a given topic, with an effort to provide equal time for pros, cons, and neutral opinions. While the public forum is an opportunity for members of the public to speak during the meeting, there will not be back-and-forth discussions between members of the public and Board of Education members.
9. Hold a hearing to obtain public input for Policy 6400 Parent Involvement.
 - 9.1. Open the hearing at _____ PM.
 - 9.2. Invite public input
 - 9.3. Close the hearing at _____ PM.
10. Character Strong Presentation
11. Operations Committee Report
12. Finance Committee Report
13. Committee on American Civics Report
14. Negotiations Committee Report
15. Recess (approximately 5-10 minutes) at the discretion of the President
16. Celebration of Excellence
 - 16.1. Plattsmouth Community Schools was one of 35 school districts and Educational Service Units (ESUs) to be identified on the All Lines Interlocal Cooperative Aggregate Pool (ALICAP) 2023-2024 Safety Honor Roll. Some factors that are considered in determining school districts on the Safety Honor Roll include annual safety visits and the safety atmosphere across all job classifications. Thank you to all of our staff members who helped us earn this recognition!
 - 16.2. PCS earned the 2023-2024 All Lines Interlocal Cooperative Aggregate Pool (ALICAP) SafeSchools Award. Thank you to all of our staff members who helped us earn this recognition!
 - 16.3. Thank you to the following Board of Education members for their service to our school district: Jim Allen, Nolan Siemonsma, and Karen Tesarek-Parsons.
17. Administration Reports

- 17.1. Superintendent's Report
 - 17.2. High School Principal's Report
 - 17.3. Middle School Principal's Report
 - 17.4. Elementary Principal's Report
 - 17.5. Early Childhood/Head Start Report
 - 17.6. Special Education Report
 - 17.7. Instructional Services Report
18. Action Items
- 18.1. Discuss, consider, and take all action to approve an agreement with Claudia Pinto to provide interpreting services to PCS at a rate of \$45.00 per hour plus mileage at the State reimbursement rate.
 - 18.2. Discuss, consider, and take all action to approve an early graduation request for Gabriella C. Cobb to graduate in December of 2024.
 - 18.3. Discuss, consider, and take all action to acknowledge receipt and approval of the 2023-2024 audit.
 - 18.4. Discuss, consider, and take all action to approve the first reading of Policy Series 1000 Community Relations (Operations Committee).
 - 18.5. Discuss, consider, and take all action to approve the second reading of Policy Series 2000 Administration (Finance Committee).
 - 18.6. Discuss, consider, and take all action to approve the final reading of 3132 Internal Controls.
 - 18.7. Discuss, consider, and take all action to approve the final reading of 3240 Safety.
 - 18.8. Discuss, consider, and take all action to approve the final reading of 5414A Procedures and Standards for Identification of Learners with High Ability.
 - 18.9. Discuss, consider, and take all action to approve the final reading of Policy Series 6000 Instruction (Committee on American Civics), including the annual review of Policy 6400 Parent Involvement (see revised policy attached) and the annual review of 6410 District and School Title I Parent and Family Engagement.

- 18.10. Discuss, consider, and take all action to approve the second reading of Policy 8272 Code of Ethics.
- 18.11. Discuss, consider, and take all action to approve a Memorandum of Agreement and related Addendum between the Department of the Air Force and the Plattsmouth Community Schools.
- 18.12. Discuss, consider, and take all action to excuse the absences of Board of Education member Max Muller from Jan. 1, 2025 to May 1, 2025, due to a 16-week certified police officer training course at the Nebraska Law Enforcement Center in Grand Island, NE that will result in him not being physically present (if requested, virtual presence will be available without the right to vote) at the Board of Education meetings on the dates listed below.
Jan. 13, 2025
Feb. 10, 2025
Mar. 10, 2025
Apr. 14, 2025
- 18.13. Discuss, consider, and take all action to approve a request from our high school administration to change parent-teacher conferences from Wed., Mar. 6 and Thu., Mar. 7 to Tue., Feb. 25 and Thu., Feb. 27.
- 18.14. Discuss, consider, and take all action to approve the superintendent's evaluation.
- 18.15. Discuss, consider, and take all action to approve the purchase of a mobility mini-van from _____ with a cost of \$_____.
19. Announcements
- 19.1. Next meeting: 6:00 PM on Mon., Jan. 13, 2025
20. ADJOURNMENT
21. *Closed Session: If, during the course of the meeting, discussion of any items on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meeting Act.
22. *Sequence of Agenda: The sequence of the agenda topics is subject to change at the discretion of the board.

November Regular Meeting
Monday, November 11, 2024 6:00 PM
Plattsmouth Administration Center
1912 Old Highway 34
Plattsmouth, NE 68048

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

1. Call Meeting to Order - This regular meeting of the Plattsmouth Community Schools Board of Education is called to order on Monday, November 11, 2024 at 6:00 PM in the Plattsmouth Community Schools Administration Center Boardroom at 1912 Old Hwy. 34, Plattsmouth, NE.

The meeting was called to order at 6:00 PM

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

3. Publication of Meeting - Notice of the meeting was published in the November 7, 2024, edition of The Daily Record and posted in the display case outside the administration center, at the Plattsmouth location of the U.S. Postal Service, and on the district website at www.pcsd.org.

4. Pledge of Allegiance

5. Roll Call: Allen, Foster, Harvey, Muller, Shuey, Siemonsma, Tesarek-Parsons, Winters, Woracek

6. Motion to excuse absences

All board members were present.

7. Consent Agenda

Motion to approve the Consent Agenda. Motion by Winters and second by Foster. **Motion passed 9-0.**

7.1. Agenda

7.2. Minutes of the October Regular Meeting

7.3. Treasurer's Report

7.4. Review of the Control Budget

**7.5. Claim and transfer in the amount of: \$498,556.85
Prepays: \$14,560.96**

7.6. The administration recommends that Director of Instructional Services Dr. Cherie Larson be released from her contract, due to retirement, effective June, 30, 2025.

7.7. The administration recommends the hiring of business teacher Liz Lasure effective with the start of the 2nd semester in the 2024-2025 school year.

7.8. The administration recommends the hiring of career and technical education teacher Max Yarnell effective with the start of the 2nd semester in the 2024-2025 school year.

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

Jesse Burke addressed the board regarding early graduation at the end of his junior year in May 2025.

9. Elementary Report

Dr. Johnson provided an update on the Elementary Building.

10. Operations Committee report

Winters provided an update regarding the recent committee meeting.

11. Finance Committee Report

Siemonsma provided an update regarding the recent committee meeting.

12. Committee on American Civics Report

Shuey provided an update regarding the recent committee meeting.

13. Negotiations Committee Report

Tesarek-Parsons provided an update on the Negotiations Committee

14. Recess (approximately 5-10 minutes) at the discretion of the President

No recess was called.

15. Celebrations of Excellence

15.1. Congratulations to our PHS students, including LilyAnna Guthner (Soprano I) and Ava Thornton (Alto I), who earned 2024 Nebraska Music Educators Association (NMEA) All-State recognition.

15.2. Congratulations to our PHS Marching Band for earning Division 1 Superior Ratings for band, color guard, and percussion at the 2024 Nebraska State Bandmasters Association (NSBA) State Marching Band Competition in Lincoln, NE.

15.3. Congratulations to Mallory Robbins for earning a 7th-place medal out of 89 runners at the 2024 Class B State Cross Country Championship held in Kearney, NE. She was also named to Super State for the second year in a row by the Nebraska Coaches Association (NCA).

15.4. Congratulations to Kayla Briggs, Jolie Dix, Logan Ksiazek, and Riley Pletka for earning recognition as 2024 Nebraska School Activities Association (NSAA) Believers and Achievers. Click the available link for more information.

15.5. Congratulations to Stella Campin and Alexis Gregerson for being named to the Trailblazer Conference 2nd Team in softball. Congratulations to Ruby Campin and Justine Villamonte for being named Trailblazer Conference Honorable Mention for softball.

15.6. Congratulations to our 8th Grade Quiz Bowl team (Gabe Mitchell-Grogan, Gabe Woracek, Ryan Joy, and Ian Graves) for earning 3rd place out of twenty teams at the ESU #3 Quiz Bowl Meet.

15.7. Congratulations to our MS Volleyball Team for earning 2nd place in the Trailblazer Conference Tournament.

15.8. Thank you to our principals for their leadership of our buildings. We concluded National Principals Month on Oct. 31.

15.9. Thank you to our Veterans for their service to the United States of America.

16. Administration Reports

16.1. Superintendent's Report

16.2. High School Principal's Report

16.3. Middle School Principal's Report

16.4. Elementary Principal's Report

16.5. Early Childhood/Head Start Report

16.6. Special Education Report

16.7. Instructional Services Report

17. Action Items

17.1. Discuss, consider, and take all action to approve the first reading of Policy Series 2000 Administration (Finance Committee).

Motion by Muller and second by Tesarek-Parsons. **Motion passed 9-0.**

17.2. Discuss, consider, and take all action to approve the first reading of 3240 Safety.

Motion by Winters and second by Muller. **Motion passed 9-0.**

17.3. Discuss, consider, and take all action to approve the first reading of 5414A Procedures and Standards for Identification of Learnings with High Ability.

Motion by Winters and second by Muller. **Motion passed 9-0.**

17.4. Discuss, consider, and take all action to approve the second reading of Policy Series 6000 Instruction (Committee on American Civics).

Motion by Muller and second by Winters. **Motion passed 9-0.**

17.5. Discuss, consider, and take all action to approve the final reading of Policy Series 7000 New Construction. (Operations Committee).

Motion by Shuey and second by Allen. **Motion passed 9-0.**

17.6. Discuss, consider, and take all action to approve an exception to Policy 5207 Early Completion Plan and allow Jesse Burke to graduate at the end of his junior year in May of 2025, and allow him to walk at graduation, provided he successfully completes all academic requirements for graduation.

Motion by Shuey and second by Allen. **Motion passed 9-0.**

17.7. Discuss, consider, and take all action to approve a lease agreement with the Plattsmouth Youth Wrestling Club.

Motion by Shuey and second by Allen. **Motion passed 9-0.**

17.8. Discuss, consider, and take all action to approve the disposal of books from the middle school library and a 2006 Chevy Cobalt which was used in our auto classes.

Motion by Shuey and second by Allen. **Motion passed 9-0.**

17.9. Discuss, consider, and take all action to approve the proper disposal of unused and expired chemicals throughout the district.

Motion by Shuey and second by Winters. **Motion passed 9-0.**

17.10. Discuss, consider, and take all action to approve a Diesel/Tech. Class trip to AgriVision in Pacific Junction, IA.

Motion by Shuey and second by Winters. **Motion passed 9-0.**

17.11. Discuss, consider, and take all action to approve a Plattsmouth HS AFJROTC Drill Team trip to Council Bluffs, IA on Jan. 25, 2025.

Motion by Shuey and second by Winters. **Motion passed 9-0.**

17.12. Discuss, consider, and take all action to approve a HS Wrestling trip request from Jan. 1-4, 2026, to the Rumble on the Red in Fargo, ND.

Motion by Shuey and second by Siemonsma. **Motion passed 9-0.**

17.13. Discuss, consider, and take all action to approve the Head Start Change in Scope Application.

Motion by Shuey and second by Winters. **Motion passed 9-0.**

17.14. Discuss, consider, and take all action to approve the PCS Emergency Operations Plan (EOP) and delegate the authority for future changes to the Superintendent and Safety Committee.

Motion by Shuey and second by Winters. **Motion passed 9-0.**

17.15. Discuss, consider, and take all action to approve a high school painting proposal in the amount of \$30,514 from Plattsmouth Painting LLC.

Motion by Shuey and second by Winters. **Motion passed 9-0.**

17.16. Discuss, consider, and take all action to approve an agreement with Claudia Pinto to provide interpreting services to PCS at a rate of \$45.00 per hour plus mileage at the State reimbursement rate.

Motion by Winters and second by Harvey. **Motion to table the item until further information is provided. Motion passed 9-0.**

17.17. Discuss, consider, and take all action to approve the 2024-2025 PCS District Certificated Staff Handbook.

Motion by Shuey and second by Winters. **Motion passed 9-0.**

18. Announcements

18.1. Next regular meeting: 6:00 PM on Mon., Dec. 9, 2024

19. ADJOURNMENT

Motion to adjourn at 7:29 PM. **Passed 9-0** with a motion by Winters and a second by Muller.

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

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

Chairperson

Superintendent

DRAFT



Do Not Use For Account Transactions
PO BOX 3009
MONROE, WI 53566-8309

PLATTSMOUTH COMMUNITY SCHOOL
1912 OLD HIGHWAY 34
PLATTSMOUTH NE 68048-5676

November 30, 2024, monthly transaction statement
View your statements online at vanguard.com.

Vanguard Personal Investor

877-662-7447

**We've recently made changes to our statements.
You may notice that some information previously
included no longer appears on your statement.
For the most up-to-date information and status
of your account, visit Vanguard.com or download
our mobile app.**

Assets listed in this statement are held by Vanguard Brokerage Services® (VBS), a division of Vanguard Marketing Corporation (VMC), member FINRA and SIPC. Summary data are provided solely as a service and are for informational purposes only.

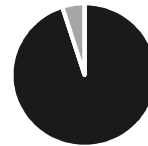
Statement overview

\$1,369,833.59

Total value of all accounts as of November 30, 2024

Accounts	Value on 10/31/2024	Value on 11/30/2024
Plattsmouth Community School		
Organization brokerage account	\$1,233,576.59	\$1,369,833.59

Asset mix



	Value on 11/30/2024
96.0% Stocks	\$1,314,971.90
0.0% Fixed Income	0.00
4.0% Short-term reserves	54,861.69
0.0% Other	0.00
	\$1,369,833.59

Your percentages are based on your holdings as of the prior month-end. Recalculated values are included. See Disclosures for more information.

Organization brokerage account—XXXX6980
 Plattsmouth Community School

Vanguard Personal Investor
 877-662-7447

Account overview

\$1,369,833.59

Total account value as of November 30, 2024

Year-to-date income

Taxable income	\$35,734.98
Nontaxable income	0.00
Total	\$35,734.98

Balances and holdings for Vanguard Brokerage Account—XXXX6980

Your securities are held in your cash account, unless otherwise noted. This section only shows securities that were held in the account at the end of the time period indicated.

Sweep program

Name	Quantity	Price on 11/30/2024	Balance on 10/31/2024	Balance on 11/30/2024
VANGUARD FEDERAL MONEY MARKET FUND 7-day SEC Yield: 4.59%	54,861.6900	\$1.00	\$54,367.36	\$54,861.69
Total Sweep Balance			\$54,367.36	\$54,861.69

ETFs

Symbol	Name	Quantity	Price on 11/30/2024	Balance on 10/31/2024	Balance on 11/30/2024
AMPL	ALPS ALERIAN MLP ETF NEW	3,696.5044	\$51.3200	\$168,550.05	\$189,704.60

Organization brokerage account—XXXX6980
 Plattsmouth Community School

Vanguard Personal Investor
 877-662-7447

Balances and holdings for Vanguard Brokerage Account—XXXX6980 continued

ETFs continued

Symbol	Name	Quantity	Price on 11/30/2024	Balance on 10/31/2024	Balance on 11/30/2024
SDY	SPDR SERIES TRUST S&P DIVIDEND ETF	867.0020	144.0000	119,802.33	124,848.28
				\$288,352.38	\$314,552.88

Stocks

Symbol	Name	Quantity	Price on 11/30/2024	Balance on 10/31/2024	Balance on 11/30/2024
ASML	ASML HOLDING NV NY REGISTRY SHS NEW 2012	205.5840	\$686.6100	\$138,265.51	\$141,156.03
BX	BLACKSTONE INC	4,216.7460	191.0900	703,755.03	805,777.99
RHP	RYMAN HOSPITALITY PPTYS INC	456.2010	117.2400	48,836.31	53,485.00
				\$890,856.85	\$1,000,419.02

Account activity for Vanguard Brokerage Account—XXXX6980

This section shows transactions that have settled by November 29, 2024.

Income summary

	Dividends	Interest	Tax-exempt interest	Short-term capital gains	Long-term capital gains	Other income
November	\$7,596.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Year-to-date	35,734.98	0.00	0.00	0.00	0.00	0.00

Organization brokerage account—XXXX6980
 Plattsmouth Community School

Vanguard Personal Investor
 877-662-7447

Account activity for Vanguard Brokerage Account – XXXX6980 continued

Completed transactions

Settlement date	Trade date	Symbol	Name	Transaction type	Account type	Quantity	Price	Commissions & fees	Amount
11/04	11/04	BX	BLACKSTONE INC	Dividend	-	-	-	-	\$1,816.55
11/04	11/04	BX	BLACKSTONE INC	Reinvestment	Cash	10.8170	\$167.9270	-	-1,816.55
11/05	11/04	BX	BLACKSTONE INC	Dividend (adj)	-	-	-	-	-1,816.55
11/05	11/04	BX	BLACKSTONE INC	Dividend	-	-	-	-	3,607.92
11/05	11/05	BX	BLACKSTONE INC	Reinvestment	Cash	21.4850	167.9270	-	-3,607.92
11/05	11/05	BX	BLACKSTONE INC	Reinvestment (adj)	Cash	-10.8170	167.9270	-	1,816.55
11/07	11/07	ASML	ASML HOLDING NV NY REGISTRY SHS NEW 2012	Dividend	-	-	-	-	337.44
11/07	11/07	ASML	FRGN-W/H @ SOURCE ASML HLDG NV NYRS NEW	Foreign Tax Withheld	-	-	-	-	-50.62
11/08	11/08	-	VANGUARD FEDERAL MONEY MARKET FUND	Sweep in	-	-	-	-	-286.82
11/18	11/18	AMLPL	ALPS ALERIAN MLP ETF NEW	Dividend	-	-	-	-	3,443.50
11/18	11/18	AMLPL	ALPS ALERIAN MLP ETF NEW	Reinvestment	Cash	71.7720	47.9780	-	-3,443.50
11/29	11/29	-	VANGUARD FEDERAL MONEY MARKET FUND	Dividend	-	-	-	-	207.51
11/29	11/29	-	VANGUARD FEDERAL MONEY MARKET FUND	Reinvestment	-	-	-	-	-207.51

If you had an adjustment to a dividend or interest payment from a previous month, the monthly amount shown under the Income Summary section of your brokerage statement may be overstated.

Disclosures

For our brokerage clients

Your brokerage cash and/or securities are held in custody by Vanguard Brokerage Services, a division of Vanguard Marketing Corporation, member FINRA and SIPC. Vanguard funds not held through your Vanguard Brokerage Services (VBS) account are held by The Vanguard Group, Inc., and are not protected by SIPC.

I. General information and key terms

Advice. Vanguard Brokerage Services provides point-in-time recommendations for certain brokerage products, accounts and services, and relating to account transfers and rollovers. However, unless Vanguard Brokerage Services affirmatively states that it is making a recommendation, it is not providing a recommendation. Vanguard Brokerage Services doesn't provide tax or legal advisory services and no one associated with Vanguard Brokerage Services is authorized to render such advice.

Direct Participation Program (DPP) and Real Estate Investment Trust (REIT). DPP and REIT securities are generally illiquid. The value of the security will be different than its purchase price. Any estimated value on your statement may not be realized when you seek to liquidate the security.

Financial statement. A Vanguard Brokerage financial statement is available for your inspection at any time upon request to Vanguard Brokerage Services.

Free credit balance. Any free credit balance carried for your account represents funds payable on demand, which, although properly accounted for on Vanguard Brokerage's books of record, aren't segregated and may be used in the conduct of its business to the extent permitted by law. Your settlement fund may be liquidated upon your request and the proceeds remitted to you.

Dividend reinvestment. When reinvesting dividends of eligible stocks, ETFs, and closed-end funds, Vanguard Brokerage Services combines cash distributions from the accounts of all clients who have requested reinvestment in the same security, and then uses that combined total to purchase additional shares of the security in the open market. The new shares are divided proportionately among the clients' accounts, in whole and fractional shares rounded to three decimal places. If the total purchase can't be completed in one trade, clients will receive shares purchased at the weighted average price paid by Vanguard Brokerage Services. Participants in our free dividend reinvestment program should refer to the "Completed transactions" area of the "Account activity for Vanguard Brokerage Account" section of their Vanguard statements for details of transaction history and dates.

For dividend reinvestment of mutual funds held in your brokerage account, the instructions are provided to the fund and the "settlement date" and "trade date" on your statement will generally represent the day the transaction is entered in your account record. Call Vanguard Brokerage Services with any questions.

Reporting brokerage account discrepancies. Promptly report in writing any inaccuracies or discrepancies in your Vanguard Brokerage account (including unauthorized trading) to Vanguard Brokerage Services. Any oral communication must be confirmed in writing to further protect your rights, including your rights under the Securities Investor Protection Act.

Margin accounts. If you maintain a margin account, this is a combined statement of your general account and a special memorandum account maintained for you under Regulation T issued by the Board of Governors of the Federal Reserve System. The permanent record of the separate account as required by Regulation T is available for your inspection upon request to Vanguard Brokerage Services. All securities must be held in your margin account. Note that purchases of open-end mutual funds and Vanguard ETFs® will settle in your cash account and after 30 days be moved into your margin account.

Money market fund transactions. Vanguard Brokerage Services may elect to send a monthly statement, in lieu of an immediate confirmation, for transactions executed pursuant to a periodic plan or an investment company plan, or executed in shares of any open-end registered money market mutual fund.

Orphaned fractional share transactions. Vanguard Brokerage Services may elect to send a monthly statement, in lieu of an immediate confirmation, for transactions executed to liquidate orphaned fractional share positions. Orphaned fractional share positions are fractional share positions held without a corresponding whole share position. Liquidations of these positions are executed by Vanguard Brokerage Services on a principal basis at the previous day's closing price, and the proceeds are credited to your account. No transaction fee is charged.

Open orders. A good-till-canceled (GTC) order will remain in effect for 60 calendar days after the business day on which the order was placed. If the 60th day falls during a weekend or on a holiday, the order will be canceled on the next business day before the markets open. GTC orders are automatically entered on a "do not reduce" (DNR) basis. The limit price won't be adjusted when a stock goes "ex-dividend." Orders for securities undergoing corporate actions such as, but not limited to, stock splits, stock dividends, special cash dividends, and spin-offs may be canceled before the market opening on the ex-dividend date of the corporate action. You must maintain records of all open orders. Be sure to review your open GTC orders periodically.

Option accounts. Information regarding commissions and charges related to the execution of an options transaction is provided in the transaction confirmation sent to you at the time of the transaction. These are also available upon request. You should advise us promptly of any changes in your investment objectives or financial situation.

Tax information. After year-end, Vanguard Brokerage Services is required to provide tax information to the IRS and other governmental authorities. At that time, you'll receive necessary information on the annual tax information statement; use that statement to prepare your tax filings. Note that certain types of assets typically need corrected tax forms.

Trade execution. Vanguard Brokerage Services may have acted as principal, agent, or both in the placement of trades for your account. Details are provided upon request to Vanguard Brokerage Services.

Average pricing. If average price transaction is indicated on this statement, details regarding the actual execution prices are available upon request to Vanguard Brokerage Services.

When issued. A short form of "when, as, and if issued." The term indicates a conditional transaction in a security authorized for issuance but not as yet actually issued. All "when issued" transactions are on an "if" basis, to be settled if and when the actual security is issued.

II. Portfolio holdings

The net market value of the securities in your account, including short positions, is reflected in this statement on a trade-date basis at the close of the statement period. The market prices have been obtained from quotation services that we believe to be reliable; however, we can't guarantee their accuracy. Securities for which a price isn't available are marked "—" and are omitted from the total. Prices listed reflect quotations on the statement date. Current prices are listed to help you track your account and aren't suitable for tax purposes. Account balances provided on the statement are displayed in short-form using only two decimal places.

Please logon to your account at Vanguard.com to review your account balances. Accrued interest represents interest earned but not yet received. Fund data on vanguard.com is generally updated mid-month. Depending on when you log on, there may be a difference between the asset mix shown on your statement and the data shown online. There also may be a difference between your fund's actual asset allocation and its target allocation. For more information about your fund's target allocation, go to vanguard.com.

Estimated values on statements. Vanguard Brokerage Services relies on external vendors to provide estimated, periodic valuation and market-price information for securities listed in your account statement. From time to time, this information isn't available or isn't received in time for posting to your account statement. In this case, the valuation or market price on your statement is marked "-" and the security hasn't been valued for purposes of calculating account totals. For owners of auction-rate securities: If an estimated valuation is provided on your account statement for auction-rate securities, please note that due to market illiquidity, you may not be able to sell the security at or near the estimated valuation listed on your account statement.

Asset mix for some funds recalculated by Vanguard. If the "Asset mix" section of your "Statement overview" page has a footnote that reads "Recalculated values are included," the asset allocation breakdown of particular funds within your portfolio among stocks, bonds, and short-term reserves has been calculated using long positions, margin credit or debit balances; short positions have been excluded. Certain funds employ trading strategies, such as risk hedging, short selling, and use of leverage and derivatives, that could result in significant short positions that can't be displayed using a standard asset allocation pie chart. Exclusion of these short positions may have a significant impact on the "Asset mix" pie chart. For more information about the strategies or holdings of a particular fund, see the fund's prospectus.

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<u>Vendor Name</u>		<u>Vendor Description</u>	<u>Amount</u>
<u>Checking</u>	1		
Checking	1	Fund: 01 GENERAL	
3 ARE ONE, INC		ADVERTIZING	25.33
AMAZON CAPITAL SERVICES INC		SUPPLIES	1,401.54
CANON FINANCIAL SERVICES, INC		COPIER LEASES	6,803.20
CDW GOVERNMENT INC		SUPPLIES	928.41
CHARTER COMMUNICATIONS HOLDING COMPANY LLC		SERVICE	30.44
CONNER, JULIE		REIMBURSEMENT	20.00
EDUCATIONAL SERVICE UNIT #3		SERVICE	51,312.94
FIRST STUDENT INC		TRANSPORTATION	81,169.89
FURCINI, DIANA		REIMBURSEMENT	20.00
Head Start Child and Family Development Program, INC.			3,000.00
LIFEARTS INTEGRATED HEALTH CENTER PC		DOT PHYSICALS	90.00
MENARDS BELLEVUE		SUPPLIES	248.66
NEBR ASSOC OF SCHOOL BOARDS		INSERVICE/FEES	750.00
NEBRASKA SAFETY CENTER		DRIVER TRAINING	270.00
PRIME HOME DEVELOPMENTAL DISABILITIES SERVICES INC		SERVICES	10,331.39
PROFESSIONAL HEATING AND AIR		SERVICE	347.00
SCHOOL SPECIALTY LLC		SUPPLIES	41,042.09
SCRIPPS NATIONAL SPELLING BEE		REGISTRATION	192.50
WITTE PHYSICAL THERAPY		SERVICES/SUPPLIES	2,458.33
YOUTH FRONTIERS INC		SPEAKER FEES/RESPECT	1,695.00

Fund Total: 202,136.72
Checking Account Total: 202,136.72

<u>Checking</u>	3		
Checking	3	Fund: 05 ACTIVITY FUND	
AMAZON CAPITAL SERVICES INC		SUPPLIES	468.48
AMERICAN ALLIANCE FOR INNOVATIVE SYSTEMS		SUPPLIER	2,700.00
CENTRAL CATHOLIC HIGH SCHOOL			75.00
CENTRAL HIGH SCHOOL DECA		CONF EXPENSE	129.00
COCA COLA OF OMAHA		BEVERAGES	120.24

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
COMPLETE MUSIC	DJ SERVICE	795.00
COPELAND, KADIN	OFFICIAL	135.00
FIRST STUDENT INC	TRANSPORTATION	1,137.62
HAUFF MID-AMERICA SPORTS INC	SUPPLIES	143.55
HOLIDAY INN OF KEARNEY	LODGING	239.90
MITTEIS, DOUG	OFFICIAL	135.00
TRANSFER EXPRESS INC	SUPPLIES	306.37

Fund Total:	6,385.16
Checking Account Total:	6,385.16

<u>Vendor Name</u>		<u>Vendor Description</u>	<u>Amount</u>
Checking	1		
Checking	1	Fund: 01 GENERAL	
3 ARE ONE, INC		ADVERTIZING	268.66
A A CAFETERIA		MEALS/SNACKS	375.00
ACTION BATTERIES UNLIMITED INC		SUPPLIES	1,596.92
ADKINS, MEREDITH		SLP CONTRACTOR	8,120.00
ALL COVERED		SERVICES	3,519.54
ALLIANCE BASEBALL OMAHA LLC		ADMISSION	210.00
AMAZON CAPITAL SERVICES INC		SUPPLIES	3,469.81
AVERY RENTS INC		SERVICE	30.80
BLACKWELL, KATHRYN		MILEAGE REIMBURSEMENT	1,013.04
BLOOM TO GROW THERAPY SERVICES, LLC		CONTRACTED SERVICES	9,861.75
BOARD OF REGENTS OF THE UNIVERSITY OF NEBRASKA		CAMPUS MEAL	143.75
BOMGAARS		SUPPLIES	453.51
BOO, INC		SERVICE/SUPPLIES	103.90
BORN TO RUN LLC		SERVICE	1,426.50
CANON FINANCIAL SERVICES, INC		COPIER LEASES	26.00
CAPITAL BUSINESS SYSTEMS INC		COPIER SUPPLIES/SERVICE	4,417.61
CASS COUNTY TREASURER		GENERAL ELECTION FEES	1,358.80
CITY OF PLATTSMOUTH		WATER & SEWER	2,562.70
CRICK, RYAN		MUSIC ACCOMPANIST SERVICES	280.00
DIGGINS, JUSTIN		MILEAGE REIMBURSEMENT	691.44
DUECHTING, CYNTHIA		LEP SERVICES	3,035.84
EDUCATIONAL SERVICE UNIT #3		SERVICE	380.00
FASTENAL COMPANY		SUPPLIES	4,843.29
FIBER PLATFORM LLC		EDUC VIDEO BUNDLE	2,092.36
FIREGUARD INC		SUPPLIES/SERVICE	3,032.20
FOLLETT CONTENT SOLUTIONS LLC		SUPPLIES	150.45
GONZALES, VICTORIA		MILEAGE REIMBURSEMENT/BROOKE VALLEY	731.64

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
GOODWILL INDUSTRIES INC	WORK EXPERIENCE TUITION	3,600.00
GUMDROP BOOKS	BOOKS	549.00
HEARTLAND FAMILY SERVICE	TUITION	7,390.62
HENRY-HOBSCHEIDT MOTORS, INC	SALES/SERVICE	120.00
HILLER ELECTRIC COMPANY	SERVICE	3,682.15
HOME DEPOT U.S.A. D/B/A HOME DEPOT PRO	SUPPLIES	3,003.20
IMPACT MANUFACTURING	SUPPLIES	433.20
INDUSTRIAL ARTS SUPPLY CO	SUPPLIES	35.91
IXL LEARNING INC	SUPPLIES	18,213.00
JOHANSEN, LAURA	NUTRITION SERVICES	285.00
JOHNSON HARDWARE CO	SUPPLIES	213.30
JUST FOR KIDS THERAPY INC	SERVICES	16,203.50
KAFFENBERGER, ADAM	SERVICE	2,135.00
KERNS EXCAVATING	SERVICE/SUPPLIES	220.00
LAKESHORE LEARNING MATERIALS	SUPPLIES	878.00
LEARNING A-Z	LICENSE	1,056.00
LIFEARTS INTEGRATED HEALTH CENTER PC	DOT PHYSICALS	90.00
MATHESON TRI-GAS INC	SUPPLIES	309.73
MOSS, DONNA	SPEECH LANGUAGE SERVICES	9,497.25
NATIONAL CONCRETE CUTTING INC	SERVICE	800.00
NCECBVI	VISION SERVICES	5,500.00
NEBR INFINITE CAMPUS USER GROUP	WORKSHOP	250.00
NEBRASKA PUBLIC POWER DISTRICT	ELECTRICITY	980.97
NEBRASKA STATE FIRE MARSHAL	FEE	240.00
OMAHA PUBLIC POWER DISTRICT	UPS/SERVICE	45.80
ONE SOURCE THE BACKGROUND CHECK COMPANY	SERVICE	538.00
PERMITE LLC	SERVICE	500.00
PRIME COMMUNICATIONS	REPAIRS	90.00

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
PROFESSIONAL HEATING AND AIR	SERVICE	980.00
PROFESSIONAL LOCK AND SAFE LLC	SERVICES	95.00
PSYCHEMEDICS CORPORATION	SERVICE/SUPPLIES	2,399.00
SCENARIO LEARNING, LLC	SUPPLIER	1,014.30
SCHOLASTIC LIBRARY	SUPPLIES	22.78
SCHOOL SPECIALTY LLC	SUPPLIES	318.53
SHRED IT US JV LLC	SHREDDING	153.57
STA ROMANA, AMYRALENE	MILEAGE TO PARENTS	84.42
STAUB - MULLER, LACEY	MILEAGE REIMBURSEMENT	1,596.74
TIME MANAGEMENT SYSTEMS	TIMEKEEPING SYSTEM SERVICE	331.00
TITAN MACHINERY INC	EQUIPMENT	892.40
US BANK NA	FUEL PURCHASES	857.35
VERIZON WIRELESS	CELL SERVICE	528.75
VISION SERVICE PLAN INSURANCE COMPANY	EMPLOYEE BENEFIT	9.22
VOICE & DATA SYSTEMS INC	SERVICE	768.00
WASTE MANAGEMENT OF NEBRASKA INC	TRASH SERVICE	1,783.59
WINDSTREAM	TELEPHONE SERVICE	2,284.65
	Fund Total:	145,174.44
Checking	1 Fund: 06 CAFETERIA	
CONESTOGA SCHOOLS	LUNCHES	1,568.45
HILAND DAIRY FOODS COMPANY LLC	DAIRY PRODUCTS	5,452.88
PLATTSMOUTH HEADSTART		12,528.72
PROFESSIONAL HEATING AND AIR	SERVICE	4,950.00
ROTELLA'S ITALIAN BAKERY INC	BREAD	1,015.28
SYSCO LINCOLN	SUPPLIES	30,214.99
	Fund Total:	55,730.32
Checking	1 Fund: 12 STUDENT FEES	
SCHMITT MUSIC CENTERS	SUPPLIES	65.00
	Fund Total:	65.00
	Checking Account Total:	200,969.76
<u>Checking</u>	3	
Checking	3 Fund: 05 ACTIVITY FUND	

<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Amount</u>
AMAZON CAPITAL SERVICES INC	SUPPLIES	1,284.31
APPLE COMPUTER INC	EQUIPMENT	9.99
BASHUS, BRENNEN	OFFICIAL	100.00
BROWN FLORAL & CREATIONS	FLOWERS	166.95
COPELAND, KADIN	OFFICIAL	275.00
COZAD COMMUNITY SCHOOLS	REGISTRATION	250.00
FAMILY, CAREER AND COMMUNITY LEADERS OF AMERICA INC	DUES	162.00
HAUFF MID-AMERICA SPORTS INC	SUPPLIES	12,502.26
J.W. PEPPER & SON INC	SUPPLIES	202.08
JOHNSTON, SEAN	OFFICIAL	80.00
JONES T-SHIRTS, INC.	SUPPLIES	2,024.19
LEWIS CENTRAL COMMUNITY SCHOOL DISTRICT	ENTRY FEES	350.00
MEYER, DEVAN	OFFICIAL	70.00
MITTEIS, DOUG	OFFICIAL	415.00
NEWBURN, BRONSON	OFFICIAL	100.00
QUBIT LLC	ACTIVITY VENDOR	373.00
RALSTON PUBLIC SCHOOLS	HEARING IMPAIRED SERVICES	100.00
RIDDELL/ALL AMERICAN SPORTS CORP	SERVICE/SUPPLIES	2,727.90
RUSSELL, ISAAK	OFFICIAL	70.00
SAVAGE, JEREMY	OFFICIAL	140.00
SYRACUSE SCHOOL DISTRICT #27	ENTRY FEES	120.00
WHITE, JOSHUA	OFFICIAL	70.00

Fund Total:	21,592.68
Checking Account Total:	21,592.68

<u>Vendor Name</u>		<u>Vendor Description</u>	<u>Amount</u>	
<u>Checking</u>	1			
Checking	1	Fund: 01 GENERAL		
FIRST NATIONAL BANK OF OMAHA		EXPENSES	32.28	
US BANK NATIONAL ASSOCIATION		CREDIT CARD	9,133.65	
		Fund Total:		9,165.93
<u>Checking</u>	1	Fund: 06 CAFETERIA		
US BANK NATIONAL ASSOCIATION		CREDIT CARD	170.46	
		Fund Total:		170.46
		Checking Account Total:		9,336.39
<u>Checking</u>	3			
Checking	3	Fund: 05 ACTIVITY FUND		
US BANK NATIONAL ASSOCIATION		CREDIT CARD	5,991.98	
		Fund Total:		5,991.98
		Checking Account Total:		5,991.98

Cash Flow Report

Fund	Cash Flow Beginning Cash	Cash Flow Revenue During Month	Cash Flow Expenses During Month	Cash Flow Ending Cash
01 GENERAL	3,963,147.52	759,235.45	(1,971,525.13)	2,750,857.84
02 DEPRECIATION FUND	25,943.58	1.70	0.00	25,945.28
03 EMPLOYEE BENEFITS FUND	29,380.00	5,013.86	(7,163.30)	27,230.56
05 ACTIVITY FUND	98,031.12	20,416.92	(38,731.34)	79,716.70
06 CAFETERIA	220,012.00	139,260.17	(137,443.86)	221,828.31
07 BOND FUND	1,162,996.82	6,309.54	0.00	1,169,306.36
08 SPECIAL BLDG FUND	772,808.31	1,239.96	0.00	774,048.27
09 QUALIFIED CAPITAL PURPOSE UNDERTAKING FU	758,410.96	1,504.95	0.00	759,915.91
Grand Total:	7,030,730.31	932,982.55	(2,154,863.63)	5,808,849.23

General Fund	DECEMBER
Petty Cash	\$ 9,529.84
Accounts Payable	\$ 52,453.84
Payroll	\$ 504,617.26
Total of bank accounts balances	\$ 566,600.94
Plus	
Head Start bank balance	\$ 6,902.41
NLAF	\$ 2,393,682.39
PENDING TRANSFR FR ACT TO PC	\$ 305.01
PAYROLL HSA ERROR RYERSON	\$ 268.50
PENDING TRANSFER FR SF TO AP	\$ 4,978.27
Total	\$ 2,972,737.52
Less	
Cafeteria Fund	\$ 221,828.31
OUTSTANDING Adjustment PR	\$ 51.37
End of Month Fund Total	\$ 2,750,857.84

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Account Number	Account Description	Revised Budget	Expended During Month	Activity	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01	GENERAL								
1100	REGULAR INSTRUCTIONAL PROGRAMS								
01 1100 111 001	REGULAR SALARIES/TEACHERS	2,202,000.00	160,094.92	160,094.92	21.81	1,721,715.24	0.00	0.00	0.00
	1,721,715.24								
01 1100 111 003	REGULAR SALARIES/TEACHERS	1,451,735.00	100,012.00	100,012.00	20.86	1,148,944.62	0.00	0.00	0.00
	1,148,944.62								
01 1100 111 009	REGULAR SALARIES/TEACHERS	1,198,300.00	76,264.24	76,264.24	20.53	952,344.67	0.00	0.00	0.00
	952,344.67								
01 1100 112 001	REG SALARIES/INSTRUCTIONAL AIDES	25,000.00	3,060.00	3,060.00	31.95	17,013.40	0.00	0.00	0.00
	17,013.40								
01 1100 112 003	REG SALARIES/INSTRUCTIONAL AIDES	18,000.00	816.37	816.37	5.37	17,033.63	0.00	0.00	0.00
	17,033.63								
01 1100 123 001	SUBSTITUTE TEACHER SALARIES	86,000.00	21,609.90	21,609.90	67.82	27,677.40	0.00	0.00	0.00
	27,677.40								
01 1100 123 003	SUBSTITUTE TEACHER SALARIES	45,000.00	14,952.15	14,952.15	73.28	12,024.55	0.00	0.00	0.00
	12,024.55								
01 1100 123 009	SUBSTITUTE TEACHER SALARIES	61,000.00	10,262.50	10,262.50	37.89	37,886.25	0.00	0.00	0.00
	37,886.25								
01 1100 150 001	EXTRA STIPENDS/NON INSTRUCTIONAL	40,000.00	3,772.33	3,772.33	39.89	24,045.01	0.00	0.00	0.00
	24,045.01								
01 1100 150 003	EXTRA STIPENDS/NON INSTRUCTIONAL	15,500.00	3,277.66	3,277.66	63.44	5,667.00	0.00	0.00	0.00
	5,667.00								
01 1100 151 000	ATTENDANCE/LONGEVITY INCENTIVE	60,000.00	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00
	60,000.00								
01 1100 151 001	ADD'L COMP TO TEACHERS/PROF STAFF	208,000.00	13,487.17	13,487.17	18.46	169,598.01	0.00	0.00	0.00
	169,598.01								
01 1100 151 003	ADD'L COMP TO TEACHERS/PROF STAFF	74,000.00	5,896.72	5,896.72	20.97	58,485.45	0.00	0.00	0.00
	58,485.45								
01 1100 151 009	ADD'L COMP TO TEACHERS/PROF STAFF	13,400.00	741.90	741.90	16.61	11,174.30	0.00	0.00	0.00
	11,174.30								
01 1100 211 001	GROUP INS FOR TEACHERS/PROF STAFF	20,000.00	1,464.54	1,464.54	21.97	15,606.38	0.00	0.00	0.00
	15,606.38								
01 1100 211 003	GROUP INS FOR TEACHERS/PROF STAFF	14,000.00	964.66	964.66	20.80	11,088.46	0.00	0.00	0.00
	11,088.46								
01 1100 211 009	GROUP INS FOR TEACHERS/PROF STAFF	12,000.00	742.69	742.69	19.94	9,607.01	0.00	0.00	0.00
	9,607.01								
01 1100 212 001	GROUP INSURANCE/INSTRUC AIDES	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00
	100.00								
01 1100 220 001	SOCIAL SECURITY/NON INSTRUCTIONAL	3,000.00	288.59	288.59	40.69	1,779.43	0.00	0.00	0.00
	1,779.43								
01 1100 220 003	SOCIAL SECURITY/NON INSTRUCTIONAL	1,000.00	250.75	250.75	75.23	247.75	0.00	0.00	0.00
	247.75								
01 1100 221 000	SOCIAL SECURITY/TEACHERS	4,500.00	0.00	0.00	0.00	4,500.00	0.00	0.00	0.00
	4,500.00								
01 1100 221 001	SOCIAL SECURITY/TEACHERS	185,000.00	13,448.98	13,448.98	21.72	144,808.94	0.00	0.00	0.00

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Account Number	Account Description	Revised Budget	Expended During Month	Activity	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
		144,808.94							
01 1100 221 003	SOCIAL SECURITY/TEACHERS		113,000.00	8,225.84	8,225.84	21.88	88,273.98	0.00	0.00
		88,273.98							
01 1100 221 009	SOCIAL SECURITY/TEACHERS		69,000.00	5,954.05	5,954.05	27.78	49,829.48	0.00	0.00
		49,829.48							
01 1100 222 001	SS/MEDICARE TO INSTRUCTIONAL AIDES		2,000.00	234.09	234.09	30.55	1,389.03	0.00	0.00
		1,389.03							
01 1100 222 003	SS/MEDICARE TO INSTRUCTIONAL AIDES		1,200.00	62.46	62.46	6.16	1,126.07	0.00	0.00
		1,126.07							
01 1100 223 001	SS/MEDICARE FOR SUBSTITUTE TEACHERS		6,500.00	1,653.21	1,653.21	68.64	2,038.32	0.00	0.00
		2,038.32							
01 1100 223 003	SS/MEDICARE FOR SUBSTITUTE TEACHERS		3,500.00	1,143.84	1,143.84	72.07	977.51	0.00	0.00
		977.51							
01 1100 223 009	SS/MEDICARE FOR SUBSTITUTE TEACHERS		4,500.00	785.14	785.14	39.30	2,731.62	0.00	0.00
		2,731.62							
01 1100 230 001	RETIREMENT/NON INSTRUCTIONAL		0.00	104.59	104.59	0.00	(313.77)	0.00	0.00
		(313.77)							
01 1100 230 003	RETIREMENT/NON INSTRUCTIONAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 1100 231 000	RETIREMENT/TEACHERS PROF STAFF		250.00	0.00	0.00	0.00	250.00	0.00	0.00
		250.00							
01 1100 231 001	RETIREMENT/TEACHERS PROF STAFF		173,000.00	12,604.94	12,604.94	21.86	135,188.24	0.00	0.00
		135,188.24							
01 1100 231 003	RETIREMENT/TEACHERS PROF STAFF		103,000.00	7,723.61	7,723.61	22.65	79,675.20	0.00	0.00
		79,675.20							
01 1100 231 009	RETIREMENT/TEACHERS PROF STAFF		87,000.00	5,660.28	5,660.28	20.97	68,753.56	0.00	0.00
		68,753.56							
01 1100 232 001	RETIREMENT/INSTRUCTIONAL AIDES		1,700.00	225.00	225.00	34.54	1,112.76	0.00	0.00
		1,112.76							
01 1100 232 003	RETIREMENT/INSTRUCTIONAL AIDES		1,100.00	60.03	60.03	5.46	1,039.97	0.00	0.00
		1,039.97							
01 1100 233 001	RETIREMENT CONTRIB/FAC SUBS		2,100.00	953.98	953.98	112.18	(255.81)	0.00	0.00
		(255.81)							
01 1100 233 003	RETIREMENT CONTRIB/FAC SUBS		1,000.00	378.18	378.18	81.89	181.07	0.00	0.00
		181.07							
01 1100 233 009	RETIREMENT CONTRIB/FAC SUBS		500.00	438.96	438.96	199.89	(499.43)	0.00	0.00
		(499.43)							
01 1100 237 000	ADD'L RETIREMENT CONTRIBUTION		100.00	0.00	0.00	0.00	100.00	0.00	0.00
		100.00							
01 1100 237 001	ADD'L RETIREMENT CONTRIBUTION		62,000.00	4,769.39	4,769.39	22.75	47,896.78	0.00	0.00
		47,896.78							
01 1100 237 003	ADD'L RETIREMENT CONTRIBUTION		36,000.00	2,802.82	2,802.82	23.09	27,688.25	0.00	0.00
		27,688.25							
01 1100 237 009	ADD'L RETIREMENT CONTRIBUTION		31,000.00	2,094.49	2,094.49	21.32	24,390.95	0.00	0.00

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Account Number	Account Description	Revised Budget	Expended During Month	Activity	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01 1150 231 009	RETIREMENT/TEACHERS PROF STAFF	2,600.00	172.77	172.77	19.94	2,081.69	0.00	0.00	0.00
01 1150 232 001	RETIREMENT/INSTRUCTIONAL AIDES	500.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00
01 1150 237 001	ADD'L RETIREMENT CONTRIBUTION	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00
01 1150 237 009	ADD'L RETIREMENT CONTRIBUTION	1,000.00	59.33	59.33	17.80	822.01	0.00	0.00	0.00
01 1150 281 001	HEALTH BENEFITS FOR TEACHERS/PROF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1150 281 009	HEALTH BENEFITS FOR TEACHERS/PROF	10,500.00	196.65	196.65	5.62	9,910.05	0.00	0.00	0.00
01 1150 320 000	PROFESSIONAL EDUCATIONAL SERVICES	31,000.00	3,900.80	3,900.80	34.30	20,366.08	0.00	0.00	0.00
01 1150 333 009	STAFF MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1150 530 000	COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1150 610 001	GENERAL SUPPLIES	300.00	0.00	0.00	4.98	300.00	0.00	14.95	0.00
01 1150 610 003	GENERAL SUPPLIES	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00
01 1150 610 009	GENERAL SUPPLIES	500.00	0.00	0.00	15.99	420.05	0.00	0.00	0.00
01 1150 643 000	WEB BASED SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1150 LIMITED ENGLISH PROFICIENCY			90,100.00	6,884.18	6,884.18	21.84	70,435.99	0.00	14.95
1160 POVERTY PROGRAMS									
01 1160 110 000	SALARIES OF NON INSTR EMPLOYEES	26,000.00	3,011.97	3,011.97	33.59	17,267.31	0.00	0.00	0.00
01 1160 111 000	SALARIES OF TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1160 111 001	SALARIES OF TEACHERS/PROF STAFF	125,000.00	11,012.99	11,012.99	26.70	91,622.50	0.00	0.00	0.00
01 1160 111 003	SALARIES OF TEACHERS/PROF STAFF	150,000.00	13,501.81	13,501.81	27.00	109,506.38	0.00	0.00	0.00
01 1160 111 009	SALARIES OF TEACHERS/PROF STAFF	290,000.00	25,110.55	25,110.55	20.46	230,677.01	0.00	0.00	0.00
01 1160 112 001	REG SALARIES/INSTRUCTIONAL AIDES	10,000.00	349.87	349.87	3.50	9,650.13	0.00	0.00	0.00
01 1160 112 003	REG SALARIES/INSTRUCTIONAL AIDES	0.00	409.59	409.59	0.00	(409.59)	0.00	0.00	0.00
01 1160 112 009	REG SALARIES/INSTRUCTIONAL AIDES	25,000.00	2,607.73	2,607.73	24.22	18,944.97	0.00	0.00	0.00

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		18,944.97							
01 1160 151 001	ADD'L COMP TO TEACHERS/PROF STAFF		2,800.00	487.50	487.50	55.98	1,232.50	0.00	0.00
		1,232.50							
01 1160 151 003	ADD'L COMP TO TEACHERS/PROF STAFF		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 1160 151 009	ADD'L COMP TO TEACHERS/PROF STAFF		500.00	0.00	0.00	132.00	(160.00)	0.00	0.00
		(160.00)							
01 1160 210 000	GROUP INS/NON INSTRUCTIONAL		150.00	19.45	19.45	22.82	115.77	0.00	0.00
		115.77							
01 1160 211 000	GROUP INS FOR TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 1160 211 001	GROUP INS FOR TEACHERS/PROF STAFF		1,500.00	85.80	85.80	17.39	1,239.19	0.00	0.00
		1,239.19							
01 1160 211 003	GROUP INS FOR TEACHERS/PROF STAFF		1,500.00	123.58	123.58	24.49	1,132.67	0.00	0.00
		1,132.67							
01 1160 211 009	GROUP INS FOR TEACHERS/PROF STAFF		2,000.00	248.90	248.90	29.54	1,409.26	0.00	0.00
		1,409.26							
01 1160 220 000	SS/MEDICARE/NON INSTR STAFF		2,100.00	233.13	233.13	32.30	1,421.60	0.00	0.00
		1,421.60							
01 1160 221 000	SS/MEDICARE TEACHERS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 1160 221 001	SOCIAL SECURITY/MED/TEACHERS		10,000.00	878.03	878.03	26.68	7,331.67	0.00	0.00
		7,331.67							
01 1160 221 003	SOCIAL SECURITY/MED/TEACHERS		12,000.00	1,014.66	1,014.66	25.26	8,969.07	0.00	0.00
		8,969.07							
01 1160 221 009	SOCIAL SECURITY/MED/TEACHERS		43,000.00	1,938.08	1,938.08	10.80	38,354.52	0.00	0.00
		38,354.52							
01 1160 222 001	SS/MEDICARE TO INSTRUCTIONAL AIDES		1,000.00	26.76	26.76	2.68	973.24	0.00	0.00
		973.24							
01 1160 222 003	SS/MEDICARE TO INSTRUCTIONAL AIDES		0.00	31.33	31.33	0.00	(31.33)	0.00	0.00
		(31.33)							
01 1160 222 009	SS/MEDICARE TO INSTRUCTIONAL AIDES		2,500.00	199.49	199.49	18.53	2,036.79	0.00	0.00
		2,036.79							
01 1160 230 000	RETIREMENT/NON INSTRU STAFF		2,000.00	221.79	221.79	25.40	1,491.95	0.00	0.00
		1,491.95							
01 1160 231 000	RETIREMENT/TEACHERS PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 1160 231 001	RETIREMENT/TEACHERS PROF STAFF		11,000.00	845.60	845.60	23.36	8,430.58	0.00	0.00
		8,430.58							
01 1160 231 003	RETIREMENT/TEACHERS PROF STAFF		12,000.00	992.76	992.76	24.81	9,022.60	0.00	0.00
		9,022.60							
01 1160 231 009	RETIREMENT/TEACHERS PROF STAFF		15,000.00	1,846.34	1,846.34	29.40	10,589.54	0.00	0.00
		10,589.54							
01 1160 232 001	RETIREMENT/INSTRUCTIONAL AIDES		1,000.00	25.72	25.72	2.57	974.28	0.00	0.00

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1160	PROPERTY PROGRAMS		1,003,050.00	85,844.48	85,844.48	23.44	767,979.04	0.00	60.00
1190	EARLY CHILDHOOD EDUC PROGRAMS								
01 1190 111 010	SALARIES OF TEACHERS/PROF STAFF		450.00	0.00	0.00	0.00	450.00	0.00	0.00
			450.00						
01 1190 221 010	SOC SECURITY/PROF STAFF		500.00	0.00	0.00	0.00	500.00	0.00	0.00
			500.00						
01 1190 231 010	RETIREMENT/TEACHERS PROF STAFF		500.00	0.00	0.00	0.00	500.00	0.00	0.00
			500.00						
01 1190 237 010	ADD'L RETIREMENT CONTRIBUTION		100.00	0.00	0.00	0.00	100.00	0.00	0.00
			100.00						
01 1190 340 010	OTHER PROFESSIONAL SERVICES & OFFICIALS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00						
01 1190 490 010	OTHER PROPERTY SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00						
01 1190 580 010	STUDENT TRANSPORTATION SER		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00						
1190	EARLY CHILDHOOD EDUC PROGRAMS		1,550.00	0.00	0.00	0.00	1,550.00	0.00	0.00
1193	MUSIC/FINE ARTS								
01 1193 409 001	MUSIC/FINE ARTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00						
01 1193 409 010	OLD CODE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00						
1193	MUSIC/FINE ARTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
1195	BAF FLEX FUNDING								
01 1195 112 010	REG SALARIES/INSTRUCTIONAL AIDES		30,000.00	0.00	0.00	16.86	24,943.08	0.00	0.00
			24,943.08						
01 1195 210 000	SOCIAL SECURITY		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00						
01 1195 212 010	GROUP INSURANCE/INSTRUC AIDES		100.00	0.00	0.00	3.83	96.17	0.00	0.00
			96.17						
01 1195 222 010	SS/MEDICARE TO INSTRUCTIONAL AIDES		2,500.00	0.00	0.00	16.63	2,084.35	0.00	0.00
			2,084.35						
01 1195 232 010	RETIREMENT/INSTRUCTIONAL AIDES		2,000.00	0.00	0.00	18.59	1,628.16	0.00	0.00
			1,628.16						
01 1195 237 010	ADD'L RETIREMENT CONTRIBUTION		1,000.00	0.00	0.00	12.77	872.32	0.00	0.00
			872.32						
01 1195 282 010	HEALTH BENEFITS/INSTR AIDES AND ASS'TS		2,500.00	0.00	0.00	15.84	2,104.01	0.00	0.00
			2,104.01						
01 1195 610 010	GENERAL SUPPLIES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
			500.00						
1195	BAF FLEX FUNDING		38,600.00	0.00	0.00	16.51	32,228.09	0.00	0.00
1200	SPECIAL EDUCATION PROGRAMS								
01 1200 110 000	REG SALARIES/NON INST STAFF		150,000.00	14,376.67	14,376.67	25.10	112,350.23	0.00	0.00
			112,350.23						
01 1200 111 000	SALARIES OF TEACHERS/PROF STAFF		50,000.00	0.00	0.00	0.00	50,000.00	0.00	0.00

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		50,000.00							
01 1200 111 001	SALARIES OF TEACHERS/PROF STAFF		250,000.00	17,467.94	17,467.94	20.52	198,709.22	0.00	0.00
		198,709.22							
01 1200 111 003	SALARIES OF TEACHERS/PROF STAFF		415,000.00	35,430.50	35,430.50	25.61	308,708.50	0.00	0.00
		308,708.50							
01 1200 111 009	SALARIES OF TEACHERS/PROF STAFF		470,000.00	30,993.46	30,993.46	19.00	380,679.14	0.00	0.00
		380,679.14							
01 1200 112 001	REG SALARIES/INSTRUCTIONAL AIDES		115,000.00	13,924.84	13,924.84	28.52	82,202.24	0.00	0.00
		82,202.24							
01 1200 112 001 0014	REG SALARIES/INSTRUCTIONAL AIDES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 1200 112 003	REG SALARIES/INSTRUCTIONAL AIDES		145,000.00	18,842.16	18,842.16	29.03	102,899.86	0.00	0.00
		102,899.86							
01 1200 112 009	REG SALARIES/INSTRUCTIONAL AIDES		225,000.00	31,556.04	31,556.04	30.54	156,275.51	0.00	0.00
		156,275.51							
01 1200 116 000	SALARIES/NON CERTIFIED PROFESSIONALS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 1200 123 001	SUBSTITUTE TEACHER SALARIES		2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00
		2,500.00							
01 1200 123 003	SUBSTITUTE TEACHER SALARIES		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
		5,000.00							
01 1200 123 009	SUBSTITUTE TEACHER SALARIES		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
		5,000.00							
01 1200 151 000 0012	ADD'L COMP TO PROF STAFF/MOE		10,000.00	790.23	790.23	23.71	7,629.31	0.00	0.00
		7,629.31							
01 1200 151 001	ADD'L COMP TO TEACHERS/PROF STAFF		5,000.00	61.83	61.83	11.81	4,409.51	0.00	0.00
		4,409.51							
01 1200 151 003	ADD'L COMP TO TEACHERS/PROF STAFF		5,000.00	530.58	530.58	21.03	3,948.26	0.00	0.00
		3,948.26							
01 1200 151 009	ADD'L COMP TO TEACHERS/PROF STAFF		5,000.00	61.83	61.83	5.81	4,709.51	0.00	0.00
		4,709.51							
01 1200 210 000	GROUP INS/NON INST STAFF		1,500.00	73.75	73.75	14.75	1,278.75	0.00	0.00
		1,278.75							
01 1200 211 000	GROUP INS FOR TEACHERS/PROF STAFF		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 1200 211 000 0012	GROUP INS FOR TEACHERS/PROF STAFF/MOE		300.00	6.03	6.03	6.03	281.91	0.00	0.00
		281.91							
01 1200 211 001	GROUP INS FOR TEACHERS/PROF STAFF		3,000.00	193.78	193.78	19.38	2,418.66	0.00	0.00
		2,418.66							
01 1200 211 003	GROUP INS FOR TEACHERS/PROF STAFF		3,700.00	317.33	317.33	25.73	2,748.01	0.00	0.00
		2,748.01							
01 1200 211 009	GROUP INS FOR TEACHERS/PROF STAFF		4,400.00	250.28	250.28	17.06	3,649.16	0.00	0.00
		3,649.16							

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		16,185.26							
01 1200 231 003	RETIREMENT/TEACHERS PROF STAFF		32,000.00	2,644.15	2,644.15	24.66	24,107.27	0.00	0.00
		24,107.27							
01 1200 231 009	RETIREMENT/TEACHERS PROF STAFF		35,000.00	2,283.43	2,283.43	18.83	28,411.08	0.00	0.00
		28,411.08							
01 1200 232 001	RETIREMENT/INSTRUCTIONAL AIDES		10,000.00	1,023.86	1,023.86	24.12	7,588.43	0.00	0.00
		7,588.43							
01 1200 232 003	RETIREMENT/INSTRUCTIONAL AIDES		10,000.00	1,033.38	1,033.38	23.61	7,639.20	0.00	0.00
		7,639.20							
01 1200 232 009	RETIREMENT/INSTRUCTIONAL AIDES		15,000.00	2,188.58	2,188.58	31.70	10,245.28	0.00	0.00
		10,245.28							
01 1200 233 001	RETIREMENT CONTRIB/FAC SUBS		100.00	0.00	0.00	0.00	100.00	0.00	0.00
		100.00							
01 1200 233 003	RETIREMENT CONTRIB/FAC SUBS		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 1200 233 009	RETIREMENT CONTRIB/FAC SUBS		100.00	0.00	0.00	0.00	100.00	0.00	0.00
		100.00							
01 1200 236 000	RETIREMENT CONTRIBUTION/PROF NON CERT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 1200 237 000	ADD'L RETIREMENT CONTRIBUTION		4,000.00	363.02	363.02	23.77	3,049.32	0.00	0.00
		3,049.32							
01 1200 237 000 0012	ADD'L RETIREMENT CONTRIBUTION		500.00	19.95	19.95	11.97	440.15	0.00	0.00
		440.15							
01 1200 237 001	ADD'L RETIREMENT CONTRIBUTION		10,000.00	794.23	794.23	21.38	7,861.86	0.00	0.00
		7,861.86							
01 1200 237 003	ADD'L RETIREMENT CONTRIBUTION		15,000.00	1,262.89	1,262.89	23.47	11,478.89	0.00	0.00
		11,478.89							
01 1200 237 009	ADD'L RETIREMENT CONTRIBUTION		20,000.00	1,535.71	1,535.71	19.48	16,104.53	0.00	0.00
		16,104.53							
01 1200 261 001	UNEMPLOYMENT/TEACHERS/ADM		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 1200 262 001	UNEMPLOYMENT/INSTRUC AIDES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 1200 262 003	UNEMPLOYMENT/INSTRUC AIDES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 1200 262 009	UNEMPLOYMENT/INSTRUC AIDES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 1200 280 000	HEALTH BENEFITS/NON INSTRUCTIONAL		23,000.00	1,948.32	1,948.32	25.41	17,155.04	0.00	0.00
		17,155.04							
01 1200 281 000	HEALTH BENEFITS FOR TEACHERS/PROF		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
		1,000.00							
01 1200 281 000 0012	HEALTH BENEFITS FOR TEACHERS/PROF/MOE		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
		5,000.00							
01 1200 281 001	HEALTH BENEFITS FOR TEACHERS/PROF		135,000.00	9,348.92	9,348.92	20.78	106,948.96	0.00	0.00

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01 1200 810 003	DUES AND FEES/ENTRY FEES		100.00	0.00	0.00	0.00	100.00	0.00	0.00
	100.00								
01 1200 810 009	DUES AND FEES/ENTRY FEES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 1200 890 000	NON REIMBURSABLE SPED		0.00	0.00	0.00	0.00	0.00	0.00	49.55
	(49.55)								
1200 2, SPECI	2, SPECIAL EDUCATION PROGRAMS		3,291,800.00	340,471.97	340,471.97	23.08	2,533,990.33	0.00	1,894.84
1291	SPED INSTRUCTIONAL PROGRAMS 3-5								
01 1291 110 010	REG SALARIES/NON INST STAFF		30,000.00	0.00	0.00	40.82	17,753.40	0.00	0.00
	17,753.40								
01 1291 111 010	SALARIES OF TEACHERS/PROF STAFF		120,000.00	2,986.52	2,986.52	17.68	98,788.45	0.00	0.00
	98,788.45								
01 1291 112 010	REG SALARIES/INSTRUCTIONAL AIDES		55,000.00	100.00	100.00	14.47	47,043.91	0.00	0.00
	47,043.91								
01 1291 123 010	SUBSTITUTE TEACHER SALARIES		0.00	0.00	0.00	0.00	(2,144.85)	0.00	0.00
	(2,144.85)								
01 1291 151 010	ADD'L COMP TO TEACHERS/PROF STAFF		500.00	0.00	0.00	0.00	500.00	0.00	0.00
	500.00								
01 1291 210 010	GROUP INS/NON INST STAFF		100.00	0.00	0.00	54.70	45.30	0.00	0.00
	45.30								
01 1291 211 010	GROUP INS FOR TEACHERS/PROF STAFF		1,200.00	25.30	25.30	16.51	1,001.93	0.00	0.00
	1,001.93								
01 1291 220 010	SOCIAL SECURITY/NON INST STAFF		2,100.00	0.00	0.00	44.19	1,171.96	0.00	0.00
	1,171.96								
01 1291 221 010	SOCIAL SECURITY/TEACHERS/PROF STAFF		10,000.00	231.34	231.34	16.28	8,372.36	0.00	0.00
	8,372.36								
01 1291 222 010	SS/MEDICARE TO INSTRUCTIONAL AIDES		4,500.00	7.65	7.65	13.53	3,891.37	0.00	0.00
	3,891.37								
01 1291 223 010	SS/MEDICARE FOR SUBSTITUTE TEACHERS		0.00	0.00	0.00	0.00	(164.07)	0.00	0.00
	(164.07)								
01 1291 230 010	RETIREMENT/NON INST STAFF		2,100.00	0.00	0.00	42.43	1,208.91	0.00	0.00
	1,208.91								
01 1291 231 010	RETIREMENT/TEACHERS PROF STAFF		9,000.00	219.59	219.59	17.33	7,440.38	0.00	0.00
	7,440.38								
01 1291 232 010	RETIREMENT/INSTRUCTIONAL AIDES		4,200.00	7.35	7.35	13.72	3,623.61	0.00	0.00
	3,623.61								
01 1291 233 010	RETIREMENT CONTRIB/FAC SUBS		50.00	0.00	0.00	311.98	(105.99)	0.00	0.00
	(105.99)								
01 1291 237 010	ADD'L RETIREMENT CONTRIBUTION		5,100.00	77.94	77.94	21.43	4,006.87	0.00	0.00
	4,006.87								
01 1291 262 010	UNEMPLOYMENT/AIDES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 1291 280 010	HEALTH BENEFITS/NON INSTRUCTIONAL		2,500.00	0.00	0.00	72.57	685.78	0.00	0.00
	685.78								
01 1291 281 010	HEALTH BENEFITS FOR TEACHERS/PROF		41,000.00	590.92	590.92	14.74	34,955.79	0.00	0.00

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		34,955.79							
01 1291 282 010	HEALTH BENEFITS/INSTR AIDES AND ASS'TS		100.00	0.00	0.00	0.00	100.00	0.00	0.00
		100.00							
01 1291 320 010	PROFESSIONAL EDUC SERVICES		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
		1,000.00							
01 1291 330 010	EMPLOYEE TRAINING		3,000.00	199.86	199.86	74.12	1,440.50	0.00	664.00
		776.50							
01 1291 340 010	OTHER PROFESSIONAL SERVICES & OFFICIALS		10,000.00	0.00	0.00	11.90	8,809.60	0.00	0.00
		8,809.60							
01 1291 382 010	TELEPHONE		3,000.00	0.00	0.00	8.60	2,742.11	0.00	0.00
		2,742.11							
01 1291 440 010	COPIER LEASE		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
		1,000.00							
01 1291 490 010	OTHER PROPERTY SERVICES		10,000.00	193.81	193.81	22.72	7,978.11	0.00	250.53
		7,727.58							
01 1291 540 010	ADVERTISING		500.00	0.00	0.00	21.66	391.69	0.00	0.00
		391.69							
01 1291 580 010	TRAVEL EXPENSE		100.00	0.00	0.00	0.00	100.00	0.00	0.00
		100.00							
01 1291 610 010	GENERAL SUPPLIES		25,000.00	5,356.91	5,356.91	41.08	16,769.65	0.00	2,040.07
		14,729.58							
01 1291 810 010	DUES AND FEES/ENTRY FEES		500.00	0.00	0.00	33.20	500.00	0.00	166.00
		334.00							
1291	9557 INSTRUCTIONAL PROGRAMS 3-		341,550.00	9,997.19	9,997.19	22.18	268,906.77	0.00	3,120.60
1292	SPED BIRTH TO 2								
01 1292 340 010	OTHER PROFESSIONAL SERVICES & OFFICIALS		1,300.00	0.00	0.00	0.00	1,300.00	0.00	0.00
		1,300.00							
1292	SPED BIRTH TO 2		1,300.00	0.00	0.00	0.00	1,300.00	0.00	0.00
1300	SUMMER SCHOOL								
01 1300 112 001	REG SALARIES/INSTRUCTIONAL AIDES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 1300 112 003	REG SALARIES/INSTRUCTIONAL AIDES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 1300 112 009	REG SALARIES/INSTRUCTIONAL AIDES		16,000.00	0.00	0.00	0.00	16,000.00	0.00	0.00
		16,000.00							
01 1300 123 009	SUBSTITUTE TEACHER SALARIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 1300 151 001	ADD'L COMP TO TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 1300 151 003	ADD'L COMP TO TEACHERS/PROF STAFF		1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00
		1,500.00							
01 1300 151 009	ADD'L COMP TO TEACHERS/PROF STAFF		29,000.00	0.00	0.00	0.00	29,000.00	0.00	0.00
		29,000.00							
01 1300 212 009	GROUP INSURANCE/INSTRUC AIDES		100.00	0.00	0.00	0.00	100.00	0.00	0.00
		100.00							
01 1300 221 001	SOCIAL SECURITY/TEACHERS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							

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01 2120 210 001	GROUP INS/NON INSTRUCTIONAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 2120 211 001	GROUP INS FOR TEACHERS/PROF STAFF		1,200.00	55.99	55.99	15.61	1,012.66	0.00	0.00
	1,012.66								
01 2120 211 003	GROUP INS FOR TEACHERS/PROF STAFF		1,000.00	81.88	81.88	22.63	773.73	0.00	0.00
	773.73								
01 2120 220 001	SOCIAL SECURITY/NON INSTR STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 2120 221 001	SOCIAL SECURITY/TEACHERS		11,000.00	510.33	510.33	15.24	9,323.71	0.00	0.00
	9,323.71								
01 2120 221 003	SOCIAL SECURITY/TEACHERS		7,000.00	646.06	646.06	25.57	5,210.39	0.00	0.00
	5,210.39								
01 2120 230 001	RETIREMENT/NON INST STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 2120 231 001	RETIREMENT/TEACHERS PROF STAFF		10,000.00	498.57	498.57	16.37	8,363.22	0.00	0.00
	8,363.22								
01 2120 231 003	RETIREMENT/TEACHERS PROF STAFF		6,500.00	624.60	624.60	26.66	4,767.24	0.00	0.00
	4,767.24								
01 2120 237 001	ADD'L RETIREMENT CONTRIBUTION		3,500.00	171.22	171.22	16.06	2,937.90	0.00	0.00
	2,937.90								
01 2120 237 003	ADD'L RETIREMENT CONTRIBUTION		2,200.00	214.49	214.49	27.05	1,604.97	0.00	0.00
	1,604.97								
01 2120 281 001	HEALTH BENEFITS FOR TEACHERS/PROF		35,000.00	1,377.17	1,377.17	13.68	30,212.38	0.00	0.00
	30,212.38								
01 2120 281 003	HEALTH BENEFITS FOR TEACHERS/PROF		28,000.00	2,404.43	2,404.43	27.63	20,263.93	0.00	0.00
	20,263.93								
01 2120 610 001	GENERAL SUPPLIES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
	500.00								
01 2120 610 003	GENERAL SUPPLIES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
	500.00								
2120	GENERAL SERVICES		316,400.00	21,860.51	21,860.51	21.10	249,642.81	0.00	0.00
2130	HEALTH SERVICES								
01 2130 110 003	REGULAR SALARIES/NON INSTR STAFF		23,000.00	1,604.67	1,604.67	17.58	18,956.23	0.00	0.00
	18,956.23								
01 2130 110 009	REG SALARIES/NON INSTR STAFF		25,000.00	2,944.33	2,944.33	35.33	16,167.01	0.00	0.00
	16,167.01								
01 2130 111 001	SALARIES OF TEACHERS/PROF STAFF		25,000.00	2,123.77	2,123.77	25.49	18,628.69	0.00	0.00
	18,628.69								
01 2130 111 003	SALARIES OF TEACHERS/PROF STAFF		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
	5,000.00								
01 2130 151 003	ADD'L COMP TO TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 2130 210 009	GROUP INS/NON INST STAFF		200.00	23.13	23.13	23.13	153.74	0.00	0.00
	153.74								
01 2130 211 001	GROUP INS FOR TEACHERS/PROF		200.00	14.40	14.40	21.60	156.80	0.00	0.00

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	STAFF								
01 2130 211 003	GROUP INS FOR TEACHERS/PROF STAFF	156.80	100.00	0.00	0.00	0.00	100.00	0.00	0.00
01 2130 220 003	SOCIAL SECURITY/NON INSTR STAFF	100.00	1,800.00	122.76	122.76	17.19	1,490.65	0.00	0.00
01 2130 220 009	SOCIAL SECURITY/NON INSTR STAFF	1,490.65	2,000.00	222.84	222.84	33.55	1,329.08	0.00	0.00
01 2130 221 001	SOCIAL SECURITY/TEACHERS PROF STAFF	1,329.08	3,000.00	162.47	162.47	16.25	2,512.60	0.00	0.00
01 2130 221 003	SOCIAL SECURITY/TEACHERS PROF STAFF	2,512.60	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2130 230 003	RETIREMENT/NON INSTRUCTIONAL STAFF	1,000.00	1,500.00	117.98	117.98	19.82	1,202.67	0.00	0.00
01 2130 230 009	RETIREMENT/NON INSTR STAFF	1,202.67	2,000.00	216.49	216.49	21.65	1,567.02	0.00	0.00
01 2130 231 001	RETIREMENT/TEACHERS PROF STAFF	1,567.02	2,000.00	156.16	156.16	23.42	1,531.53	0.00	0.00
01 2130 231 003	RETIREMENT/TEACHERS PROF STAFF	1,531.53	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2130 237 001	ADD'L RETIREMENT CONTRIBUTION	500.00	700.00	53.63	53.63	22.98	539.11	0.00	0.00
01 2130 237 003	ADD'L RETIREMENT CONTRIBUTION	539.11	500.00	40.51	40.51	20.42	397.91	0.00	0.00
01 2130 237 009	ADD'L RETIREMENT CONTRIBUTION	397.91	600.00	74.34	74.34	24.78	451.31	0.00	0.00
01 2130 280 009	HEALTH BENEFITS/NON INSTRUCTIONAL	451.31	6,500.00	1,066.47	1,066.47	32.81	4,367.06	0.00	0.00
01 2130 281 001	HEALTH BENEFITS FOR TEACHERS/PROF	4,367.06	4,000.00	0.00	0.00	0.00	4,000.00	0.00	0.00
01 2130 281 003	HEALTH BENEFITS FOR TEACHERS/PROF	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2130 330 003	EMPLOYEE TRAINING/DEVELOPMENT	0.00	100.00	0.00	0.00	0.00	100.00	0.00	0.00
01 2130 340 000	OTHER PROFESSIONAL SERVICES & OFFICIALS	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2130 610 001	GENERAL SUPPLIES	0.00	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2130 610 003	GENERAL SUPPLIES	500.00	500.00	122.35	122.35	84.47	77.65	0.00	0.00
01 2130 610 009	GENERAL SUPPLIES	77.65	500.00	86.30	86.30	97.25	13.73	0.00	0.00
		13.73							
2130	HEALTH SERVICES		106,200.00	9,152.60	9,152.60	23.97	80,742.79	0.00	0.00

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2141	SCHOOL PSYCHOLOGY SERVICES								
01 2141 111 000	SALARIES OF TEACHERS/PROF STAFF		110,000.00	5,682.83	5,682.83	15.50	92,951.51	0.00	0.00
							92,951.51		
01 2141 211 000	GROUP INS FOR TEACHERS/PROF STAFF		1,000.00	45.28	45.28	13.58	864.16	0.00	0.00
							864.16		
01 2141 221 000	SOCIAL SECURITY/TEACHERS PROF STAFF		10,000.00	498.08	498.08	14.94	8,505.76	0.00	0.00
							8,505.76		
01 2141 231 000	RETIREMENT/TEACHERS PROF STAFF		10,500.00	417.85	417.85	11.94	9,246.45	0.00	0.00
							9,246.45		
01 2141 237 000	ADD'L RETIREMENT CONTRIBUTION		3,500.00	143.49	143.49	12.30	3,069.53	0.00	0.00
							3,069.53		
01 2141 281 000	HEALTH BENEFITS FOR TEACHERS/PROF		20,000.00	786.60	786.60	11.80	17,640.20	0.00	0.00
							17,640.20		
01 2141 330 000	EMPLOYEE TRAINING		500.00	0.00	0.00	0.00	500.00	0.00	0.00
							500.00		
01 2141 340 000	OTHER PROFESSIONAL SERVICES & OFFICIALS		0.00	2,130.00	2,130.00	0.00	(3,906.00)	0.00	0.00
							(3,906.00)		
01 2141 610 000	GENERAL SUPPLIES		4,000.00	0.00	0.00	0.00	4,000.00	0.00	0.00
							4,000.00		
2141	SCHOOL PSYCHOLOGY SERVICES		159,500.00	9,704.13	9,704.13	16.69	132,871.61	0.00	0.00
2151	SA SPEECH PATHOLOGY								
01 2151 111 003	SALARIES OF TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
							0.00		
01 2151 111 009	SALARIES OF TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
							0.00		
01 2151 211 003	GROUP INS FOR TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
							0.00		
01 2151 211 009	GROUP INS FOR TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
							0.00		
01 2151 221 003	SOCIAL SECURITY/TEACHERS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
							0.00		
01 2151 221 009	SOCIAL SECURITY/TEACHERS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
							0.00		
01 2151 231 003	RETIREMENT/TEACHERS PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
							0.00		
01 2151 231 009	RETIREMENT/TEACHERS PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
							0.00		
01 2151 237 003	ADD'L RETIREMENT CONTRIBUTION		0.00	0.00	0.00	0.00	0.00	0.00	0.00
							0.00		
01 2151 237 009	ADD'L RETIREMENT CONTRIBUTION		0.00	0.00	0.00	0.00	0.00	0.00	0.00
							0.00		
01 2151 281 003	HEALTH BENEFITS FOR TEACHERS/PROF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
							0.00		

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01 2181 340 010	OTHER PROFESSIONAL SERVICES		5,500.00	1,686.36	1,686.36	30.66	3,813.64	0.00	0.00
			3,813.64						
2181	SA6V7840M2		67,500.00	9,715.88	9,715.88	30.69	46,784.12	0.00	0.00
2189	M.S. ATHLETICS								
01 2189 130 003	ATHLETIC PROGRAMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00						
2189	M.S. ATHLETICS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	CHEERLEADERS								
01 2204 408 001	CHEERLEADERS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00						
2204	CHEERLEADERS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
2212	INSTR AND CURRICULUM DEVELOPMENT								
01 2212 151 000	ADD'L COMPENSATION TO TEACHERS		15,000.00	0.00	0.00	49.90	7,515.00	0.00	0.00
			7,515.00						
01 2212 221 000	SOCIAL SECURITY/TEACHERS		1,500.00	0.00	0.00	38.17	927.52	0.00	0.00
			927.52						
01 2212 231 000	RETIREMENT/TEACHERS PROF STAFF		1,500.00	0.00	0.00	36.69	949.64	0.00	0.00
			949.64						
01 2212 237 000	ADD'L RETIREMENT CONTRIBUTION		1,000.00	0.00	0.00	18.90	811.01	0.00	0.00
			811.01						
01 2212 320 000	PROFESSIONAL EDUCATIONAL SERVICES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
			500.00						
01 2212 330 000	EMPLOYEE TRAINING		2,000.00	0.00	0.00	65.00	1,900.00	0.00	1,200.00
			700.00						
01 2212 330 001	EMPLOYEE TRAINING/DEVELOPMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00						
01 2212 330 003	EMPLOYEE TRAINING/DEVELOPMENT		100.00	0.00	0.00	0.00	100.00	0.00	0.00
			100.00						
01 2212 610 000	CURRICULUM SUPPLIES		18,000.00	0.00	0.00	102.37	17,786.78	0.00	18,213.00
			(426.22)						
01 2212 610 001	GENERAL SUPPLIES		7,000.00	0.00	0.00	4.36	6,695.00	0.00	0.00
			6,695.00						
01 2212 610 003	GENERAL SUPPLIES		5,000.00	0.00	0.00	48.22	5,000.00	0.00	2,410.99
			2,589.01						
01 2212 610 009	GENERAL SUPPLIES		20,000.00	0.00	0.00	3.20	19,596.80	0.00	236.00
			19,360.80						
01 2212 640 000	TEXTBOOKS		50,000.00	0.00	0.00	0.00	50,000.00	0.00	0.00
			50,000.00						
01 2212 640 001	TEXTBOOKS		3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00
			3,000.00						
01 2212 640 003	TEXTBOOKS		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
			5,000.00						
01 2212 640 009	TEXTBOOKS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00						
01 2212 643 000	WEB BASED SOFTWARE		500.00	0.00	0.00	0.00	500.00	0.00	0.00
			500.00						
01 2212 643 001	WEB BASED SOFTWARE		10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00
			10,000.00						
01 2212 643 003	WEB BASED SOFTWARE		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00

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		1,000.00							
01 2212 643 009	WEB BASED SOFTWARE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
2212	INSTRUCTIONAL CURRICULUM		141,100.00	0.00	0.00	22.59	131,281.75	0.00	22,059.99
2213	INSTRUCTIONAL STAFF TRAINING								
01 2213 252 000	TUITION REIMBURSEMENT/SUPPORT STAFF		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 2213 330 000	INSTRUCTIONAL STAFF TRAINING		2,000.00	0.00	0.00	26.25	1,700.00	0.00	225.00
		1,475.00							
01 2213 330 001	EMPLOYEE TRAINING/DEVELOPMENT		3,000.00	0.00	0.00	19.86	2,920.00	0.00	515.83
		2,404.17							
01 2213 330 003	EMPLOYEE TRAINING/DEVELOPMENT		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 2213 330 009	EMPLOYEE TRAINING/DEVELOPMENT		1,500.00	0.00	0.00	75.27	521.00	0.00	150.00
		371.00							
2213	INSTRUCTIONAL STAFF TRAINING		7,500.00	0.00	0.00	30.00	6,141.00	0.00	890.83
2214	IMPLEMENTATION OF STANDARDS								
01 2214 320 000	PROFESSIONAL EDUCATIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
2214	IMPLEMENTATION OF STANDARDS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
2220	LIBRARY/MEDIA SERVICES								
01 2220 111 001	SALARIES OF TEACHERS/PROF STAFF		10,000.00	3,091.67	3,091.67	77.29	2,270.82	0.00	0.00
		2,270.82							
01 2220 111 003	SALARIES OF TEACHERS/PROF STAFF		35,000.00	4,637.50	4,637.50	35.33	22,633.33	0.00	0.00
		22,633.33							
01 2220 111 009	SALARIES OF TEACHERS/PROF STAFF		37,000.00	2,195.09	2,195.09	17.80	30,414.73	0.00	0.00
		30,414.73							
01 2220 211 001	GROUP INS FOR TEACHERS/PROF STAFF		100.00	29.15	29.15	72.85	27.15	0.00	0.00
		27.15							
01 2220 211 003	GROUP INS FOR TEACHERS/PROF STAFF		500.00	43.81	43.81	23.37	383.17	0.00	0.00
		383.17							
01 2220 211 009	GROUP INS FOR TEACHERS/PROF STAFF		500.00	18.51	18.51	11.11	444.47	0.00	0.00
		444.47							
01 2220 221 001	SOCIAL SECURITY/TEACHERS PROF STAFF		3,200.00	234.47	234.47	18.29	2,614.65	0.00	0.00
		2,614.65							
01 2220 221 003	SOCIAL SECURITY/TEACHERS PROF STAFF		3,500.00	354.18	354.18	26.99	2,555.50	0.00	0.00
		2,555.50							
01 2220 221 009	SOCIAL SECURITY/TEACHERS PROF STAFF		3,500.00	197.31	197.31	16.91	2,908.07	0.00	0.00
		2,908.07							
01 2220 231 001	RETIREMENT/TEACHERS PROF STAFF		1,000.00	227.32	227.32	56.83	431.70	0.00	0.00
		431.70							
01 2220 231 003	RETIREMENT/TEACHERS PROF STAFF		4,500.00	340.99	340.99	20.21	3,590.69	0.00	0.00

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Account Number	Account Description	Revised Budget	Expended During Month	Activity	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
		3,590.69							
01 2220 231 009	RETIREMENT/TEACHERS PROF STAFF		2,600.00	161.40	161.40	18.62	2,115.80	0.00	0.00
		2,115.80							
01 2220 237 001	ADD'L RETIREMENT CONTRIBUTION		500.00	78.06	78.06	39.03	304.85	0.00	0.00
		304.85							
01 2220 237 003	ADD'L RETIREMENT CONTRIBUTION		1,000.00	117.09	117.09	31.23	687.74	0.00	0.00
		687.74							
01 2220 237 009	ADD'L RETIREMENT CONTRIBUTION		1,500.00	55.43	55.43	11.09	1,333.71	0.00	0.00
		1,333.71							
01 2220 281 001	HEALTH BENEFITS FOR TEACHERS/PROF		2,000.00	1,008.47	1,008.47	124.54	(490.75)	0.00	0.00
		(490.75)							
01 2220 281 003	HEALTH BENEFITS FOR TEACHERS/PROF		14,000.00	1,752.92	1,752.92	33.75	9,275.35	0.00	0.00
		9,275.35							
01 2220 281 009	HEALTH BENEFITS FOR TEACHERS/PROF		14,000.00	393.30	393.30	8.43	12,820.10	0.00	0.00
		12,820.10							
01 2220 610 001	GENERAL SUPPLIES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 2220 610 003	GENERAL SUPPLIES		2,700.00	1,441.00	1,441.00	53.37	1,259.00	0.00	0.00
		1,259.00							
01 2220 610 009	GENERAL SUPPLIES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 2220 640 001	TEXTBOOKS/LIBRARY BOOKS		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
		1,000.00							
01 2220 640 003	TEXTBOOKS/LIBRARY BOOKS		3,200.00	1,865.56	1,865.56	58.30	1,334.44	0.00	0.00
		1,334.44							
01 2220 640 009	TEXTBOOKS/LIBRARY BOOKS		4,000.00	0.00	0.00	50.00	4,000.00	0.00	2,000.00
		2,000.00							
2220	LIBRARY/MEDIA SERVICES		146,300.00	18,243.23	18,243.23	31.02	102,914.52	0.00	2,000.00
2230	INSTRUCTION RELATED TECHNOLOGY								
01 2230 116 000	SALARIES/NON CERTIFIED PROFESSIONALS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 2230 216 000	GROUP INS/NON CERT PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 2230 226 000	SS/MEDICARE/NON CERTIFIED PROFESSIONALS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 2230 236 000	RETIREMENT CONTRIBUTION/PROF NON CERT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 2230 237 000	ADD'L RETIREMENT CONTRIBUTION		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 2230 286 000	HEALTH BENEFITS/PROF NON CERT STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 2230 330 000	EMPLOYEE TRAINING/DEVELOPMENT		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 2230 350 000	TECHNICAL SERVICES		2,000.00	0.00	0.00	2.89	1,942.25	0.00	0.00

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		1,942.25							
01 2230 350 003	TECHNICAL SERVICES		2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
		2,000.00							
01 2230 432 000	TECHNOLOGY REPAIRS AND MNTCE		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 2230 610 000	GENERAL SUPPLIES		1,000.00	0.00	0.00	(1.15)	1,011.50	0.00	0.00
		1,011.50							
2230	INSTRUMENTATION RELATED TECHNOLOGY		6,000.00	0.00	0.00	0.77	5,953.75	0.00	0.00
2310	BOARD OF EDUCATION								
01 2310 221 000	SOCIAL SECURITY/TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 2310 291 000	OTHER EMPLOYEE BENEFITS/PROF STAFF		13,000.00	0.00	0.00	24.44	9,823.00	0.00	0.00
		9,823.00							
01 2310 310 000	ADMINISTRATIVE SERVICES		10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00
		10,000.00							
01 2310 340 000	OTHER PROFESSIONAL SERVICES/OFFICIALS		2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
		2,000.00							
01 2310 520 000	INSURANCE		303,000.00	0.00	0.00	97.94	6,229.00	0.00	0.00
		6,229.00							
01 2310 540 000	ADVERTISING		15,000.00	692.64	692.64	16.62	12,507.09	0.00	0.00
		12,507.09							
01 2310 610 000	GENERAL SUPPLIES		2,093.00	271.32	271.32	86.59	315.71	0.00	35.00
		280.71							
01 2310 610 000 0014	GENERAL SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 2310 643 000	WEB BASED SOFTWARE		23,000.00	0.00	0.00	50.77	11,323.44	0.00	0.00
		11,323.44							
01 2310 810 000	DUES AND FEES		56,000.00	3,436.08	3,436.08	28.37	40,110.11	0.00	0.00
		40,110.11							
2310	BOARD OF EDUCATION		424,093.00	4,400.04	4,400.04	78.24	92,308.35	0.00	35.00
2320	EXECUTIVE ADMIN. SERVICES								
01 2320 105 000	SALARIES PAID TO SUPERINTENDENT		165,000.00	13,483.29	13,483.29	24.52	124,550.13	0.00	0.00
		124,550.13							
01 2320 215 000	GROUP INS/SUPERINTENDENTS		2,000.00	133.93	133.93	20.09	1,598.21	0.00	0.00
		1,598.21							
01 2320 225 000	SOCIAL SECURITY/SUPERINTENDENT		12,000.00	244.11	244.11	20.17	9,579.11	0.00	0.00
		9,579.11							
01 2320 235 000	RETIREMENT/SUPERINTENDENTS		14,000.00	991.40	991.40	21.24	11,025.80	0.00	0.00
		11,025.80							
01 2320 237 000	ADD'L RETIREMENT CONTRIBUTION		5,000.00	340.45	340.45	20.43	3,978.65	0.00	0.00
		3,978.65							
01 2320 285 000	HEALTH BENEFITS/SUPERINTENDENT		11,000.00	740.82	740.82	20.20	8,777.54	0.00	0.00
		8,777.54							
01 2320 320 000	PROF EDUCATIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 2320 330 000	EMPLOYEE TRAINING/DEVELOPMENT		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
		1,000.00							
01 2320 382 000	DISTANCE		1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00

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	ED/TELECOMMUNICATIONS								
	1,500.00								
01 2320 580 000	TRAVEL EXPENDITURES		2,000.00	9.00	9.00	0.18	1,996.34	0.00	0.00
	1,996.34								
01 2320 610 000	GENERAL SUPPLIES		3,000.00	59.44	59.44	2.48	2,925.62	0.00	0.00
	2,925.62								
01 2320 810 000	DUES AND FEES/ENTRY FEES		2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
	2,000.00								
2320	EXECUTIVE ADMIN. SERVICES		218,500.00	16,002.44	16,002.44	22.69	168,931.40	0.00	0.00
2330	DISTRICT LEGAL SERVICES								
01 2330 317 000	CONTRACTED LEGAL SERVICES		14,000.00	164.41	164.41	35.60	9,015.37	0.00	0.00
	9,015.37								
2330	DISTRICT LEGAL SERVICES		14,000.00	164.41	164.41	35.60	9,015.37	0.00	0.00
2410	OFFICE OF THE PRINCIPAL SERV.								
01 2410 110 001	REG SALARIES/NON INST STAFF		80,000.00	5,711.92	5,711.92	19.43	64,457.14	0.00	0.00
	64,457.14								
01 2410 110 003	REG SALARIES/NON INST STAFF		64,000.00	6,487.84	6,487.84	27.94	46,118.57	0.00	0.00
	46,118.57								
01 2410 110 003 0014	REGULAR SALARIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 2410 110 009	REG SALARIES/NON INSTR STAFF		70,000.00	7,243.10	7,243.10	29.70	49,212.36	0.00	0.00
	49,212.36								
01 2410 110 009 0014	REGULAR SALARIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 2410 111 000	SALARIES OF TEACHERS/PROF STAFF		120,000.00	9,323.46	9,323.46	23.31	92,029.62	0.00	0.00
	92,029.62								
01 2410 111 001	SALARIES OF TEACHERS/PROF STAFF		371,000.00	30,421.88	30,421.88	24.60	279,734.36	0.00	0.00
	279,734.36								
01 2410 111 003	SALARIES OF TEACHERS/PROF STAFF		235,000.00	18,018.65	18,018.65	23.00	180,944.05	0.00	0.00
	180,944.05								
01 2410 111 009	SALARIES OF TEACHERS/PROF STAFF		185,000.00	15,336.02	15,336.02	24.87	138,991.94	0.00	0.00
	138,991.94								
01 2410 210 001	GROUP INS/NON INSTR STAFF		100.00	1.36	1.36	4.08	95.92	0.00	0.00
	95.92								
01 2410 210 003	GROU INS/NON INSTR STAFF		100.00	26.45	26.45	88.69	11.31	0.00	0.00
	11.31								
01 2410 210 009	GROUP INS/NON INST STAFF		100.00	1.94	1.94	5.82	94.18	0.00	0.00
	94.18								
01 2410 211 000	GROUP INS FOR TEACHERS/PROF STAFF		1,500.00	73.29	73.29	14.66	1,280.13	0.00	0.00
	1,280.13								
01 2410 211 001	GROUP INS FOR TEACHERS/PROF STAFF		3,500.00	289.56	289.56	24.99	2,625.50	0.00	0.00
	2,625.50								
01 2410 211 003	GROUP INS FOR TEACHERS/PROF STAFF		2,000.00	154.71	154.71	23.21	1,535.87	0.00	0.00
	1,535.87								
01 2410 211 009	GROUP INS FOR TEACHERS/PROF STAFF		2,000.00	147.46	147.46	22.12	1,557.62	0.00	0.00
	1,557.62								
01 2410 220 001	SOCIAL SECURITY/NON INST STAFF		8,000.00	460.67	460.67	15.69	6,744.42	0.00	0.00

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		6,744.42							
01 2410 220 003	SOCIAL SECURITY/NON INST STAFF		5,500.00	507.37	507.37	25.55	4,095.01	0.00	0.00
		4,095.01							
01 2410 220 009	SOCIAL SECURITY/NON INST STAFF		6,000.00	569.42	569.42	27.27	4,363.79	0.00	0.00
		4,363.79							
01 2410 221 000	SOCIAL SECURITY/TEACHERS/PROF STAFF		11,000.00	721.54	721.54	19.73	8,829.46	0.00	0.00
		8,829.46							
01 2410 221 001	SOCIAL SECURITY/TEACHERS PROF STAFF		30,000.00	2,320.65	2,320.65	23.21	23,037.82	0.00	0.00
		23,037.82							
01 2410 221 003	SOCIAL SECURITY/TEACHERS PROF STAFF		20,000.00	1,425.78	1,425.78	21.39	15,722.59	0.00	0.00
		15,722.59							
01 2410 221 009	SOCIAL SECURITY/TEACHERS/PROF STAFF		15,000.00	1,173.37	1,173.37	23.47	11,479.80	0.00	0.00
		11,479.80							
01 2410 230 001	RETIREMENT/NON INST STAFF		7,000.00	419.99	419.99	16.33	5,857.17	0.00	0.00
		5,857.17							
01 2410 230 003	RETIREMENT/NON INST STAFF		6,000.00	478.87	478.87	22.02	4,679.08	0.00	0.00
		4,679.08							
01 2410 230 009	RETIREMENT/NON INST STAFF		6,000.00	523.99	523.99	19.59	4,824.70	0.00	0.00
		4,824.70							
01 2410 231 000	RETIREMENT/TEACHERS PROF STAFF		9,000.00	685.54	685.54	22.85	6,943.38	0.00	0.00
		6,943.38							
01 2410 231 001	RETIREMENT/TEACHERS PROF STAFF		28,000.00	2,236.86	2,236.86	23.97	21,289.42	0.00	0.00
		21,289.42							
01 2410 231 003	RETIREMENT/TEACHERS PROF STAFF		17,000.00	1,324.88	1,324.88	23.38	13,025.36	0.00	0.00
		13,025.36							
01 2410 231 009	RETIREMENT/TEACHERS PROF STAFF		15,000.00	1,127.63	1,127.63	22.55	11,617.11	0.00	0.00
		11,617.11							
01 2410 237 000	ADD'L RETIREMENT CONTRIBUTION		10,000.00	235.41	235.41	7.06	9,293.77	0.00	0.00
		9,293.77							
01 2410 237 001	ADD'L RETIREMENT CONTRIBUTION		12,000.00	912.36	912.36	22.47	9,303.12	0.00	0.00
		9,303.12							
01 2410 237 003	ADD'L RETIREMENT CONTRIBUTION		8,000.00	619.41	619.41	22.73	6,181.49	0.00	0.00
		6,181.49							
01 2410 237 009	ADD'L RETIREMENT CONTRIBUTION		6,600.00	567.17	567.17	23.72	5,034.70	0.00	0.00
		5,034.70							
01 2410 280 001	HEALTH BENEFITS/NON INSTRUCTIONAL		4,200.00	310.00	310.00	20.71	3,330.00	0.00	0.00
		3,330.00							
01 2410 280 003	HEALTH BENEFITS/NON INSTRUCTIONAL		3,400.00	848.57	848.57	83.68	554.79	0.00	0.00
		554.79							
01 2410 280 009	HEALTH BENEFITS/NON INSTRUCTIONAL		3,000.00	200.00	200.00	20.00	2,400.00	0.00	0.00
		2,400.00							
01 2410 281 000	HEALTH BENEFITS FOR TEACHERS/PROF		11,000.00	763.48	763.48	20.82	8,709.56	0.00	0.00

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		8,709.56							
01 2410 281 001	HEALTH BENEFITS FOR TEACHERS/PROF		103,000.00	8,760.01	8,760.01	25.52	76,716.76	0.00	0.00
		76,716.76							
01 2410 281 003	HEALTH BENEFITS FOR TEACHERS/PROF		40,000.00	3,153.96	3,153.96	23.66	30,537.05	0.00	0.00
		30,537.05							
01 2410 281 009	HEALTH BENEFITS FOR TEACHERS/PROF		60,000.00	4,674.46	4,674.46	23.37	45,975.55	0.00	0.00
		45,975.55							
01 2410 291 000	ADMINISTRATIVE MILEAGE		1,500.00	100.00	100.00	20.00	1,200.00	0.00	0.00
		1,200.00							
01 2410 291 001	ADMINISTRATIVE MILEAGE		1,500.00	50.00	50.00	10.00	1,350.00	0.00	0.00
		1,350.00							
01 2410 291 003	ADMINISTRATIVE MILEAGE		1,000.00	50.00	50.00	15.00	850.00	0.00	0.00
		850.00							
01 2410 291 009	ADMINISTRATIVE MILEAGE		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
		1,000.00							
01 2410 810 000	DUES AND FEES/ENTRY FEES		4,600.00	1,635.00	1,635.00	38.80	2,815.00	0.00	0.00
		2,815.00							
01 2410 810 001	DUES AND FEES/ENTRY FEES		2,600.00	0.00	0.00	0.00	2,600.00	0.00	0.00
		2,600.00							
01 2410 810 003	DUES AND FEES/ENTRY FEES		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
		1,000.00							
01 2410 810 009	DUES AND FEES		1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00
		1,500.00							
2410 1,000.00	OFFICE OF THE PRINCIPAL SERV.		1,593,700.00	130,094.03	130,094.03	23.98	1,211,549.47	0.00	0.00
2510	GENERAL BUSINESS SUPPORT								
01 2510 110 000	REG SALARIES/NON INST STAFF		105,000.00	13,457.38	13,457.38	37.67	65,447.84	0.00	0.00
		65,447.84							
01 2510 116 000	SALARIES/NON CERTIFIED PROFESSIONALS		65,000.00	0.00	0.00	0.00	65,000.00	0.00	0.00
		65,000.00							
01 2510 210 000	GROUP INS/NON INST STAFF		150.00	48.70	48.70	97.40	3.90	0.00	0.00
		3.90							
01 2510 216 000	GROUP INS/NON CERT PROF STAFF		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
		1,000.00							
01 2510 220 000	SOCIAL SECURITY/NON INST STAFF		9,000.00	1,015.92	1,015.92	33.10	6,020.81	0.00	0.00
		6,020.81							
01 2510 226 000	SS/MEDICARE/NON CERTIFIED PROFESSIONALS		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
		5,000.00							
01 2510 230 000	RETIREMENT/NON INST STAFF		10,000.00	989.49	989.49	29.08	7,091.83	0.00	0.00
		7,091.83							
01 2510 236 000	RETIREMENT CONTRIBUTION/PROF NON CERT		8,000.00	0.00	0.00	0.00	8,000.00	0.00	0.00
		8,000.00							
01 2510 237 000	ADD'L RETIREMENT CONTRIBUTION		4,000.00	339.80	339.80	24.97	3,001.29	0.00	0.00
		3,001.29							
01 2510 260 000	UNEMPLOYMENT/NON INSTRUCTIONAL		50.00	0.00	0.00	0.00	50.00	0.00	0.00
		50.00							
01 2510 262 000	UNEMPLOYMENT/INSTRUC AIDES		0.00	0.00	0.00	0.00	(3,804.24)	0.00	0.00
		(3,804.24)							

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01 2510 280 000	HEALTH BENEFITS/NON INSTRUCTIONAL		3,500.00	643.58	643.58	55.16	1,569.26	0.00	0.00
						1,569.26			
01 2510 286 000	HEALTH BENEFITS/PROF NON CERT STAFF		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
						1,000.00			
01 2510 315 000	ACCOUNTING AND AUDITING SE		40,000.00	29,366.76	29,366.76	73.42	10,633.24	0.00	0.00
						10,633.24			
01 2510 330 000	EMPLOYEE TRAINING/DEVELOPMENT		1,000.00	0.00	0.00	32.15	1,000.00	0.00	321.50
						678.50			
01 2510 340 000	OTHER PROFESSIONAL SERVICES/OFFICIALS		615.00	0.00	0.00	1,209.76	(6,825.00)	0.00	0.00
						(6,825.00)			
01 2510 443 000	RENTAL OF TECH EQUIPMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
						0.00			
01 2510 520 000	INSURANCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
						0.00			
01 2510 531 000	POSTAGE		3,240.00	0.00	0.00	16.57	2,703.12	0.00	0.00
						2,703.12			
01 2510 610 000	GENERAL SUPPLIES		4,000.00	0.00	0.00	0.61	3,975.41	0.00	0.00
						3,975.41			
01 2510 643 000	WEB BASED SOFTWARE		4,700.00	331.00	331.00	21.13	3,707.00	0.00	0.00
						3,707.00			
01 2510 650 000	TECHNOLOGY SOFTWARE		20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00
						20,000.00			
01 2510 810 000	DUES AND FEES/ENTRY FEES		2,200.00	45.00	45.00	11.08	1,956.22	0.00	0.00
						1,956.22			
01 2510 835 000	INTEREST ON SHORT TERM DEBT		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
						5,000.00			
2510	GENERAL BUSINESS SUPPORT		292,455.00	46,237.63	46,237.63	31.20	201,530.68	0.00	321.50
2530	DUPLICATING SERVICES								
01 2530 440 000	COPIER LEASES/MAINTENANCE		85,000.00	18,757.54	18,757.54	30.22	59,310.72	0.00	0.00
						59,310.72			
01 2530 440 003	COPIER LEASES		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
						1,000.00			
01 2530 440 009	RENTALS/LEASES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
						500.00			
01 2530 610 000	COPIER SUPPLIES		15,000.00	0.00	0.00	0.00	15,000.00	0.00	0.00
						15,000.00			
2530	DUPLICATING SERVICES		101,500.00	18,757.54	18,757.54	25.31	75,810.72	0.00	0.00
2540	EVALUATION SERVICES								
01 2540 810 000	DUES AND FEES/ENTRY FEES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
						0.00			
2540	EVALUATION SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
2580	ADMIN TECHNOLOGY SERVICES								
01 2580 110 000	REGULAR SALARIES		40,000.00	2,714.96	2,714.96	20.98	31,609.71	0.00	0.00
						31,609.71			
01 2580 116 000	SALARIES/NON CERTIFIED PROFESSIONALS		65,000.00	5,180.30	5,180.30	23.91	49,459.10	0.00	0.00
						49,459.10			
01 2580 216 000	GROUP INS/NON CERT PROF STAFF		100.00	1.94	1.94	5.82	94.18	0.00	0.00
						94.18			
01 2580 220 000	RETIREMENT/NON TEACHING		4,200.00	207.70	207.70	15.28	3,558.13	0.00	0.00

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	STAFF								
	3,558.13								
01 2580 226 000	SS/MEDICARE/NON CERTIFIED PROFESSIONALS		6,000.00	396.29	396.29	19.81	4,811.13	0.00	0.00
	4,811.13								
01 2580 230 000	RETIREMENT/NON INSTRUCTIONAL STAFF		3,000.00	199.62	199.62	20.56	2,383.08	0.00	0.00
	2,383.08								
01 2580 236 000	RETIREMENT CONTRIBUTION/PROF NON CERT		4,500.00	380.90	380.90	25.39	3,357.30	0.00	0.00
	3,357.30								
01 2580 237 000	ADD'L RETIREMENT CONTRIBUTION		2,500.00	199.36	199.36	24.17	1,895.73	0.00	0.00
	1,895.73								
01 2580 280 000	HEALTH BENEFITS/NON INSTRUCTIONAL		3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00
	3,000.00								
01 2580 286 000	HEALTH BENEFITS/PROF NON CERT STAFF		30,000.00	2,337.23	2,337.23	23.37	22,988.31	0.00	0.00
	22,988.31								
01 2580 350 000	TECHNICAL SERVICES		5,000.00	0.00	0.00	218.00	4,959.83	0.00	10,859.81
	(5,899.98)								
01 2580 382 000	DISTANCE LRNG AND TELECOMMUNICATIONS		66,000.00	2,855.66	2,855.66	95.36	32,431.37	0.00	29,370.58
	3,060.79								
01 2580 432 000	TECHNOLOGY REPAIRS AND MNTCE		25,000.00	4,287.54	4,287.54	57.01	11,272.38	0.00	525.19
	10,747.19								
01 2580 432 001	TECHNOLOGY REPAIRS AND MNTCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 2580 432 003	REPAIRS AND MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 2580 432 009	TECHNOLOGY REPAIRS AND MNTCE		50.00	0.00	0.00	0.00	50.00	0.00	0.00
	50.00								
01 2580 610 000	TECHNOLOGY SUPPLIES		160,000.00	3,893.80	3,893.80	4.60	153,524.61	0.00	888.92
	152,635.69								
01 2580 610 001	GENERAL SUPPLIES/BROADCASTING		4,000.00	0.00	0.00	60.44	1,592.21	0.00	9.95
	1,582.26								
01 2580 643 000	WEB BASED SOFTWARE		75,000.00	2,550.00	2,550.00	12.09	72,300.00	0.00	6,365.00
	65,935.00								
01 2580 650 000	TECHNLOGY SOFTWARE/UNDER \$5k		2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
	2,000.00								
01 2580 734 000	TECHNOLOGY RELATED HARDWARE		20,000.00	0.00	0.00	182.11	(16,152.50)	0.00	269.99
	(16,422.49)								
01 2580 810 000	DUES AND FEES/ENTRY FEES		100.00	0.00	0.00	0.00	100.00	0.00	0.00
	100.00								
01 2580 810 001	DUES AND FEES/ENTRY FEES		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
	1,000.00								
2580	ADMINISTRATIVE TECHNOLOGY SERVICES		516,450.00	25,205.30	25,205.30	34.56	386,234.57	0.00	48,289.44
2610	OPERATION OF PLANT								
01 2610 110 001	REG SALARIES/NON INSTR STAFF		125,000.00	13,353.75	13,353.75	30.58	86,769.91	0.00	0.00
	86,769.91								
01 2610 110 003	REG SALARIES/NON INSTR STAFF		120,000.00	10,608.86	10,608.86	21.87	93,755.52	0.00	0.00
	93,755.52								
01 2610 110 009	REG SALARIES/NON INSTR STAFF		65,000.00	7,384.16	7,384.16	31.81	44,324.30	0.00	0.00
	44,324.30								
01 2610 210 001	GROUP INS/NON INSTR STAFF		150.00	5.82	5.82	11.64	132.54	0.00	0.00

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		132.54							
01 2610 210 003	GROUP INS/NON INSTR STAFF		150.00	4.86	4.86	7.78	138.33	0.00	0.00
		138.33							
01 2610 210 009	GROUP INS/NON INSTR STAFF		3,500.00	5.82	5.82	0.33	3,488.36	0.00	0.00
		3,488.36							
01 2610 220 001	SOCIAL SECURITY/NON INST STAFF		10,000.00	988.41	988.41	28.25	7,174.86	0.00	0.00
		7,174.86							
01 2610 220 003	SOCIAL SECURTY/NON INSTR STAFF		10,000.00	857.47	857.47	21.22	7,877.58	0.00	0.00
		7,877.58							
01 2610 220 009	SOCIAL SECURITY/NON INSTR STAFF		5,000.00	594.09	594.09	33.39	3,330.68	0.00	0.00
		3,330.68							
01 2610 230 001	RETIREMENT/NON INSTR STAFF		10,000.00	981.87	981.87	28.11	7,189.05	0.00	0.00
		7,189.05							
01 2610 230 003	RETIREMENT/NON INSTR STAFF		10,000.00	780.05	780.05	19.30	8,070.29	0.00	0.00
		8,070.29							
01 2610 230 009	RETIREMENT/NON INSTR STAFF		5,000.00	542.95	542.95	30.40	3,479.76	0.00	0.00
		3,479.76							
01 2610 237 001	ADD'L RETIREMENT CONTRIBUTION		3,100.00	337.17	337.17	31.14	2,134.70	0.00	0.00
		2,134.70							
01 2610 237 003	ADD'L RETIREMENT CONTRIBUTION		3,100.00	267.86	267.86	21.38	2,437.36	0.00	0.00
		2,437.36							
01 2610 237 009	ADD'L RETIREMENT CONTRIBUTION		1,500.00	186.45	186.45	34.80	977.94	0.00	0.00
		977.94							
01 2610 280 001	HEALTH BENEFITS/NON INSTRUCTIONAL		20,000.00	1,272.24	1,272.24	19.08	16,183.28	0.00	0.00
		16,183.28							
01 2610 280 003	HEALTH BENEFITS/NON INSTRUCTIONAL		15,000.00	600.00	600.00	3.68	14,448.45	0.00	0.00
		14,448.45							
01 2610 280 009	HEALTH BENEFITS/NON INSTRUCTIONAL		9,000.00	400.00	400.00	13.33	7,800.00	0.00	0.00
		7,800.00							
01 2610 410 001	WATER AND SEWER		13,000.00	2,099.51	2,099.51	53.51	6,043.99	0.00	0.00
		6,043.99							
01 2610 410 003	WATER AND SEWER		9,700.00	1,157.68	1,157.68	37.89	6,025.10	0.00	0.00
		6,025.10							
01 2610 410 009	WATER AND SEWER		3,500.00	236.80	236.80	21.79	2,737.37	0.00	0.00
		2,737.37							
01 2610 431 000	REPAIRS AND MAINTENANCE		55,000.00	0.00	0.00	0.00	55,000.00	0.00	0.00
		55,000.00							
01 2610 431 001	REPAIRS/MAINTENANCE NON TECH		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
		5,000.00							
01 2610 431 003	REPAIRS/MAINTENANCE NON TECH		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
		1,000.00							
01 2610 431 009	REPAIRS/MAINTENANCE NON TECH		20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00
		20,000.00							
01 2610 610 000	GENERAL CUSTODIAL SUPPLIES		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
		5,000.00							
01 2610 610 000 0014	GENERAL SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 2610 610 001	CUSTODIAL SUPPLIES		3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00

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		3,000.00							
01 2610 610 003	CUSTODIAL SUPPLIES		3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00
		3,000.00							
01 2610 621 001	UTILITY ENERGY SERVICES		220,000.00	10,294.61	10,294.61	17.42	183,260.73	0.00	1,589.13
		181,671.60							
01 2610 621 003	UTILITY ENERGY SERVICES		163,000.00	11,215.98	11,215.98	20.92	129,249.67	0.00	351.33
		128,898.34							
01 2610 810 000	DUES AND FEES/ENTRY FEES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
2610	OPERATION OF PLANT		917,200.00	64,176.41	64,176.41	20.67	729,529.77	0.00	1,940.46
2620	MAINTENANCE OF PLANT								
01 2620 110 000	REGULAR SALARIES/NON INSTR STAFF		135,000.00	11,469.30	11,469.30	25.49	100,592.10	0.00	0.00
		100,592.10							
01 2620 110 001	REGULAR SALARIES		40,000.00	3,888.08	3,888.08	29.16	28,335.76	0.00	0.00
		28,335.76							
01 2620 110 003	REGULAR SALARIES		50,000.00	4,155.36	4,155.36	24.93	37,533.92	0.00	0.00
		37,533.92							
01 2620 210 000	GROUP INS/NON INSTRUCTIONAL STAFF		100.00	3.88	3.88	11.64	88.36	0.00	0.00
		88.36							
01 2620 210 001	GROUP INS/NON INSTRUCTIONAL		50.00	1.94	1.94	11.64	44.18	0.00	0.00
		44.18							
01 2620 210 003	GROUP INS/NON INSTRUCTIONAL		50.00	1.94	1.94	11.64	44.18	0.00	0.00
		44.18							
01 2620 220 000	SOCIAL SECURITY/NON INSTRC STAFF		10,500.00	905.80	905.80	25.88	7,782.60	0.00	0.00
		7,782.60							
01 2620 220 001	SOCIAL SECURITY/NON INSTRU		3,100.00	312.74	312.74	30.27	2,161.78	0.00	0.00
		2,161.78							
01 2620 220 003	SOCIAL SECURITY/NON INSTRU		4,000.00	333.20	333.20	24.99	3,000.40	0.00	0.00
		3,000.40							
01 2620 230 000	RETIREMENT/NON INSTR STAFF		10,000.00	843.32	843.32	25.30	7,470.04	0.00	0.00
		7,470.04							
01 2620 230 001	RETIREMENT/NON INSTRUC STAFF		3,000.00	285.88	285.88	28.59	2,142.36	0.00	0.00
		2,142.36							
01 2620 230 003	RETIREMENT/NON INSTR STAFF		3,700.00	305.54	305.54	24.77	2,783.38	0.00	0.00
		2,783.38							
01 2620 237 000	ADD'L RETIREMENT CONTRIBUTION		3,300.00	289.60	289.60	26.33	2,431.20	0.00	0.00
		2,431.20							
01 2620 237 001	ADD'L RETIREMENT CONTRIBUTION		1,200.00	98.17	98.17	24.54	905.49	0.00	0.00
		905.49							
01 2620 237 003	ADD'L RETIREMENT CONTRIBUTION		1,200.00	104.92	104.92	26.23	885.24	0.00	0.00
		885.24							
01 2620 280 000	HEALTH BENEFITS/NON INSTRUCTIONAL		12,000.00	1,048.32	1,048.32	26.21	8,855.04	0.00	0.00
		8,855.04							
01 2620 280 001	HEALTH BENEFITS/NON INSTRUCTIONAL		2,500.00	200.00	200.00	24.00	1,900.00	0.00	0.00
		1,900.00							
01 2620 280 003	HEALTH BENEFITS/NON INSTRUCTIONAL		2,500.00	200.00	200.00	24.00	1,900.00	0.00	0.00
		1,900.00							
01 2620 290 000	PHONE STIPEND/NON		2,200.00	180.00	180.00	24.55	1,660.00	0.00	0.00

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	SALARIES/TEACHERS/FITNESS								
01 3300 151 003 0013	ADD'L COMP TO PROF STAFF/BDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 221 001	SOCIAL SECURITY/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 221 003 0013	FICA/PROF STAFF/BDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 231 001	RETIREMENT/TEACHERS PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 231 003 0013	RETIREMENT/TEACHERS PROF STAFF/BDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 237 001	ADD'L RETIREMENT CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 237 003 0013	ADD'L RETIREMENT CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 320 003 0013	PROFESSIONAL EDUCATIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 330 003 0013	EMPLOYEE TRAINING/DEVELOPMENT/BDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 340 003 0013	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 382 003 0013	DISTANCE ED/TELECOMMUNICATIONS	0.00	53.71	53.71	53.71	0.00	(161.08)	0.00	0.00
01 3300 490 001	OTHER PROPERTY SERVICES	15,000.00	1,917.20	1,917.20	1,917.20	24.08	12,163.69	0.00	776.38
01 3300 490 010	OTHER PROPERTY SERVICES/PECC	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00
01 3300 530 003 0013	COMMUNICATIONS/BDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 580 003 0013	TRAVEL EXPENDITURES/BDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 610 001	GENERAL SUPPLIES/FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3300 610 003 0013	GENERAL SUPPLIES/BDA	0.00	0.00	0.00	0.00	0.00	72.93	0.00	0.00
01 3300 610 010	PECC SUPPLIES	500.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00
01 3300 810 003 0013	DUES AND FEES/ENTRY FEES/BDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	COMMUNITY SERVICE OPERATIONS		17,000.00	1,970.91	1,970.91	21.77	14,075.54	0.00	776.38
3400	GRANTS FR PRIVATE INTERESTS/EDQUEST								
01 3400 123 001	SUBSTITUTE TEACHER SALARIES/ED QUEST	600.00	0.00	0.00	0.00	0.00	600.00	0.00	0.00
01 3400 151 001	ADD'L COMP/TEACHERS/ED QUEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3400 221 001	FICA/TEACHERS/ED QUEST	200.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00
01 3400 223 001	SS/MEDICARE FOR SUBS/ED	50.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00

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01 3541 123 010	SUBSTITUTE TEACHER SALARIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 3541 211 010	GROUP INS FOR TEACHERS/PROF STAFF		100.00	11.92	11.92	35.76	64.24	0.00	0.00
	64.24								
01 3541 216 010	GROUP INS/NON CERT PROF STAFF		100.00	0.00	0.00	0.00	100.00	0.00	0.00
	100.00								
01 3541 221 010	SOCIAL SECURITY/PROF STAFF		1,000.00	104.75	104.75	31.42	685.76	0.00	0.00
	685.76								
01 3541 226 010	SS/MEDICARE/NON CERTIFIED PROFESSIONALS		3,100.00	286.53	286.53	22.29	2,408.88	0.00	0.00
	2,408.88								
01 3541 231 010	RETIREMENT/TEACHERS PROF STAFF		1,000.00	98.57	98.57	29.57	704.29	0.00	0.00
	704.29								
01 3541 236 010	RETIREMENT CONTRIBUTION/PROF NON CERT		3,200.00	294.04	294.04	22.51	2,479.81	0.00	0.00
	2,479.81								
01 3541 237 010	ADD'L RETIREMENT CONTRIBUTION		1,500.00	134.83	134.83	23.26	1,151.12	0.00	0.00
	1,151.12								
01 3541 281 010	HEALTH BENEFITS FOR TEACHERS/PROF		3,000.00	284.49	284.49	28.45	2,146.54	0.00	0.00
	2,146.54								
01 3541 286 010	HEALTH BENEFITS/PROF NON CERT STAFF		7,000.00	518.32	518.32	22.21	5,445.05	0.00	0.00
	5,445.05								
01 3541 330 010	EMPLOYEE TRAINING		3,500.00	0.00	0.00	45.93	2,342.28	0.00	450.00
	1,892.28								
01 3541 340 010	OTHER PROFESSIONAL SERVICES		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
	1,000.00								
01 3541 382 010	DISTANCE ED/TELECOMMUNICATIONS		500.00	0.00	0.00	0.00	500.00	0.00	0.00
	500.00								
01 3541 530 000	COMMUNICATIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 3541 530 010	COMMUNICATIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 3541 540 000	ADVERTISING		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 3541 540 010	ADVERTISING		50.00	0.00	0.00	0.00	50.00	0.00	0.00
	50.00								
01 3541 580 010	TRAVEL EXPENSES		100.00	0.00	0.00	0.00	100.00	0.00	0.00
	100.00								
01 3541 610 010	GENERAL SUPPLIES		1,100.00	538.52	538.52	815.00	(4,781.82)	0.00	3,083.20
	(7,865.02)								
01 3541 890 000	MISCELLANEOUS EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
3541	557746022 ENDOWMENT		81,250.00	7,611.65	7,611.65	35.94	55,579.42	0.00	3,533.20
3550	OTHER STATE CATEGORICAL/RULE 4								
01 3550 610 000	GENERAL SUPPLIES		2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00
	2,500.00								
01 3550 640 000	GENERAL SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
3550	OTHER STATE CATEGORICAL/RULE 4		2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00

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Account Number	Account Description	Revised Budget	Expended During Month	Activity	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01 6310 237 009	ADD'L RETIREMENT CONTRIBUTION		500.00	79.39	79.39	42.76	286.18	0.00	0.00
	286.18								
01 6310 281 009	HEALTH BENEFITS FOR TEACHERS/PROF		5,000.00	1,423.10	1,423.10	80.30	985.19	0.00	0.00
	985.19								
01 6310 330 000	EMPLOYEE TRAINING		6,000.00	657.00	657.00	15.52	5,343.00	0.00	274.00
	5,069.00								
01 6310 340 000	OTHER PROFESSIONAL SERVICES & OFFICIALS		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
	1,000.00								
01 6310 540 000	ADVERTISING		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6310 610 000	GENERAL SUPPLIES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
	500.00								
01 6310 643 000	WEB BASED SOFTWARE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
6310	TITLE III PART A		48,800.00	5,806.15	5,806.15	44.40	27,405.55	0.00	274.00
6404	IDEA PART B (611) BASE								
01 6404 410 010	SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
6404	IDEA PART B (611) BASE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
6406	IDEA PRESCHOOL (619) BASE								
01 6406 111 010	SALARIES OF TEACHERS/PROF STAFF		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
	5,000.00								
01 6406 123 010	SUBSTITUTE TEACHER SALARIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6406 211 010	GROUP INS FOR TEACHERS/PROF STAFF		100.00	0.00	0.00	0.00	100.00	0.00	0.00
	100.00								
01 6406 221 010	SOCIAL SECURITY/TEACHERS		500.00	0.00	0.00	0.00	500.00	0.00	0.00
	500.00								
01 6406 231 010	RETIREMENT/TEACHERS PROF STAFF		500.00	0.00	0.00	0.00	500.00	0.00	0.00
	500.00								
01 6406 237 010	ADD'L RETIREMENT CONTRIBUTION		200.00	0.00	0.00	0.00	200.00	0.00	0.00
	200.00								
01 6406 281 010	HEALTH BENEFITS FOR TEACHERS/PROF		2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
	2,000.00								
01 6406 340 010	OTHER PROFESSIONAL SERVICES & OFFICIALS		10,000.00	9,758.00	9,758.00	198.05	(9,805.00)	0.00	0.00
	(9,805.00)								
6406	IDEA PRESCHOOL (619) BASE		18,300.00	9,758.00	9,758.00	108.22	(1,505.00)	0.00	0.00
6408	IDEA BASE/EP								
01 6408 111 010	SALARIES OF TEACHERS/PROF STAFF		230,000.00	19,227.26	19,227.26	24.75	173,073.22	0.00	0.00
	173,073.22								
01 6408 123 010	SUBSTITUTE TEACHER SALARIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6408 211 010	GROUP INS FOR TEACHERS/PROF STAFF		5,000.00	182.22	182.22	10.93	4,453.34	0.00	0.00
	4,453.34								
01 6408 221 010	SOCIAL SECURITY/TEACHERS		19,000.00	1,456.31	1,456.31	22.69	14,688.75	0.00	0.00

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		14,688.75							
01 6408 223 010	SS/MEDICARE FOR SUBSTITUTE TEACHERS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6408 231 010	RETIREMENT/TEACHERS PROF STAFF		16,500.00	1,380.47	1,380.47	25.10	12,358.60	0.00	0.00
		12,358.60							
01 6408 233 010	RETIREMENT CONTRIB/FAC SUBS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6408 237 010	ADD'L RETIREMENT CONTRIBUTION		6,000.00	474.06	474.06	23.70	4,577.82	0.00	0.00
		4,577.82							
01 6408 281 010	HEALTH BENEFITS FOR TEACHERS/PROF		90,000.00	7,271.09	7,271.09	24.24	68,185.66	0.00	0.00
		68,185.66							
01 6408 340 001	OTHER PROFESSIONAL SERVICES & OFFICIALS		10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00
		10,000.00							
01 6408 340 003	OTHER PROFESSIONAL SERVICES & OFFICIALS		10,000.00	2,754.00	2,754.00	71.28	2,872.00	0.00	0.00
		2,872.00							
01 6408 340 009	OTHER PROFESSIONAL SERVICES & OFFICIALS		30,000.00	4,669.65	4,669.65	40.68	17,797.35	0.00	0.00
		17,797.35							
01 6408 340 010	OTHER PROFESSIONAL SERVICES & OFFICIALS		35,000.00	6,034.50	6,034.50	39.11	21,311.00	0.00	0.00
		21,311.00							
6408	IDEA PART B		451,500.00	43,449.56	43,449.56	27.06	329,317.74	0.00	0.00
6412	IDEA PART B PROPORTIONATE SHARE								
01 6412 111 009	SALARIES OF TEACHERS/PROF STAFF		13,000.00	1,936.81	1,936.81	46.56	6,947.57	0.00	0.00
		6,947.57							
01 6412 211 009	GROUP INS FOR TEACHERS/PROF STAFF		500.00	15.26	15.26	9.16	454.22	0.00	0.00
		454.22							
01 6412 221 009	SOCIAL SECURITY/TEACHERS		1,000.00	140.58	140.58	42.17	578.27	0.00	0.00
		578.27							
01 6412 231 009	RETIREMENT/TEACHERS PROF STAFF		1,000.00	133.44	133.44	40.03	599.68	0.00	0.00
		599.68							
01 6412 237 009	ADD'L RETIREMENT CONTRIBUTION		500.00	45.83	45.83	27.50	362.51	0.00	0.00
		362.51							
01 6412 281 009	HEALTH BENEFITS FOR TEACHERS/PROF		4,000.00	374.49	374.49	28.09	2,876.53	0.00	0.00
		2,876.53							
01 6412 340 009	OTHER PROFESSIONAL SERVICES & OFFICIALS		15,000.00	2,166.75	2,166.75	28.22	10,767.75	0.00	0.00
		10,767.75							
6412	IDEA PART B 6412B PROPORTIONATE		35,000.00	4,813.16	4,813.16	35.47	22,586.53	0.00	0.00
6421	IDEA 611 ARP								
01 6421 340 010	OTHER PROFESSIONAL SERVICES & OFFICIALS		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
		5,000.00							
6421	IDEA 611 6421ARP		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
6422	IDEA NON PUBLIC ARP								
01 6422 340 009	OTHER PROFESSIONAL SERVICES & OFFICIALS		12,000.00	1,213.52	1,213.52	30.34	8,359.44	0.00	0.00

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		8,359.44							
6422	IDEA 619 ARP		12,000.00	1,213.52	1,213.52	30.34	8,359.44	0.00	0.00
6423	IDEA 619 ARP								
01 6423 340 010	OTHER PROFESSIONAL SERVICES & OFFICIALS		3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00
		3,000.00							
6423	IDEA 619 ARP		3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00
6690	OTHER NON CATEGORICAL EXP/MEDICAID								
01 6690 340 000	OTHER PROFESSIONAL SERVICES/MIPS		200.00	0.00	0.00	0.00	200.00	0.00	0.00
		200.00							
6690	OTHER NON CATEGORICAL		200.00	0.00	0.00	0.00	200.00	0.00	0.00
6700	PERKINS REVISION GRANT								
01 6700 151 000	ADD'L COMP TO TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6700 221 000	SOC SECURITY/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6700 231 000	RETIREMENT/TEACHERS PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6700 237 000	ADD'L RETIREMENT CONTRIBUTION		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6700 330 001	EMPLOYEE TRAINING/DEVELOPMENT		0.00	1,250.00	1,250.00	0.00	(1,635.94)	0.00	5,353.61
		(6,989.55)							
01 6700 340 000	OTHER PROFESSIONAL SERVICES & OFFICIALS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6700 610 000	GENERAL SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6700 610 001	GENERAL SUPPLIES		0.00	2,524.73	2,524.73	0.00	(3,982.99)	0.00	1,825.97
		(5,808.96)							
6700	PERKINS REVISION GRANT		0.00	3,774.73	3,774.73	0.00	(5,618.93)	0.00	7,179.58
6940	HEAD START								
01 6940 110 010 0003	REGULAR SALARIES		125,000.00	7,849.90	7,849.90	23.62	95,478.69	0.00	0.00
		95,478.69							
01 6940 110 010 0004	REGULAR SALARIES		5,000.00	9,827.37	9,827.37	313.91	(10,695.30)	0.00	0.00
		(10,695.30)							
01 6940 110 010 0007	REGULAR SALARIES		0.00	950.67	950.67	0.00	(950.67)	0.00	0.00
		(950.67)							
01 6940 110 010 0008	REGULAR SALARIES		2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
		2,000.00							
01 6940 110 010 0009	REGULAR SALARIES		8,000.00	0.00	0.00	0.00	8,000.00	0.00	0.00
		8,000.00							
01 6940 111 010	SALARIES OF TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6940 111 010 0003	SALARIES OF TEACHERS/PROF STAFF		300,000.00	24,352.49	24,352.49	22.36	232,932.72	0.00	0.00
		232,932.72							
01 6940 111 010 0004	SALARIES OF TEACHERS/PROF STAFF		1,000.00	5,057.69	5,057.69	1,006.42	(9,064.19)	0.00	0.00
		(9,064.19)							

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01 6940 111 010 0006	SALARIES OF TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6940 111 010 0007	SALARIES OF TEACHERS/PROF STAFF		55,000.00	15,929.49	15,929.49	62.03	20,882.43	0.00	0.00
	20,882.43								
01 6940 111 010 0008	SALARIES OF TEACHERS/PROF STAFF		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
	5,000.00								
01 6940 111 010 0009	SALARIES OF TEACHERS/PROF STAFF		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
	5,000.00								
01 6940 112 010	REG SALARIES/INSTRUCTIONAL AIDES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6940 112 010 0003	REG SALARIES/INSTRUCTIONAL AIDES		270,000.00	30,622.44	30,622.44	28.26	193,694.17	0.00	0.00
	193,694.17								
01 6940 112 010 0004	REG SALARIES/INSTRUCTIONAL AIDES		5,000.00	8,880.92	8,880.92	177.62	(3,880.92)	0.00	0.00
	(3,880.92)								
01 6940 112 010 0006	REG SALARIES/INSTRUCTIONAL AIDES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6940 112 010 0007	REG SALARIES/INSTRUCTIONAL AIDES		3,900.00	444.34	444.34	27.91	2,811.68	0.00	0.00
	2,811.68								
01 6940 112 010 0900	REG SALARIES/INSTRUCTIONAL AIDES		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
	1,000.00								
01 6940 123 010	SUBSTITUTE TEACHER SALARIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6940 123 010 0003	SUBSTITUTE TEACHER SALARIES		15,000.00	4,546.01	4,546.01	77.70	3,345.49	0.00	0.00
	3,345.49								
01 6940 123 010 0004	SUBSTITUTE TEACHER SALARIES		1,000.00	2,906.49	2,906.49	524.06	(4,240.64)	0.00	0.00
	(4,240.64)								
01 6940 151 010	ADD'L COMP TO TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6940 151 010 0003	ADD'L COMP TO TEACHERS/PROF STAFF		1,500.00	49.46	49.46	9.89	1,351.62	0.00	0.00
	1,351.62								
01 6940 151 010 0004	ADD'L COMP TO TEACHERS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6940 151 010 0900	ADD'L COMP TO TEACHERS/PROF STAFF		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
	1,000.00								
01 6940 152 010 0003	ADD'L COMPENSATION/INSTRUC AIDES		1,000.00	111.30	111.30	33.39	666.10	0.00	0.00
	666.10								
01 6940 152 010 0004	ADD'L COMPENSATION/INSTRUC AIDES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6940 210 010	SOCIAL SECURITY		500.00	4.74	4.74	2.84	485.78	0.00	0.00
	485.78								
01 6940 210 010 0003	SOCIAL SECURITY		500.00	17.40	17.40	20.66	396.70	0.00	0.00
	396.70								
01 6940 210 010 0004	SOCIAL SECURITY		50.00	49.89	49.89	186.52	(43.26)	0.00	0.00

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		0.00							
01 6940 221 010 0007	SOC SECURITY/PROF STAFF		5,000.00	1,234.61	1,234.61	52.82	2,359.01	0.00	0.00
		2,359.01							
01 6940 221 010 0008	SOC SECURITY/PROF STAFF		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
		1,000.00							
01 6940 221 010 0009	SOC SECURITY/PROF STAFF		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
		1,000.00							
01 6940 221 010 0900	SOC SECURITY/PROF STAFF		100.00	0.00	0.00	0.00	100.00	0.00	0.00
		100.00							
01 6940 222 010	SS/MEDICARE TO INSTRUCTIONAL AIDES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6940 222 010 0003	SS/MEDICARE TO INSTRUCTIONAL AIDES		21,000.00	2,410.92	2,410.92	28.72	14,969.33	0.00	0.00
		14,969.33							
01 6940 222 010 0004	SS/MEDICARE TO INSTRUCTIONAL AIDES		5,000.00	693.82	693.82	13.88	4,306.18	0.00	0.00
		4,306.18							
01 6940 222 010 0006	SS/MEDICARE TO INSTRUCTIONAL AIDES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6940 222 010 0007	SS/MEDICARE TO INSTRUCTIONAL AIDES		300.00	31.84	31.84	25.60	223.21	0.00	0.00
		223.21							
01 6940 222 010 0900	SS/MEDICARE TO INSTRUCTIONAL AIDES		100.00	0.00	0.00	0.00	100.00	0.00	0.00
		100.00							
01 6940 223 010 0003	SS/MEDICARE FOR SUBSTITUTE TEACHERS		1,100.00	347.80	347.80	81.05	208.40	0.00	0.00
		208.40							
01 6940 223 010 0004	SS/MEDICARE FOR SUBSTITUTE TEACHERS		500.00	222.28	222.28	80.17	99.16	0.00	0.00
		99.16							
01 6940 230 010	RETIREMENT/NON INSTRUCTIONAL STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6940 230 010 0003	RETIREMENT/NON INSTRUCTIONAL STAFF		9,000.00	574.36	574.36	23.82	6,855.88	0.00	0.00
		6,855.88							
01 6940 230 010 0004	RETIREMENT/NON INSTRUCTIONAL STAFF		1,000.00	719.91	719.91	115.14	(151.37)	0.00	0.00
		(151.37)							
01 6940 230 010 0007	RETIREMENT/NON INSTRUCTIONAL STAFF		0.00	69.89	69.89	0.00	(69.89)	0.00	0.00
		(69.89)							
01 6940 230 010 0008	RETIREMENT/NON INSTRUCTIONAL STAFF		300.00	0.00	0.00	0.00	300.00	0.00	0.00
		300.00							
01 6940 230 010 0009	RETIREMENT/NON INSTRUCTIONAL STAFF		500.00	0.00	0.00	0.00	500.00	0.00	0.00
		500.00							
01 6940 231 010	RETIREMENT/TEACHERS PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00							
01 6940 231 010 0003	RETIREMENT/TEACHERS PROF STAFF		22,000.00	1,774.55	1,774.55	22.35	17,082.96	0.00	0.00
		17,082.96							
01 6940 231 010 0004	RETIREMENT/TEACHERS PROF STAFF		5,000.00	368.12	368.12	14.72	4,263.76	0.00	0.00
		4,263.76							

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01 6940 231 010 0006	RETIREMENT/TEACHERS PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6940 231 010 0007	RETIREMENT/TEACHERS PROF STAFF		4,000.00	1,171.26	1,171.26	62.72	1,491.40	0.00	0.00
	1,491.40								
01 6940 231 010 0008	RETIREMENT/TEACHERS PROF STAFF		1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00
	1,500.00								
01 6940 231 010 0009	RETIREMENT/TEACHERS PROF STAFF		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
	1,000.00								
01 6940 231 010 0900	RETIREMENT/TEACHERS PROF STAFF		200.00	0.00	0.00	0.00	200.00	0.00	0.00
	200.00								
01 6940 232 010	RETIREMENT/INSTRUCTIONAL AIDES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6940 232 010 0003	RETIREMENT/INSTRUCTIONAL AIDES		20,000.00	2,259.79	2,259.79	28.11	14,378.28	0.00	0.00
	14,378.28								
01 6940 232 010 0004	RETIREMENT/INSTRUCTIONAL AIDES		500.00	653.01	653.01	130.60	(153.01)	0.00	0.00
	(153.01)								
01 6940 232 010 0006	RETIREMENT/INSTRUCTIONAL AIDES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6940 232 010 0007	RETIREMENT/INSTRUCTIONAL AIDES		300.00	32.68	32.68	26.68	219.97	0.00	0.00
	219.97								
01 6940 232 010 0900	RETIREMENT/INSTRUCTIONAL AIDES		150.00	0.00	0.00	0.00	150.00	0.00	0.00
	150.00								
01 6940 233 010 0003	RETIREMENT CONTRIB/FAC SUBS		1,000.00	294.01	294.01	80.65	193.55	0.00	0.00
	193.55								
01 6940 233 010 0004	RETIREMENT CONTRIB/FAC SUBS		0.00	187.97	187.97	0.00	(359.60)	0.00	0.00
	(359.60)								
01 6940 237 010 0003	ADD'L RETIREMENT CONTRIBUTION		20,000.00	1,683.64	1,683.64	23.16	15,367.66	0.00	0.00
	15,367.66								
01 6940 237 010 0004	ADD'L RETIREMENT CONTRIBUTION		500.00	662.43	662.43	199.19	(495.95)	0.00	0.00
	(495.95)								
01 6940 237 010 0006	ADD'L RETIREMENT CONTRIBUTION		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
01 6940 237 010 0007	ADD'L RETIREMENT CONTRIBUTION		1,500.00	437.43	437.43	60.86	587.06	0.00	0.00
	587.06								
01 6940 237 010 0008	ADD'L RETIREMENT CONTRIBUTION		500.00	0.00	0.00	0.00	500.00	0.00	0.00
	500.00								
01 6940 237 010 0009	ADD'L RETIREMENT CONTRIBUTION		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
	1,000.00								
01 6940 237 010 0900	ADD'L RETIREMENT CONTRIBUTION		100.00	0.00	0.00	0.00	100.00	0.00	0.00
	100.00								
01 6940 261 010 0003	UNEMPLOYMENT/TEACHERS/PROF STAFF		500.00	0.00	0.00	0.00	500.00	0.00	0.00

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500.00									
01 6940 261 010 0004	UNEMPLOYMENT/TEACHERS/PROF STAFF		500.00	0.00	0.00	0.00	500.00	0.00	0.00
500.00									
01 6940 262 010 0003	UNEMPLOYMENT/INSTRUC AIDES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
500.00									
01 6940 262 010 0004	UNEMPLOYMENT/INSTRUC AIDES		500.00	0.00	0.00	0.00	500.00	0.00	0.00
500.00									
01 6940 280 010	HEALTH BENEFITS/NON INSTRUCTIONAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
01 6940 280 010 0003	HEALTH BENEFITS/NON INSTRUCTIONAL		7,000.00	741.38	741.38	41.43	4,099.80	0.00	0.00
4,099.80									
01 6940 280 010 0004	HEALTH BENEFITS/NON INSTRUCTIONAL		1,000.00	734.91	734.91	123.21	(232.12)	0.00	0.00
(232.12)									
01 6940 280 010 0007	HEALTH BENEFITS/NON INSTRUCTIONAL		0.00	63.24	63.24	0.00	(63.24)	0.00	0.00
(63.24)									
01 6940 281 010	HEALTH BENEFITS FOR TEACHERS/PROF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
01 6940 281 010 0003	HEALTH BENEFITS FOR TEACHERS/PROF		115,000.00	8,327.18	8,327.18	20.34	91,612.11	0.00	0.00
91,612.11									
01 6940 281 010 0004	HEALTH BENEFITS FOR TEACHERS/PROF		5,000.00	1,784.43	1,784.43	74.08	1,296.09	0.00	0.00
1,296.09									
01 6940 281 010 0006	HEALTH BENEFITS FOR TEACHERS/PROF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
01 6940 281 010 0007	HEALTH BENEFITS FOR TEACHERS/PROF		12,000.00	4,676.37	4,676.37	80.93	2,287.81	0.00	0.00
2,287.81									
01 6940 281 010 0008	HEALTH BENEFITS FOR TEACHERS/PROF		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
1,000.00									
01 6940 281 010 0009	HEALTH BENEFITS FOR TEACHERS/PROF		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
1,000.00									
01 6940 282 010	HEALTH BENEFITS/INSTR AIDES AND ASS'TS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
01 6940 282 010 0003	HEALTH BENEFITS/INSTR AIDES AND ASS'TS		12,000.00	802.00	802.00	23.01	9,238.39	0.00	0.00
9,238.39									
01 6940 282 010 0004	HEALTH BENEFITS/INSTR AIDES AND ASS'TS		5,000.00	198.00	198.00	3.96	4,802.00	0.00	0.00
4,802.00									
01 6940 282 010 0006	HEALTH BENEFITS/INSTR AIDES AND ASS'TS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
01 6940 282 010 0007	HEALTH BENEFITS/INSTR AIDES AND ASS'TS		500.00	57.58	57.58	34.55	327.25	0.00	0.00
327.25									
01 6940 291 010	CERTIFIED RETIREMENT BENEFITS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
01 6940 291 010 0008	CERTIFIED RETIREMENT		500.00	0.00	0.00	0.00	500.00	0.00	0.00

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	BENEFITS								
500.00									
01 6940 291 010 0009	CERTIFIED RETIREMENT BENEFITS		500.00	0.00	0.00	0.00	500.00	0.00	0.00
500.00									
01 6940 330 010	EMPLOYEE TRAINING/DEVELOPMENT		0.00	0.00	0.00	0.00	(400.00)	0.00	0.00
(400.00)									
01 6940 330 010 0003	EMPLOYEE TRAINING/DEVELOPMENT		3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00
3,000.00									
01 6940 330 010 0004	EMPLOYEE TRAINING/DEVELOPMENT		3,000.00	301.67	301.67	85.48	1,411.62	0.00	976.00
435.62									
01 6940 330 010 0006	EMPLOYEE TRAINING/DEVELOPMENT		0.00	0.00	0.00	0.00	0.00	0.00	10.00
(10.00)									
01 6940 330 010 0007	EMPLOYEE TRAINING/DEVELOPMENT		500.00	0.00	0.00	0.00	500.00	0.00	0.00
500.00									
01 6940 340 010	OTHER PROFESSIONAL SERVICES/OFFICIALS		0.00	0.00	0.00	0.00	(2,529.60)	0.00	0.00
(2,529.60)									
01 6940 340 010 0003	OTHER PROFESSIONAL SERVICES/OFFICIALS		1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00
1,500.00									
01 6940 340 010 0004	OTHER PROFESSIONAL SERVICES/OFFICIALS		500.00	0.00	0.00	0.00	500.00	0.00	0.00
500.00									
01 6940 340 010 0006	OTHER PROFESSIONAL SERVICES & OFFICIALS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
01 6940 382 010	DISTANCE ED/TELECOMMUNICATIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
01 6940 382 010 0003	DISTANCE ED/TELECOMMUNICATIONS		2,000.00	82.93	82.93	12.43	1,751.45	0.00	0.00
1,751.45									
01 6940 382 010 0004	DISTANCE ED/TELECOMMUNICATIONS		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
1,000.00									
01 6940 382 010 0006	DISTANCE ED/TELECOMMUNICATIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
01 6940 382 010 0007	DISTANCE ED/TELECOMMUNICATIONS		1,100.00	40.01	40.01	10.91	979.97	0.00	0.00
979.97									
01 6940 382 010 0008	DISTANCE ED/TELECOMMUNICATIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
01 6940 382 010 0009	DISTANCE ED/TELECOMMUNICATIONS		500.00	0.00	0.00	0.00	500.00	0.00	0.00
500.00									
01 6940 410 010	WATER AND SEWER		0.00	0.00	0.00	0.00	(655.34)	0.00	0.00
(655.34)									
01 6940 420 010	TRASH SERVICE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
01 6940 431 010 0003	REPAIRS/MAINTENANCE NON TECH		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
1,000.00									
01 6940 440 010	RENTALS/LEASES		100.00	0.00	0.00	0.00	100.00	0.00	0.00

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	INSTRUCTIONAL								
01 6998 281 000	HEALTH BENEFITS FOR TEACHERS/PROF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6998 282 000	HEALTH BENEFITS/INSTR AIDES AND ASS'TS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6998 291 000	OTHER EMPLOYEE BENEFITS/PROF STAFF		0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6998 340 000	OTHER PROFESSIONAL SERVICES & OFFICIALS		0.00	0.00	0.00	0.00	(19,988.25)	0.00	0.00
01 6998 610 000	GENERAL SUPPLIES		20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00
01 6998 610 001	GENERAL SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6998 610 003	GENERAL SUPPLIES		75,000.00	39,210.12	39,210.12	52.28	35,789.88	0.00	0.00
01 6998 610 009	GENERAL SUPPLIES		1,500.00	0.00	0.00	87.47	187.92	0.00	0.00
01 6998 731 001	MACHINERY		0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6998 731 003	MACHINERY		0.00	0.00	0.00	0.00	(20,740.05)	0.00	0.00
01 6998 732 000	VEHICLES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6998 810 000	DUES AND FEES/ENTRY FEES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
6998	ESSE		96,500.00	39,210.12	39,210.12	84.20	15,249.50	0.00	0.00
8000	TRANSFERS								
01 8000 913 000	TRANSFERS TO ACTIVITY FUND/ROTC SUP		21,630.00	0.00	0.00	0.00	21,630.00	0.00	0.00
01 8000 913 010	TRANSFERS TO HEAD START		5,150.00	0.00	0.00	0.00	5,150.00	0.00	0.00
8000	TRANSFERS		26,780.00	0.00	0.00	0.00	26,780.00	0.00	0.00
9000	NON PROGRAM EXPENDITURES								
01 9000 890 000	MISCELLANEOUS EXPENDITURES		3,322,571.00	0.08	0.08	0.04	3,321,168.23	0.00	0.00
9000	NON, PROGRAM EXPENDITURES		3,322,571.00	0.08	0.08	0.04	3,321,168.23	0.00	0.00
01 15,034,350 000	GENERAL		25,932,144.00	1,971,525.13	1,971,525.13	42.02	15,173,528.67	0.00	139,173.71

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03	EMPLOYEE BENEFITS FUND								
2900	OTHER SUPPORT SERVICES								
03 2900 890 000	MISCELLANEOUS EXPENDITURES		0.00	7,163.30	7,163.30	0.00	(19,149.24)	0.00	0.00
	(19,149.24)								
2900	OTHER SUPPORT SERVICES		0.00	7,163.30	7,163.30	0.00	(19,149.24)	0.00	0.00
8000	TRANSFERS								
03 8000 911 000	TRANSFERS TO GENERAL FUND		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
8000	TRANSFERS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
03	EMPLOYEE BENEFITS FUND		0.00	7,163.30	7,163.30	0.00	(19,149.24)	0.00	0.00

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8360	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05	(185,652) ACTIVITY FUND	0.00	0.00	38,731.34	38,731.34	0.00	(149,199.61)	0.00	36,453.67

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06	CAFETERIA								
3100	FOOD SERVICE OPERATIONS								
06 3100 110 000	NON INSTRUCTIONAL REG EMPLOYEE		300,000.00	40,740.25	40,740.25	33.46	199,626.73	0.00	0.00
	199,626.73								
06 3100 210 000	GROUP INS/NON INSTRUCTIONAL		1,000.00	37.68	37.68	7.73	922.70	0.00	0.00
	922.70								
06 3100 220 000	SOCIAL SECURITY/NON INSTRUCTIONAL		25,000.00	3,057.73	3,057.73	30.01	17,498.02	0.00	0.00
	17,498.02								
06 3100 230 000	RETIREMENT/NON INSTRUCTIONAL		25,000.00	2,995.51	2,995.51	29.52	17,619.85	0.00	0.00
	17,619.85								
06 3100 237 000	ADD'L RETIREMENT CONTRIBUTION		10,000.00	1,028.71	1,028.71	25.34	7,465.55	0.00	0.00
	7,465.55								
06 3100 280 000	HEALTH BENEFITS/NON INSTRUCTIONAL		5,000.00	456.74	456.74	27.40	3,629.78	0.00	0.00
	3,629.78								
06 3100 340 000	OTHER PROFESSIONAL SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
06 3100 431 000	REPAIRS/MAINTENANCE NON TECH		25,000.00	1,871.25	1,871.25	78.14	5,463.81	0.00	0.00
	5,463.81								
06 3100 431 003	REPAIRS AND MAINTENANCE		50,000.00	1,007.95	1,007.95	13.49	43,253.05	0.00	30.00
	43,253.05								
06 3100 431 010	REPAIRS/MAINTENANCE NON TECH/PECC		5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
	5,000.00								
06 3100 570 000	FOOD SERVICE MANAGEMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
06 3100 570 010	FOOD SERVICE MANAGEMENT/CACFP		100,000.00	26,686.48	26,686.48	44.08	56,919.15	0.00	1,000.00
	55,919.15								
06 3100 610 000	GENERAL SUPPLIES		100,000.00	31.98	31.98	2.52	97,481.46	0.00	0.00
	97,481.46								
06 3100 610 010	GENERAL SUPPLIES/CACFP		20,000.00	623.75	623.75	3.12	19,376.25	0.00	0.00
	19,376.25								
06 3100 626 000	GASOLINE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
06 3100 630 000	FOOD EXPENSES		350,000.00	52,252.40	52,252.40	46.22	193,847.96	0.00	5,631.47
	188,216.49								
06 3100 630 010	FOOD EXPENDITURES		75,000.00	6,653.43	6,653.43	32.57	50,664.16	0.00	88.49
	50,575.67								
06 3100 650 000	TECHNLOGY SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
06 3100 650 010	TECHNLOGY SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
06 3100 890 000	MISC EXPENSES/REFUNDS		1,000.00	0.00	0.00	87.32	126.85	0.00	0.00
	126.85								
3100	FOOD SERVICE OPERATIONS		1,092,000.00	137,443.86	137,443.86	34.78	718,925.32	0.00	6,749.96
6500	CAFETERIA								
06 6500 401 000	DAIRY PRODUCTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
06 6500 690 000	MISCELLANEOUS ITEMS		0.00	0.00	0.00	0.00	51.76	0.00	0.00
	51.76								
6500	CAFETERIA		0.00	0.00	0.00	0.00	51.76	0.00	0.00

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06	712,227 CAFETERIA		1,092,000.00	137,443.86	137,443.86	34.78	718,977.08	0.00	6,749.96

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07	BOND FUND								
5000	DEBT SERVICES								
07 5000 830 000	DEBT RELATED EXPENSES		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
	1,000.00								
07 5000 831 000	PRINCIPAL PAYMENTS ON BONDS		680,000.00	0.00	0.00	0.00	680,000.00	0.00	0.00
	680,000.00								
07 5000 832 000	INTEREST PAYMENTS		287,000.00	0.00	0.00	0.00	287,000.00	0.00	0.00
	287,000.00								
07 5000 833 000	BOND ISSUANCE/DEBT RELATED COSTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
5000	968,000.00 DEBT SERVICES		968,000.00	0.00	0.00	0.00	968,000.00	0.00	0.00
07	968,000.00 BOND FUND		968,000.00	0.00	0.00	0.00	968,000.00	0.00	0.00

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09	QUALIFIED CAPITAL PURPOSE UNDERTAKING FU								
2515	CENTRAL SERVICES/BLDGS AND SITES								
09 2515 430 000	REPAIRS AND MAINTENANCE SERVICES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
09 2515 430 001	REPAIRS AND MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
09 2515 430 003	REPAIRS AND MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
09 2515 430 009	REPAIRS AND MAINTENANCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
09 2515 710 000	LAND AND IMPROVEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
2515	CENTRAL SERVICES/BLDGS AND		0.00	0.00	0.00	0.00	0.00	0.00	0.00
2610	OPERATION OF PLANT								
09 2610 431 000	REPAIRS/MAINTENANCE NON TECH		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
2610	OPERATION OF PLANT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000	DEBT SERVICES								
09 5000 830 000	DEBT RELATED EXPENSES		600.00	0.00	0.00	0.00	600.00	0.00	0.00
	600.00								
09 5000 831 000	REDEMPTION OF PRINCIPAL		295,000.00	0.00	0.00	0.00	295,000.00	0.00	0.00
	295,000.00								
09 5000 832 000	INTEREST ON LONG TERM DEBT		21,000.00	0.00	0.00	0.00	21,000.00	0.00	0.00
	21,000.00								
09 5000 833 000	BOND ISSUANCE/DEBT RELATED COSTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00								
5000	DEBT SERVICES		316,600.00	0.00	0.00	0.00	316,600.00	0.00	0.00
09	316,600.00 QUALIFIED CAPITAL PURPOSE		316,600.00	0.00	0.00	0.00	316,600.00	0.00	0.00

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0.00									
12 2190 610 001 1721	MANUFACTURING		100.00	0.00	0.00	0.00	100.00	0.00	0.00
100.00									
12 2190 610 001 1722	GENERAL SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
12 2190 610 003 1697	GENERAL SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
12 2190 610 003 1706	GENERAL SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
12 2190 610 003 1708	GENERAL SUPPLIES		1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
1,000.00									
12 2190 734 001 1723	TECHNOLOGY HARDWARE		25,000.00	0.00	0.00	17.58	25,000.00	0.00	4,396.20
20,603.80									
12 2190 810 001 1696	DUES AND FEES/ENTRY FEES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
12 2190 810 001 1698	HS BAND RENTALS		7,000.00	383.00	383.00	9.81	6,507.00	0.00	193.68
6,313.32									
12 2190 810 001 1701	DUES AND FEES/ENTRY FEES		0.00	0.00	0.00	0.00	(800.00)	0.00	0.00
(800.00)									
12 2190 810 001 1710	HS ART FEES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
12 2190 810 001 1718	DRIVERS ED		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
12 2190 810 001 1722	DUES AND FEES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
12 2190 810 003 1697	MS PARTICIPATION FEES		5,000.00	0.00	0.00	1.00	4,950.00	0.00	0.00
4,950.00									
12 2190 810 003 1706	MS BAND RENTALS		3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00
3,000.00									
12 2190 810 003 1708	FCS FEES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00									
12 2190 890 000 1790	MISC EXPENDITURES		0.00	5.02	5.02	0.00	(400.03)	0.00	0.00
(400.03)									
2190	OTHERS		52,900.00	4,983.29	4,983.29	19.91	46,956.70	0.00	4,589.88
12	42,366		52,900.00	4,983.29	4,983.29	19.91	46,956.70	0.00	4,589.88

**Expenditure Report by Function-10388-ALL
ACCOUNTS**

12/04/2024 10:54 AM

User ID: CHUDSON

Account Number	Account Description	Revised Budget	Expended During Month	Activity	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total	6,746.38		28,361,644.00	2,159,846.92	2,159,846.92	40.52	17,055,713.60	0.00	186,967.22

Fund: 01 GENERAL

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	TAXED LEVIED BY SCHOOL DISTRICT	10,500,000.00	40,245.32	3,736,768.71	35.59	6,763,231.29
01 1115	CARLINE TAXES	7,000.00	0.00	756.48	10.81	6,243.52
01 1120	PUBLIC POWER DIST SALES TAX	165,000.00	0.00	0.00	0.00	165,000.00
01 1125	MOTOR VEHICLE TAX	850,000.00	94,698.08	277,597.29	32.66	572,402.71
01 1370	PRESCHOOL TUITION	95,000.00	12,980.00	39,600.75	41.69	55,399.25
01 1510	INTEREST ON INVESTMENTS	5,000.00	11,028.86	36,033.19	720.66	(31,033.19)
01 1510 0003	INTEREST ON INVESTMENTS/HD ST	0.00	2.74	17.91	0.00	(17.91)
01 1510 0004	INTEREST ON INVESTMENTS/HD ST	1,000.00	0.00	0.00	0.00	1,000.00
01 1800	REVENUE FR COMM SERVICE/GED/BDA	0.00	0.00	0.00	0.00	0.00
01 1910	RENTAL OF SCHOOL FACILITIES/PROPERTY	5,000.00	0.00	0.00	0.00	5,000.00
01 1911	LOCAL LICENSE FEES	1,000.00	0.00	0.00	0.00	1,000.00
01 1920	CONTRIB FR PRIVATE SOURCES	0.00	0.00	0.00	0.00	0.00
01 1921	CITY POLICE COURT FINES	5,000.00	14,430.06	14,430.06	288.60	(9,430.06)
01 1990	MISCELLANEOUS LOCAL REVENUE	6,000.00	0.00	0.00	0.00	6,000.00
01 1990 0003	MISC LOCAL REVENUE/HD ST	0.00	0.00	0.00	0.00	0.00
01 1990 0004	MISCELLANEOUS LOCAL REVENUE/HD ST	0.00	0.00	0.00	0.00	0.00
Subtotal: 1000		11,640,000.00	173,385.06	4,105,204.39	35.27	7,534,795.61
01 2110	COUNTY FINE & LICENSE FEES	120,000.00	0.00	23,290.64	19.41	96,709.36
01 2210	ESU RECEIPTS	1,500.00	0.00	0.00	0.00	1,500.00
Subtotal: 2000		121,500.00	0.00	23,290.64	19.17	98,209.36
01 3110	STATE AID TO DISTRICTS	4,285,688.00	0.00	857,138.00	20.00	3,428,550.00
01 3120	SPECIAL ED PROGRAMS	2,800,000.00	0.00	0.00	0.00	2,800,000.00
01 3125	SPECIAL ED TRANSPORTATION	95,000.00	0.00	0.00	0.00	95,000.00
01 3130	HOMESTEAD EXEMPTION	450,000.00	0.00	0.00	0.00	450,000.00
01 3131	PROPERTY TAX CREDIT	600,000.00	0.00	0.00	0.00	600,000.00
01 3134	RAILROAD TAX/PUBLIC SERVICE ENTITIES	1,000.00	0.00	0.00	0.00	1,000.00
01 3155	RULE 4 TEXTBOOK LOAN	1,000.00	0.00	0.00	0.00	1,000.00
01 3165	PRESCHOOL FLEX FUNDING	5,000.00	0.00	0.00	0.00	5,000.00
01 3166	SCHOOL AGE FLEX	100,000.00	0.00	0.00	0.00	100,000.00
01 3175	ABE/STATE GRANT	500.00	0.00	0.00	0.00	500.00
01 3180	PRO-RATA MOTOR VEHICLE	25,000.00	0.00	3,367.21	13.47	21,632.79
01 3400	STATE APPORTIONMENT	250,000.00	0.00	0.00	0.00	250,000.00
01 3535	HIGH ABILITY LEARNERS	10,000.00	11,392.00	11,392.00	113.92	(1,392.00)
01 3540	STATE EARLY CHILDHOOD GRANT	50,000.00	0.00	0.00	0.00	50,000.00
01 3541	BIRTH TO 3 ENDOWMENT	70,000.00	0.00	10,054.00	14.36	59,946.00
01 3551	CAREER EDUCATION	0.00	0.00	8,938.50	0.00	(8,938.50)
01 3575	NEBR INNOVATION GRANT	0.00	0.00	0.00	0.00	0.00
01 3599	STATE REIMBURSEMENT SCHOOL SAFETY	0.00	0.00	0.00	0.00	0.00
01 3990	OTHER STATE SOURCES	10,000.00	0.00	0.00	0.00	10,000.00
Subtotal: 3000		8,753,188.00	11,392.00	890,889.71	10.18	7,862,298.29
01 4105	USF - E RATE	0.00	0.00	0.00	0.00	0.00
01 4305	IMPACT AID PL 874	0.00	0.00	0.00	0.00	0.00
01 4307	AMERICAN INDIAN EDUCATION	0.00	0.00	0.00	0.00	0.00
01 4309 0003	HEAD START	800,000.00	166,842.42	400,662.55	50.08	399,337.45
01 4309 0004	HEAD START	400,000.00	0.00	0.00	0.00	400,000.00
01 4421	IDEA PART-B ARP - BIRTH THROUGH AGE 21	50,000.00	0.00	0.00	0.00	50,000.00
01 4505	TITLE I ESEA	200,000.00	0.00	0.00	0.00	200,000.00
01 4506	TITLE I ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00
01 4509	TITLE II PART A	50,000.00	0.00	0.00	0.00	50,000.00
01 4512	IDEA POVERTY/BASE	5,000.00	0.00	0.00	0.00	5,000.00
01 4515	IDEA PART B SUPPLEMENTAL	0.00	0.00	0.00	0.00	0.00
01 4516	IDEA PART B (619) PRESCHOOL	20,000.00	13,118.00	13,118.00	65.59	6,882.00
01 4518	IDEA BASE AND E/P	190,000.00	358,917.00	358,917.00	188.90	(168,917.00)
01 4519	IDEA PART B E/POVERTY	0.00	0.00	0.00	0.00	0.00

Fund: 01 GENERAL

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 4521	IDEA NON PUBLIC	5,000.00	26,212.00	26,212.00	524.24	(21,212.00)
01 4524	ROTC REIMBURSEMENT FROM DOD	10,000.00	8,839.75	27,529.75	275.30	(17,529.75)
01 4525	PERKINS REVISION GRANT	25,000.00	0.00	0.00	0.00	25,000.00
01 4529	ADULT BASIC EDUCATION	0.00	0.00	0.00	0.00	0.00
01 4530	OTHER FEDERAL RECEIPTS	130,000.00	0.00	0.00	0.00	130,000.00
01 4531	21ST CENTURY LEARNING GRANT/MS	5,000.00	0.00	0.00	0.00	5,000.00
01 4701	CENTRAL NEB ROBOTICS GRANT	5,000.00	0.00	0.00	0.00	5,000.00
01 4708	MEDICAID IN PUBLIC SCHOOLS	50,000.00	0.00	14,339.97	28.68	35,660.03
01 4709	MEDICAID ADM ACTIVITIES	15,000.00	0.00	5,590.16	37.27	9,409.84
01 4969	TITLE IV STUDENT SUPPORT	10,000.00	0.00	0.00	0.00	10,000.00
01 4995	PRESIDENTIAL DISASTER AID/ESSERS	0.00	0.00	0.00	0.00	0.00
01 4997	ESSER II	5,000.00	0.00	0.00	0.00	5,000.00
01 4998	ESSERS III	5,000.00	0.00	88,225.54	1,764.51	(83,225.54)
Subtotal: 4000		1,980,000.00	573,929.17	934,594.97	47.20	1,045,405.03
01 5150	TAX ANTICIPATION NOTES	0.00	0.00	3,509,550.00	0.00	(3,509,550.00)
01 5200	FUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
01 5300	SALE OF PROPERTY	0.00	0.00	0.00	0.00	0.00
01 5690	OTHER NON-REVENUE RECEIPTS	0.00	529.22	1,347.66	0.00	(1,347.66)
Subtotal: 5000		0.00	529.22	3,510,897.66	0.00	(3,510,897.66)
Fund Total:		22,494,688.00	759,235.45	9,464,877.37	42.08	13,029,810.63

Fund: 02 DEPRECIATION FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
02 1510	INVESTMENT INCOME	0.00	1.70	5.15	0.00	(5.15)
	Subtotal: 1000	0.00	1.70	5.15	0.00	(5.15)
	Fund Total:	0.00	1.70	5.15	0.00	(5.15)

Fund: 03 EMPLOYEE BENEFITS FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
03 5200	FUND TRANSFERS IN	0.00	5,013.86	15,686.75	0.00	(15,686.75)
	Subtotal: 5000	0.00	5,013.86	15,686.75	0.00	(15,686.75)
	Fund Total:	0.00	5,013.86	15,686.75	0.00	(15,686.75)

Fund: 05 ACTIVITY FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
05 1510 8010	INTEREST	0.00	(39,724.46)	(38,922.45)	0.00	38,922.45
05 1710 8022	HEAD START ACTIVITIES	0.00	0.00	1,000.00	0.00	(1,000.00)
05 1710 8101	ELEM STUDENT COUNCIL	0.00	342.72	342.72	0.00	(342.72)
05 1710 8102	ELEM TEACHERS	0.00	265.00	532.10	0.00	(532.10)
05 1710 8103	ELEM MISC	0.00	1,500.00	2,878.37	0.00	(2,878.37)
05 1710 8107	SOCIAL WORK FAMILY RESOURCE ACCT	0.00	20.00	500.00	0.00	(500.00)
05 1710 8202	MS ATHLETICS	0.00	0.00	7,929.02	0.00	(7,929.02)
05 1710 8204	MS BAND	0.00	0.00	432.00	0.00	(432.00)
05 1710 8206	UNIFIED SPORTS	0.00	300.00	300.00	0.00	(300.00)
05 1710 8216	MS STUDENT COUNCIL	0.00	0.00	1,107.25	0.00	(1,107.25)
05 1710 8226	MS YEARBOOK	0.00	0.00	140.00	0.00	(140.00)
05 1710 8232	MS STUDENT TRAVEL	0.00	0.00	313.81	0.00	(313.81)
05 1710 8302	CAREER ACADEMIES	0.00	0.00	10,334.99	0.00	(10,334.99)
05 1710 8312	HS BAND	0.00	245.00	1,680.50	0.00	(1,680.50)
05 1710 8316	SPIRIT SQUAD	0.00	990.00	10,420.19	0.00	(10,420.19)
05 1710 8318	CHORUS/SWING CHOIR	0.00	1,323.00	3,823.00	0.00	(3,823.00)
05 1710 8320	AUTO/SHOP	0.00	284.70	1,164.70	0.00	(1,164.70)
05 1710 8323	CLASS OF 2026	0.00	300.00	2,894.00	0.00	(2,894.00)
05 1710 8332	CONCESSIONS	0.00	0.00	9,835.82	0.00	(9,835.82)
05 1710 8333	BLUE DEVIL CATERING	0.00	600.00	600.00	0.00	(600.00)
05 1710 8334	DECA	0.00	2,935.88	9,512.86	0.00	(9,512.86)
05 1710 8342	FCCLA	0.00	0.00	537.00	0.00	(537.00)
05 1710 8346	HOSA	0.00	0.00	680.00	0.00	(680.00)
05 1710 8348	BOYS BASKETBALL FR	0.00	250.00	250.00	0.00	(250.00)
05 1710 8353	JR ROTC	0.00	2,308.64	3,866.42	0.00	(3,866.42)
05 1710 8354	HONOR SOCIETY	0.00	0.00	352.29	0.00	(352.29)
05 1710 8356	GUIDANCE	0.00	300.00	500.00	0.00	(500.00)
05 1710 8363	SPEECH	0.00	0.00	203.93	0.00	(203.93)
05 1710 8374	HS STUDENT COUNCIL	0.00	2,141.00	7,014.92	0.00	(7,014.92)
05 1710 8380	JUNIOR OPTIMIST INTERNATIONAL	0.00	0.00	929.14	0.00	(929.14)
05 1710 8382	GIRLS SOCCER FR	0.00	600.00	600.00	0.00	(600.00)
05 1710 8384	VOLLEYBALL FR	0.00	0.00	318.00	0.00	(318.00)
05 1710 8387	GOLF FR	0.00	0.00	400.00	0.00	(400.00)
05 1710 8389	HS YEARBOOK	0.00	435.00	1,680.00	0.00	(1,680.00)
05 1710 8391	MISC ACTIVITIES	0.00	4,239.51	30,699.53	0.00	(30,699.53)
05 1710 8404	CROSS COUNTRY FR	0.00	1,500.00	1,842.40	0.00	(1,842.40)
05 1920 8228	MS DONATIONS	0.00	0.00	3,292.00	0.00	(3,292.00)
05 1990 8008	MISCELLANEOUS	0.00	(1,086.02)	(3,370.41)	0.00	3,370.41
05 1990 8111	ELEM SOCIAL COMMITTEE	0.00	50.00	300.00	0.00	(300.00)
05 1990 8355	ROTC MILITARY REIMBURSEMENT	0.00	0.00	1,010.50	0.00	(1,010.50)
05 1990 8371	HS SOCIAL COMMITTEE	0.00	221.34	655.62	0.00	(655.62)
Subtotal: 1000		0.00	(19,658.69)	78,580.22	0.00	(78,580.22)
05 5690 8104	ELEM LIBRARY	0.00	75.61	75.61	0.00	(75.61)
05 5690 8355	OTHER NON REVENUE RECEIPTS	0.00	40,000.00	40,000.00	0.00	(40,000.00)
Subtotal: 5000		0.00	40,075.61	40,075.61	0.00	(40,075.61)
Fund Total:		0.00	20,416.92	118,655.83	0.00	(118,655.83)

Fund: 06 CAFETERIA

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1611	DAILY SALES	0.00	23,663.38	67,910.02	0.00	(67,910.02)
	Subtotal: 1000	0.00	23,663.38	67,910.02	0.00	(67,910.02)
06 3150	STATE REIMBURSEMENT	0.00	77,442.68	108,270.40	0.00	(108,270.40)
	Subtotal: 3000	0.00	77,442.68	108,270.40	0.00	(108,270.40)
06 4211 0005	FED REIMB/CACFP	0.00	11,618.68	22,728.53	0.00	(22,728.53)
	Subtotal: 4000	0.00	11,618.68	22,728.53	0.00	(22,728.53)
06 5690	OTHER NON REVENUE RECEIPTS	0.00	26,535.43	42,401.82	0.00	(42,401.82)
	Subtotal: 5000	0.00	26,535.43	42,401.82	0.00	(42,401.82)
	Fund Total:	0.00	139,260.17	241,310.77	0.00	(241,310.77)

Fund: 07 BOND FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
07 1100	LOCAL TAXES	0.00	5,841.06	541,484.19	0.00	(541,484.19)
07 1115	CARLINE TAXES	0.00	0.00	109.62	0.00	(109.62)
07 1510	INVESTMENT INCOME	0.00	468.48	1,327.74	0.00	(1,327.74)
	Subtotal: 1000	0.00	6,309.54	542,921.55	0.00	(542,921.55)
07 3180	PRO-RATA MOTOR VEHICLE	0.00	0.00	487.92	0.00	(487.92)
	Subtotal: 3000	0.00	0.00	487.92	0.00	(487.92)
	Fund Total:	0.00	6,309.54	543,409.47	0.00	(543,409.47)

Fund: 08 SPECIAL BLDG FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
08 1510	INTEREST ON LOCAL RECEIPTS	0.00	1,239.96	3,941.16	0.00	(3,941.16)
	Subtotal: 1000	0.00	1,239.96	3,941.16	0.00	(3,941.16)
	Fund Total:	0.00	1,239.96	3,941.16	0.00	(3,941.16)

Fund: 09 QUALIFIED CAPITAL PURPOSE UNDERTAKING FU

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
09 1100	TAXES LEVIED BY SCHOOL DISTRICT	0.00	1,504.95	139,741.32	0.00	(139,741.32)
09 1115	CARLINE TAXES	0.00	0.00	28.29	0.00	(28.29)
09 1510	INVESTMENT INCOME	0.00	0.00	454.30	0.00	(454.30)
	Subtotal: 1000	0.00	1,504.95	140,223.91	0.00	(140,223.91)
09 3180	PRO-RATA MOTOR VEHICLE	0.00	0.00	125.91	0.00	(125.91)
	Subtotal: 3000	0.00	0.00	125.91	0.00	(125.91)
	Fund Total:	0.00	1,504.95	140,349.82	0.00	(140,349.82)

Fund: 12 STUDENT FEES

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
12 1741 1696	H.S. PARTICIPATION FEES	0.00	935.00	3,145.00	0.00	(3,145.00)
12 1741 1697	M.S. PARTICIPATION FEES	0.00	250.00	2,000.00	0.00	(2,000.00)
12 1741 1698	H.S. BAND RENTALS	0.00	0.00	75.00	0.00	(75.00)
12 1741 1701	HS BAND FEE	0.00	0.00	900.00	0.00	(900.00)
12 1741 1706	M.S. BAND RENTALS	0.00	75.00	600.00	0.00	(600.00)
12 1741 1707	HUMAN SERVICES & HOSPITALITY	0.00	0.00	195.00	0.00	(195.00)
12 1741 1719	WOODS	0.00	0.00	160.00	0.00	(160.00)
12 1741 1723	HS LAPTOP INS FEE	0.00	40.00	682.00	0.00	(682.00)
Subtotal: 1000		0.00	1,300.00	7,757.00	0.00	(7,757.00)
Fund Total:		0.00	1,300.00	7,757.00	0.00	(7,757.00)

Revenue Summary Report
Processing Month: 11/2024

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	22,494,688.00	934,282.55	10,535,993.32	46.84	11,958,694.68

InstructionParental/Community Involvement in Schools

Cass County School District #13-0001, Plattsmouth Community Schools, after having conducted a public hearing concerning parental involvement and participation in the school district herewith declares that it shall be the policy of the District to provide access to parents to all textbooks, tests, curriculum materials, and any other instructional materials used by the school.

It shall further be the policy of the District in the event any parent has a complaint or objection to any such materials to make such provision for personal conferences with the parent and appropriate school personnel to discuss such concerns as the superintendent or his/her designee may deem appropriate. The Superintendent or his/her designee shall prepare a complaint form which may be used by a parent to express objections to any such instructional material. Such complaint forms shall seek information including, but not limited to, the specific instructional material complained of, the reason for the complaint, and a proposed resolution of the complaint by the parent.

It shall further be the policy of the District to upon reasonable advance request by a parent to attend and monitor courses, assemblies, counseling sessions, and other instructional activities, to permit such parent to be in attendance at such activities unless such attendance would substantially interfere with a legitimate school interest.

It shall further be the policy of the district to encourage communications from the parents concerning when a parent believes it to be appropriate for his/her student to be excused from testing, classroom instruction, and other school experiences that the parent may find objectionable. The superintendent or his/her designee shall make a provision on the complaint form hereinabove referred to for receiving information from a parent concerning what specific testing, classroom instruction, or other school experience the parent finds objectionable, the basis for the parent's objection and a proposed solution for dealing with the objection that would be satisfactory to the parent.

It shall further be the policy of the District to provide full access to the records of the students to a parent or guardian all as set forth in Section 79-2,104, the Federal Education Right To Privacy Act, and other applicable law during regular business hours of the school at the school headquarters or wherever the student's records may regularly be maintained by the District.

It is the further policy of the District to notify a parent or parents of any student who may be subjected to a standard norm referenced or criterion referenced test or standard tests such as but not limited to the Northwest Evaluation Association Measures of Academic Progress, to notify the parent when reasonable to do so, where a sample of such test might be observed and the date upon which such test will be administered. As to all testing by the District, experimental evaluation methodologies, experimental testing instruments and any testing instrument which would tend to inquire into the values, beliefs, or privacy rights of any student, or parent or guardian of such student shall be prohibited unless a parent requests in writing that such tests be administered to his/her resident student.

Prior to any school sponsored survey being administered to the students of the District, it shall be the duty of the superintendent or his/her designee to notify the parent or parents of each student involved in the survey of the nature of the survey, the date and time when such survey shall be administered, and the purpose for which and the uses of which survey exist from the school's perspective.

~~Parents are also encouraged to be active participants in our Response to Intervention program for students. For Level 1 of the RtI process, students may participate in the Measures of Academic Progress (MAP) assessment and the AIMSWeb assessment, during August/September, December/January, and April/May of each school year. Parents are encouraged to contact the building administrator with any questions about these assessments.~~

~~At Level 2, parents are sent a letter (see Appendix A in the RtI Program Handbook) that describes how their child qualified for intervention by earning a median reading score below the 10th percentile on the AIMSWeb assessment. The parents are also invited to participate in the development of a Level 2 Plan for their child and informed that a staff member will be contacting them to schedule a Level 2 meeting. Parents continue to be active participants on the RtI team, throughout Level 2.~~

~~For Level 3, parents are active participants in their child's RtI team meetings and they assist with development of a Level 3 plan. Parents may also be asked to sign a Permission for Specialist's Participation form, if the team deems it desirable to bring in more intensive support from an education specialist that would work one on one or in a small group with their child. Parents continue to be active participants on the RtI team, throughout Level 3.~~

It shall be the policy of the District as a general matter to leave substantive decision making processes to the professional staff, administration and Board of Education, subject to an effort to receive information from parents as to any concerns, objections, or other information such parents would wish to provide to the school district concerning a parent's access, involvement, and participation in all activities of the school as it relates to the student of the District.

Date of Adoption: March 13, 2006

Reviewed: November 12, 2007, July 14, 2008, Nov. 10, 2008, July 13, 2009, Nov. 9, 2009, July 12, 2010, Nov. 8, 2010, Aug. 8, 2011, Nov. 14, 2011

Revised: Aug. 13, 2012

Reviewed: Aug. 12, 2013, Nov. 11, 2013, Nov. 10, 2014, Nov. 9, 2015, Nov. 14, 2016, Nov. 13, 2017, Nov. 12, 2018, Jan. 13, 2020, Dec. 14, 2020, Jan. 10, 2022, Dec. 12, 2022, Jan. 15, 2024

Revised: Dec. 9, 2024

Page 2 of 2



PCS SUPERINTENDENT REPORT

December 2024

Dr. Richard E. Hasty



Make it a great December! We have a full week with students from Dec. 9 to 13. Then, we have an early release and a short week during the week of Dec. 16. Several key dates are included below.

Wed., Dec. 18 - Early release.

Fri., Dec. 20 - No school for students. This is a teacher planning day.

Mon., Dec. 23 to Fri., Jan. 3 – No school. Winter break.

Mon., Jan. 6 - No school for students. This is a teacher professional development day.

Tue., Jan. 7 - Classes resume at all buildings.

Click [HERE](#) for the 2024-2025 calendar with additional information.



2024-2025 PCS SUPERINTENDENT CUSTOMER SERVICE AWARDS

Congratulations to our October 2024 PCS Superintendent Customer Service Award recipients: Kaylee Brink (not pictured), Sarah Fonseca (not pictured), Kim Kubat, Chase Lofing, Wendy Morrison, Aimee Petereit, and Ethan Scholting. Way to represent Blue Devil Nation with top-notch customer service!

In the 2024-2025 school year, we are providing our employees with the opportunity to earn a PCS Superintendent's Customer Service Award. The Superintendent's Customer Service Awards are presented to certified employees, non-certified employees, and transportation employees who display exceptional customer service in their actions and behavior to continue the district's tradition of excellence. Employees can be nominated by anyone (students, staff members, community members, etc.) for exceptional customer service related to one of our PCS Customer Service Top 5 listed below.

PCS CUSTOMER SERVICE TOP 5

- 1. Listen** (with an open mind).
- 2. Recover well when mistakes are made.** Acknowledge (the mistake). Apologize (immediately). Affirm (that there will be an effort to prevent the mistake in the future).
- 3. Respond in a timely manner** (one business day).
- 4. Own the problem and attempt to resolve it.**
- 5. Use eye contact and a friendly greeting** (i.e.: Hello. How are you? Can I help you?).

We are accepting nominations for the month of October 2024. Click the link below for more information.

<https://forms.gle/QHxoRe8PDXxAt1J49>



PLATTSMOUTH, NE

Thank you to Scooter's Coffee - Plattsmouth, NE, for sponsoring our 2024-2025 PCS Superintendent's Customer Service Awards!



Board Meeting

Thank you to all who ran for a seat on the Plattsmouth Community Schools Board of Education. Congratulations to the newly elected Board members: Brian Harvey (incumbent), Ken Winters (incumbent), Keri Gradoville, Jacqueline Miller-Pearson, and Amanda Timm.



*Photo credit: PHS Band page on X

Congratulations to our PHS Marching Band for earning Division 1 Superior Ratings for band, color guard, and percussion at the 2024 Nebraska State Bandmasters Association (NSBA) State Marching Band Competition in Lincoln, NE.



Congratulations to Kayla Briggs, Jolie Dix, Logan Ksiazek, and Riley Pletka for earning recognition as 2024 Nebraska School Activities Association (NSAA) Believers and Achievers. Click [HERE](#) for more information about the 2024 Believers and Achievers program.



*Photo credit: Plattsmouth Activities page on X

Congratulations to LilyAnna Guthner (Soprano I) and Ava Thornton (Alto I) for earning 2024 Nebraska Music Educators Association (NMEA) All-State recognition.



*Photo credit: Plattsmouth Activities page on X

Congratulations to Mallory Robbins for earning 7th place at the State Cross Country Meet in Kearney, NE.



PCS has been using the Say Something - Anonymous Reporting System since 2018. It has provided us with valuable information to enhance the safety of students, staff, and our community. Thank you.

What Should You Report?

You can help save lives by reporting observed threats, behaviors, actions, and harassment. Here are examples of some of the most common behaviors and incidents to report:

- Acts of violence, with or without weapons
- Verbal or physical abuse, assault or harassment
 - Sexual abuse, assault or harassment
 - Threats seen on social media
- Bullying, fighting, harassment or intimidating behaviors
 - Bragging about weapons or a planned attack
 - Depression, anxiety or loss of self-control
 - Hopelessness, excessive guilt or worthlessness
 - Reckless behavior, theft and petty crimes
 - Social isolation or withdrawal
 - Substance or alcohol abuse
 - Suicide threats, cutting or other self-harm
 - Any other troubling situation or behavior

Are you aware of any potential violence? Then, say something. Use one of the methods below to submit a tip for PCS.

If you have to think about whether or not to submit a tip, then you should submit the tip and allow others to investigate the situation. Do not hesitate. Help someone and help yourself. We are here for you.

How To Submit An Anonymous Tip

1. Submit a tip through our [secure website](#)
2. Call our 24/7 crisis hotline counselors at [1-844-5-SayNow](tel:1-844-5-SayNow)
3. Download our mobile app at [Google Play](#) or [Apple Store](#)
4. Scan the QR Code





Minutes from our Board of Education meetings are available at the link below. Draft minutes from the meeting on Nov. 11, 2024, are available below.

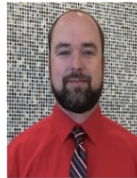
[Board Meeting Minutes](#)

[DRAFT Meeting Minutes Nov. 11, 2024](#)

PCS Board of Education



Brian Harvey
President



Max Muller
Vice President



Nolan Siemonsma
Secretary/Treas.



Jim Allen
Board Member



Tony Foster
Board Member



Jeremey Shuey
Board Member



**Karen
Tesarek-Parsons**
Board Member



Ken Winters
Board Member



Joe Woracek
Board Member

Our PCS Board of Education is shown above. Please take a moment to thank ALL of our board of Education members for their service to our students, families, staff members, and our community! They spend many hours volunteering their time to improve opportunities for our students.

OUR HOME-BASED PROGRAM HAS OPENINGS!

PLATTSMOUTH EARLY CHILDHOOD CENTER



ARE YOU:

Ready to give your child a jump start on learning?

Looking for a playgroup for your baby or toddler?

Wanting some extra parenting support?

WE WILL:

- Partner with your family in teaching your child through play
- Support health and wellness for the whole family (including pregnancy)
- Provide educational and social activities



SCAN THE CODE TO BE
CONTACTED



We have birth to age three openings at our early childhood center. Check out the graphic above and scan the QR code for more information.

6 WAYS to receive a warning

- NOAA Weather Radio
- Local TV and Radio
- Wireless Emergency Alerts & Weather Apps
- Outdoor Sirens
- Internet Sites
- Cell Phone

From Your Friends, Family and Coworkers

weather.gov

Additional Resources

- [NWS Omaha Web Page](#)
- [NWS Omaha Weather Story Graphics](#)
- [Hourly Forecasts for a Point](#)
- [Severe Weather Outlooks](#)
- [Excessive Rainfall Outlooks](#)
- [Severe Weather Safety](#)

How To Report SEVERE WEATHER To The NWS

FACEBOOK

facebook.com/nwsomaha

TWITTER

[@NWSOmaha](https://twitter.com/NWSOmaha)

EMAIL

nws.omaha@noaa.gov

MOBILE APP

mPING

EASY ONLINE FORM

nws.ncep.noaa.gov/report/

National Oceanic and Atmospheric Administration
U.S. Department of Commerce

National Weather Service
Omaha/Valley, NE

Check out the tips above for how to receive a weather warning and also how to report severe weather to the National Weather Service. You can also click [HERE](#) for the information.

Wellness

On June 12, 2023, our Board of Education approved Policy 5417 School Wellness Policy and Administrative Regulation. We welcome your feedback relative to the policy and administrative regulation. Feedback can be submitted using the link provided below.

Go to the Board of Education's policy page at [Board Policies](#). Select *5000 Students*, and scroll down to 5417 and AR 5417.

[School Wellness Policy Feedback](#)

Triennial Assessment Results - Click [HERE](#) to see numerous documents related to the results of our PCS Triennial Assessment of our wellness policy.



If you or someone you know are receiving Medicaid benefits or would like more information about it, please read some communication below from the Nebraska Department of Health and Human Services. There are also several links to related documents in English and Spanish.

*We want to remind parents to update their family's information with Medicaid so their children can keep their Medicaid coverage.

*Even if the parent is no longer eligible, their child may still qualify for coverage.

*Our goal is to ensure that every student continues to receive the necessary support to access healthcare.

[Medicaid Public Health Emergency Flyer - English](#)

[Medicaid Public Health Emergency Flyer - Spanish](#)

[Medicaid Public Health Emergency Fact Sheet - English](#)

[Medicaid Public Health Emergency Fact Sheet - Spanish](#)

[Medicaid No Longer Qualify Your Child May - English](#)

[Medicaid No Longer Qualify Your Child May - Spanish](#)



TRAILBLAZER CONFERENCE

Use the links below to quickly access our middle school activities and our high school activities. You can also go to individual building pages ([early childhood](#), [elementary school](#), [middle school](#), and [high school](#)) for additional information relative to individual items that are on those calendars.

[Middle School Activities](#)

[High School Activities](#)

FOOD RESOURCES

for Nebraskans and Iowans

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

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

VISIT THE FOOD BANK WEBSITE

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



CALL THE SNAP/FOOD RESOURCE HOTLINE

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

NEBRASKA

1-855-444-5556

Mon-Fri: 8am-5pm

IOWA

1-855-944-3663

Mon-Fri: 8am-5pm

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



Food Bank for the Heartland Flyer

This flyer includes information about food resources. A website and QR code are available to find food using an interactive map that shows partner food providers and mobile pantries.

[Food Bank for the Heartland Website](#)

[Food Bank for the Heartland Flyer](#)

SNAP Next Step Employment and Training Program

Follow the link below for information about the SNAP Next Step Employment and Training Program from the Nebraska Department of Labor and the Department of Health and Human Services.

[SNAP Next Step Employment and Training Flyer](#)

Community Resources

Many community resources are identified in the document available below. PCS is providing these resources via SENCA for informational purposes.

[Cass County SENCA Resources](#)

CTE Building

Have you seen the inside of our career and technical education (CTE) building? Go to our career academies website and scroll down the page to view a one-minute video tour from inside the CTE building.

[PHS Career Academies](#)

ESSER III

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

In order to be eligible for ESSER III funding, Nebraska school districts had to submit an amendment to our ARP application by Sept. 15, 2021. Prior to submitting the application, we requested your input relative to the potential uses of the funds.

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

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

Our plan for the expenditure of ESSER III funds is available at the link below. There were other requests submitted for ESSER III that are not included here. but many of them are

being addressed with other funding sources available in the district. I thank you, again, for providing your input for our amendment.

[Esser III Amendment August 26, 2022](#)

Thank You for Your Input

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

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

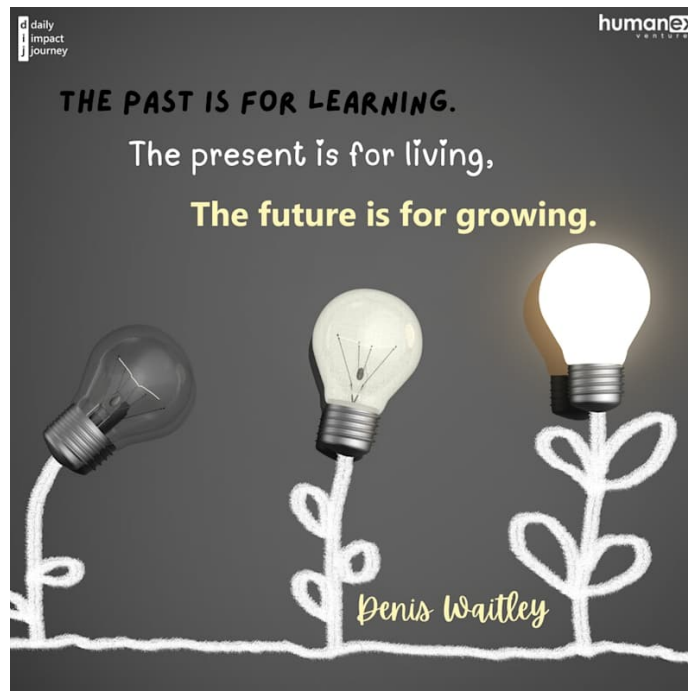
Our safety team includes certified and non-certified staff members from our early childhood center, elementary school, middle school, and high school, including administrators, nurses, school social workers/licensed mental health practitioners, school psychologists, Plattsmouth Education Association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

At this time, our safety team holds quarterly meetings during the school year.

Click the link below to provide feedback relative to our PCS Plan for Safe Return to School.

Thank you for your support of the Plattsmouth Community Schools!

[2024-2025 Plan for Safe Return to School](#)



Thank you for your support of the Plattsmouth Community Schools.

#PLATTSMOUTHSTRONG

Best regards,



Superintendent Dr. Richard E. Hasty

**Plattsmouth High School
Principal's Report
Todd Halvorsen
December 9, 2024**

Freshman- 115
Sophomores- 102
Juniors- 126
Seniors- 124
Total- 467

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

High Academic Achievement and Professional Learning Communities (PLC)

Teachers at Plattsmouth High School have been utilizing Professional Development time to enhance their skills in:

Teacher Efficacy- determining team goals and utilizing Instructional Rounds to observe each other's instruction.

Inclusive Classrooms- focusing on cooperative teaching with the Special Education teacher and General Education teacher.

Character Strong- developing and implementing Social Emotional Learning during advisory time.

Students will be taking the Measure of Academic Progress(MAP) test in January.

Students and Staff of the Week

11/11	11/18	11/25	12/3
Daniel Barclay(12)	Alexa Abercrombie(12)	Riley Pletka(12)	Brady Robbins(12)
Josh Hudson(11)	Hunter Tschirren(11)	Jacob Longton(11)	Ashleigh Widick(11)
Hailey Sanchez(10)	Liana Pendley(10)	Jaxon Sharp(10)	Samantha Ritchie(10)
Kindall Thomas(9)	Zac VanDenburgh(9)	Maggie Vick(9)	Jesse Wilson(9)
Lara Day	Carman Hall	Hunter Holoubek	Chris Work

Career Academies

Six PCSD staff members attended the National Career Academy Coalition Conference in Chicago, November 18 - 20. Dr. Cherie Larson, Mrs. Tina Harvey, Mr. Kevin Tillson, Ms. Jolene Boesch, Mr. Jeremy Woodworth and Mr. Dan Oatman attended multiple sessions related to career academies and MTSS, SEL, student leadership, community partnerships, K-12 academy models and more. This professional development opportunity was funded through Perkins Funds, State CTE Funds, Title IIA and Career Academy Sponsorship funds.

On November 22, 2024 Dr. Hasty, Dr. Larson, Mr. Halvorsen and Mrs. Harvey presented at the Nebraska Association of School Boards State Convention held at the CHI Center. The session was entitled, "2024 PHS Career Academies - Find Your Path in High School."

First semester student interns are finishing their work-based learning experiences at this time. There were 16 students participating in various internships throughout the semester. On site observations of each student are being completed and students are finalizing their reflections based on their experiences.

JAG

During November, five students visited the International Brotherhood of Electrical Workers.

In late October/early November, the students began the Job Hunting 101 module. This encompassed the job application process including the job application, resume and cover letter, and the job interview (virtual and in-person). The students watched videos about each of these subjects, read articles, participated in class discussions, and completed practice forms. They also took a quiz over these parts of the job application process. Currently, the students are working on their project -- the students were provided with a job posting for a marketing paid internship job and they are completing the application, resume, and cover letter and then, about a week and a half before the holiday break, they will sit for an interview for the job. The resume, cover letter, and application are due today with the interviews taking place next week.

During this month, the students participated in several team building exercises such as the Lifeboat Game, Guess Who (again -- they liked it), the Card Tower Challenge, and Unequal Resources, among others. Students also journaled almost every day (depending on what else was on the itinerary). Their favorite was the one concerning landing on a new planet and deciding which professions would be vital to starting a society and surviving. That led to a lot of discussion in the class.

The classes are also planning the JAG celebration scheduled for December 17. The officers, class reps, photographers, and treasurers meet every Friday at 3:00 pm. We also have met with the Junior/Senior class officers since we will have a combined celebration. The JAG officers will be officially sworn in at this ceremony which will also be a celebration of the completion of the first semester of JAG at Plattsmouth High School.

Athletic/Activities

Winter season is underway. As I type this, girls wrestling has their first contest at South Sioux City this evening. There are six girls out for wrestling. They will head to Cozad (Friday the 6th). Girls and boys basketball will tip it off against Malcolm. The girls have 29 out and the boys have 27 out this year. Boys wrestling heads west to Lexington tomorrow (Friday the 6th). And will compete in the Cozad invite Saturday. The boys have 27 out this season. The Show Choir heads to Wahoo for their first performance of the season Saturday (the 7th). Speech will participate at Bellevue West for their first competition of the year on December 14th. Speech also has 27 participating this year.

Organization Development and Capacity

The 2024-2025 school year will focus on the following points:

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

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

Educationally yours,
Todd Halvorsen

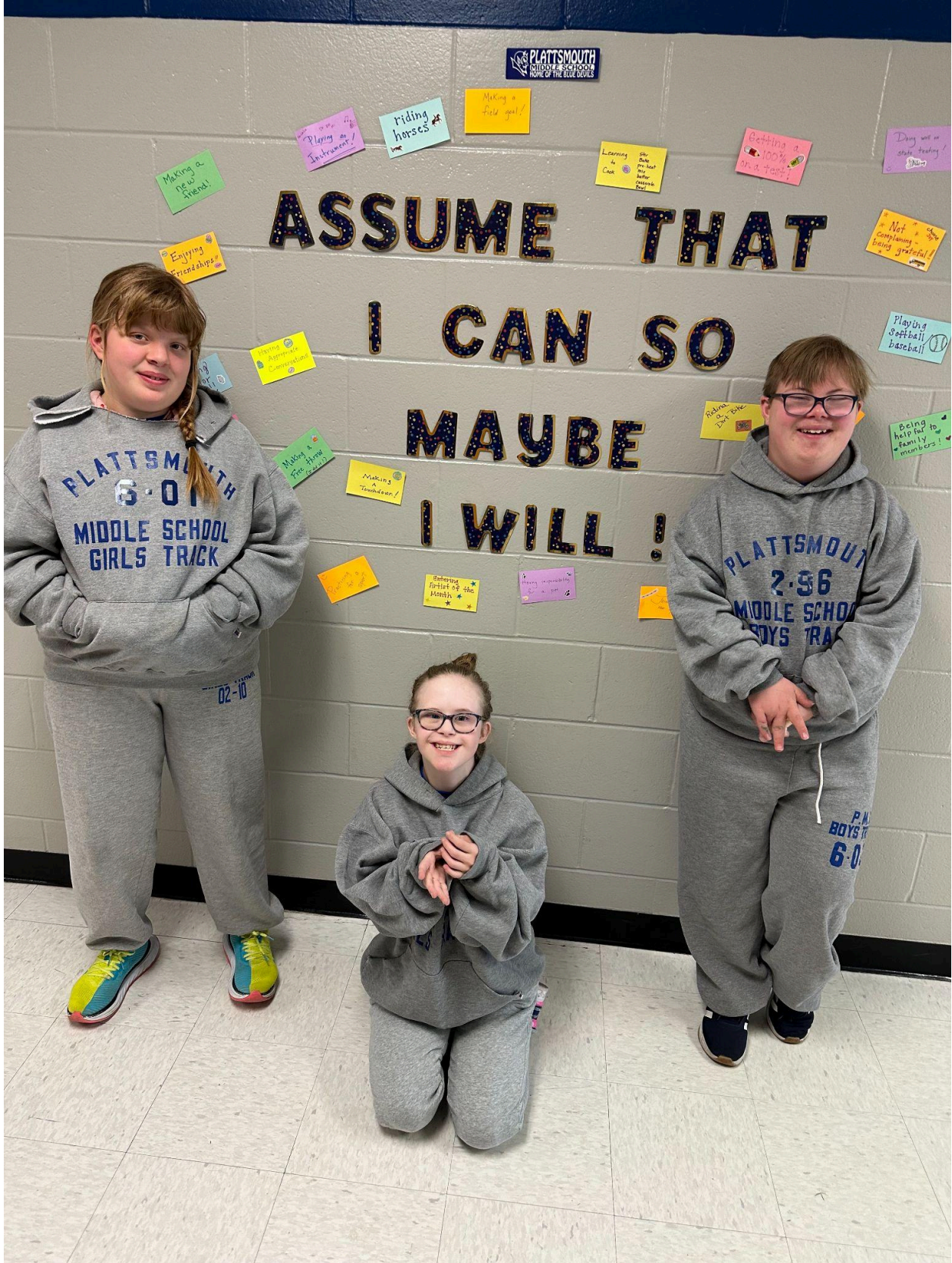
Middle School Board Report
John Campin-Principal
December 5, 2024
Current Enrollment Numbers for 2024-25

5th-97
6th-89
7th-103
8th-100
Total-389

I want to recognize Danielle Haberman. Danielle is a paraprofessional for 7-8 grades. Danielle is very positive and does her best to support our positive school culture with students and adults. Danielle always does what is asked and more. Danielle wants what is best for students every single day! I appreciate her willingness to go above and beyond for students in their academic areas of support. Danielle is also attending college at the same time as working! Thank you to Danielle for all she does for PCMS.

I want to thank all the staff for learning our new schedule this year. As a team, we are able to cover many new initiatives. The staff is willing to try new things, see how things work and collaborate to make them better! Keep up the hard work!

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



ASSUME THAT
I CAN SO
MAYBE
I WILL!

PLATTSBURGH
6-01
MIDDLE SCHOOL
GIRLS TRICK
02-10

PLATTSBURGH
MIDDLE SCHOOL

PLATTSBURGH
2-36
MIDDLE SCHOOL
BOYS TRICK
P.M.
BOYS TRICK
6-0

- Making a New Friend!
- Enjoying Friendships!
- Playing an Instrument!
- riding horses
- Making a field goal!
- Learning to Can
- Getting a 100% on a test!
- Doing well in state testing!
- Not Complaining - being grateful!
- Playing softball/baseball!
- Being helpful to family members!
- Making a Teacher!
- Relieving first of the Month
- Playing volleyball
- Riding a Bike
- Making a Friend!

PLATTSBURGH
MIDDLE SCHOOL
HOME OF THE BLUE DEVILS

Plattsmouth Elementary School

Board of Education Report
 Dr. Amber Johnson, Elementary Principal
 December 9, 2024

1. 2024-2025 Student Enrollment: *As of November 1, 2024*

Grade	Jul.	*Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June
Kdg.	95	92	95	95	94	94						
1st	83	92	94	96	97	97						
2nd	80	82	81	83	84	84						
3rd	92	88	91	87	89	89						
4th	94	98	96	98	98	98						
Total	444	452	457	459	462	462						

1. Winter Assessment Update:

Throughout December, our students will participate in several assessments, including NWEA MAP (K-4), Really Great Reading Inventory (K-2 & student specific), and Fastbridge Fluency (K-2). These assessments will provide valuable updated data on student growth and achievement. The results of the NWEA Winter MAP assessment will be included in the January Board of Education report, highlighting data that supports our continuous improvement efforts.

2. January 6, 2025 - Tentative Professional Development Agenda:

On Monday, January 6, 2025, our certificated teachers will be taking part in the following professional development:

- a. PES data review and reflection to support our building’s Continuous Improvement Process
- b. Professional Grade Level Goal check-in
- c. Small group instruction planning based on grade level data review
- d. Assessment review and data tracking

1. November Blue Devils of the Month Recognition -

Congratulations to our November Blue Devils of the Month! The following nominated students earned a PES Student of the Month certificate, recognition announcement, and a yard sign to be proudly displayed at their home for an entire month.

- Kindergarten - Maddox, Melodi, Cadence, Tayah
- 1st - Wyatt, Nate, Jesikka, Arlowe, Oona
- 2nd - Braxton, Kennedy, Lucy, Kennedy
- 3rd - Genesis, Miles, Ty, Skylar
- 4th - Cooper, Elias, Jax, Daniel



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

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



**Head Start Director's Report
December 2024**

Early Childhood Numbers as of: 12/01/2024

Enrollment:

Accepted for Tuition/Head Start for 2024-2025:

PECC	70
Conestoga Head Start	12
Total for Head Start	87 out of 100
Tuition at PECC	35
<i>Total Enrollment for PECC/Conestoga</i>	<i>122</i>

Birth to Three Program Enrollment Report:

Sixpence	10
Birth to 5 Special Education Home/Community Based/Speech	42
Early Head Start	10 out of 10

Attendance: October

Week Of:	Head Start Only	Tuition Only	Combined
11/4/2024	93.15%	93.06%	93.13%
11/11/2024	93.46%	90.56%	92.58%
11/18/2024	91.08%	93.33%	91.76%
11/25/2024	82.76%	95.71%	86.48%

Head Start Grant Information:

The Fiscal Year (FY) 2025 is a New grant application and was due on Oct. 1st, 2024. This is the new funding guidance for the FY 2025. The Grant was submitted Friday, September 20, 2024.

Funding Type	Projected Funding	Funded Federal Enrollment
Head Start Program Operations & Training and Technical Assistance	\$1,155,911	100
Early Head Start program Operations & Trainings and Technical Assistance	\$180,913	10
Total Grand Funding	\$1,355,206	110

In-Kind (non-federal share) for HS & EHS	\$338,812	
Total Grant Amount	\$1,694,018	

Office of Head Start Communications:

- ACF-OHS-PI-24-07: Final Rule to Delay Effective Date for Increasing the CLASS Instructional Support Domain Competitive Threshold
- ACF-OHS-IM-24-06: Reporting Child Health and Safety Incidents
- **Trainings:**
- Reduction in slots, reducing from 100 slots to 80 slots to meet the full enrollment initiative. This will shift some budget items that are purchased for 100 students down to 80 students into supporting staff.

Program Type	Funded Enrollment	Program Operations	T/TA	Total	Non Federal Share	Total Budget
Head Start	100-20 = 80	\$1,155,911	\$15,064	\$1,170,975	\$292,755	\$1,463,730
Early Head Start	10	\$180,913	\$3,318	\$184,231	\$46,046	\$230,277
Total	90	\$1,336,824	\$18,382	\$1,355,206	\$338,801	\$1,694,007

Personnel:

- We are looking for Early Childhood Inclusive Teachers

Policy Council:

- Health Advisory Committee Update, School Readiness Committee Update, School Readiness Goals
- Leadership reports: Disabilities, Family Supports, Health and Safety, Mental Health

Respectfully submitted,
Mrs. Juli Beck, Cass County Head Start Director

Final Rule to Delay Effective Date for Increasing the CLASS Instructional Support Domain Competitive Threshold

eclkc.ohs.acf.hhs.gov/policy/pi/acf-ohs-pi-24-07

Final Rule to Delay Effective Date for Increasing the CLASS Instructional Support Domain Competitive Threshold ACF-OHS-PI-24-07

U.S. Department
of Health and Human Services

ACF
Administration for Children and Families

- 1. Log Number:** ACF-OHS-PI-24-07
- 2. Issuance Date:** 11/06/2024
- 3. Originating Office:** Office of Head Start
- 4. Key Words:** Classroom Assessment Scoring System (CLASS®); Designation Renewal System (DRS); Head Start Program Performance Standards; Competition

Program Instruction

To: All Head Start Preschool and Early Head Start Grant Recipients

Subject: Final Rule to Delay Effective Date for Increasing the CLASS® Instructional Support Domain Competitive Threshold

Instruction:

On November 6, 2024, the Administration for Children and Families (ACF) published a final rule in the [Federal Register](#) that delays the effective date for increasing the competitive threshold of the Classroom Assessment Scoring System (CLASS®) Instructional Support domain. The CLASS competitive threshold is one condition used to determine whether a Head Start agency will be subject to an open competition under the Designation Renewal System (DRS).

The effective date in the Head Start Program Performance Standards (the Performance Standards) that raises the CLASS Instructional Support competitive threshold from 2.3 to 2.5 was August 1, 2025. This final rule officially delays the effective date to August 1, 2027.

Background

On August 27, 2020, ACF published a final rule on DRS changes to improve how the Office of Head Start (OHS) determines whether a Head Start agency will be subject to an open competition to receive another five-year grant. Among other policy changes, this rule established a new competitive threshold for the CLASS Instructional Support domain, one of the seven conditions requiring a Head Start program to enter open competition. The established competitive threshold for the Instructional Support domain was 2.3, and was set to increase to 2.5 on August 1, 2025.

The graduated approach established by the 2020 final rule was designed to allow sufficient time for grant recipients to make necessary quality improvements. However, the unexpected pause in CLASS observations due to the COVID-19 pandemic shortened the five-year implementation time frame to less than two years. The fiscal year 2024 OHS monitoring cycle (2023–2024) was the first time the 2.3 competitive threshold for Instructional Support was fully implemented. OHS is publishing this final rule to allow programs ample time before the increased 2.5 competitive threshold goes into effect.

This decision to delay the Instructional Support competitive threshold increase is also based on OHS' anticipated timeline for adopting CLASS 2nd Edition. In 2022, the developer introduced an updated CLASS tool which requires training, technical assistance, and certification procedures for both OHS and Head Start grant recipients. OHS will ensure necessary systems and supports are in place before its monitoring system implements the updated version.

Additionally, the August 2024 publication of the [Supporting the Head Start Workforce and Consistent Quality Programming](#) final rule in the Federal Register changed many requirements in the Performance Standards. Delaying the CLASS Instructional Support competitive threshold increase will allow Head Start programs the time and attention they need to implement the revised Performance Standards.

Please contact your Regional Office with any questions about the extension of the CLASS Instructional Support competitive threshold increase.

Thank you for the work you do on behalf of children and families.

Sincerely,

/ Khari M. Garvin /

Khari M. Garvin
Director
Office of Head Start

See PDF Version of Program Instruction:

[Final Rule to Delay Effective Date for Increasing the CLASS Instructional Support Domain Competitive Threshold](#) (22.59 KB)

Historical Document

Reporting Child Health and Safety Incidents

eclkc.ohs.acf.hhs.gov/policy/im/acf-ohs-im-24-06

Reporting Child Health and Safety Incidents ACF-OHS-IM-24-06

U.S. Department
of Health and Human Services

ACF
Administration for Children and Families

- 1. Log Number:** ACF-OHS-IM-24-06
- 2. Issuance Date:** 11/07/2024
- 3. Originating Office:** Office of Head Start
- 4. Key Words:** Child Incidents; Reporting; Health and Safety

Information Memorandum

To: All Head Start Grant Recipients

Subject: Reporting Child Health and Safety Incidents

Information:

The Head Start Program Performance Standards (the Performance Standards) at [45 CFR §1302.102\(d\)\(1\)\(ii\)](#), updated on August 21, 2024, require programs to submit reports, as appropriate, to the responsible U.S. Department of Health and Human Services (HHS) official immediately, but no later than seven calendar days, following an incident. This includes reports of any significant incident that affects the health or safety of a child.

This Information Memorandum (IM) clarifies reporting requirements of 45 CFR §1302.102(d)(1)(ii–iii), including:

- The responsible HHS official to whom programs must report
- The reporting timeframe
- Consequences for failure to report during the given timeframe
- Circumstances under which the obligation to submit a report for significant incidents regarding the health and safety of children applies
- Examples of significant child health and safety incidents that must be reported to HHS and the Office of Head Start (OHS)

This IM supersedes ACF-IM-HS-22-07.

Reportable Incidents That Affect the Health and Safety of Children

Grant recipients are required to report all significant incidents that affect the health and safety of a child that occur in a Head Start setting where services are provided (e.g., playground, program-approved transportation, learning setting, bathroom, program-approved excursion, facility parking lot), **and** involve either 1) a child who participates in a setting that receives Head Start funds **or** 2) a staff, contractor, or volunteer who participates in a setting that receives Head Start funds.

As illustrated in the table below, a reportable incident must meet the “Where” condition in the left column and at least one of the “Who” conditions in the right column.

WHERE		WHO
Any setting where Head Start services are provided.	AND	A child that receives services fully or partially funded by a Head Start grant, or a child that participates in a classroom at least partially funded by a Head Start grant.
Examples include a learning setting, bathroom, playground, facility parking lot, and program-approved transportation and excursions.		OR
		A staff member, contractor, or volunteer that participates in either a Head Start program or classroom at least partially funded by a Head Start grant, regardless of whether the child involved receives Head Start services.

The two examples below further illustrate the kinds of child health and safety incidents that must be reported.

Incident Example 1: An incident occurs on an elementary school playground that is used by a Head Start classroom on site. The incident involved a third-grade teacher using inappropriate discipline with a third-grade student, resulting in the student’s hospitalization. The third-grade teacher involved is not a Head Start volunteer and does not participate in the classroom in any way, nor is the teacher’s position funded by Head Start resources.

Determination: This incident does not require an incident report to OHS. The incident is considered significant, as it required the student to be hospitalized. The incident also met the conditions of the “Where” column, as it occurred in a setting where Head Start services are provided (i.e., the playground used by the Head Start program). However, it did not meet the conditions of the “Who” column, as neither the child nor the teacher involved participated in a program or classroom at least partially funded by a Head Start grant.

Incident Example 2: An incident occurs in a mixed-funded classroom where Head Start services are provided. The incident involved the assistant teacher using inappropriate discipline with a student in the classroom, resulting in the student’s hospitalization. The individual student involved is not funded by a Head Start grant.

Determination: This incident does require an incident report to OHS. The incident is considered significant, as it required the student to be hospitalized. The incident also met the conditions of the “Where” column, as it occurred in a setting where Head Start services are provided (i.e., a mixed-funded Head Start classroom). While the individual child involved is not funded by a Head Start grant, they participate in a classroom at least partially funded by a Head Start grant. Because the child participates in a

classroom supported by Head Start resources, that is sufficient to meet the conditions of the “Who” column and would require an incident report to OHS regardless of the funding source that provides the salary for the adult involved. Furthermore, in this case, the condition of the “Who” column is also met by the adult, as the assistant teacher is a staff member that participates in a classroom at least partially funded by a Head Start grant.

A Note on Mandated Reporting: Both example incidents above may require a mandated report to the state, local, or tribal child protective agency if the inappropriate discipline meets the definitions under the [Federal Child Abuse Prevention and Treatment Act](#). Programs should refer to their state, local, or tribal laws about mandated reporting of child abuse and neglect, including what their definition of abuse is, and use the more stringent definition to determine if a mandated report is warranted. Example 2 requires an incident report to OHS regardless of whether a mandated report is required. Example 1 does not require an incident report to OHS, even if a mandated report is required.

It is important for OHS to receive the appropriate incident reports as the incidents may have broader implications for all children served in the classroom or program. The IM appendix includes a graphic to help clarify the settings and participants that may result in a recipient submitting an incident report.

OHS outlines minimum expectations for reportable incidents that affect the health or safety of a child in 45 CFR §1302.102(d)(1)(iii). These examples are provided to support programs in understanding what OHS considers a “significant incident” that rises to the level of requiring an incident report.

It is not possible to provide an exhaustive list of significant incidents that affect children’s health and safety because OHS cannot predict all incidents that may occur in Head Start settings. However, OHS considers the following types of incidents to require submission of a report. These illustrative examples are designed to provide Head Start grant recipients with an understanding of the types of incidents that require reporting:

- **Any mandated reports regarding agency staff or volunteer compliance with federal, state, tribal, or local laws addressing child abuse and neglect or laws governing sex offenders.** OHS requires an incident report if a program becomes aware of a report of suspected child abuse and neglect to child protective services or law enforcement agencies that identified agency staff or volunteers as a potential perpetrator. Mandated reporting of confirmed or suspected child abuse and neglect in other cases, such as by a parent or caregiver not funded by a Head Start grant in the child’s home, does not need to be reported to OHS.
- **Suspected or known maltreatment or endangerment of a child by staff, consultants, contractors, and volunteers.** Definitions and examples of what OHS considers behaviors that have potential to maltreat or endanger a child are provided under 45 CFR §1302.90(c)(1)(ii).
 - *Corporal punishment or physically abusive behavior* is defined as intentional use of physical force that results in, or has the potential to result in, physical injury. Examples may include, but are not limited to, hitting, kicking, shaking, biting, pushing, restraining, force feeding, or dragging.
 - *Sexually abusive behavior* is defined as any completed or attempted sexual act, sexual contact, or exploitation. Examples may include, but are not limited to, behaviors such as inappropriate touching, inappropriate filming, or exposing a child to other sexual activities.
 - *Emotionally harmful or abusive behavior* is defined as behaviors that harm a child’s self-worth or emotional well-being. Examples may include, but are not limited to, using seclusion, exposing a child to public or private humiliation, or name calling, shaming, intimidating, or threatening a child.
 - *Neglectful behavior* is defined as the failure to meet a child’s basic physical and emotional needs, including access to food, education, medical care, appropriate supervision by an adequate caregiver, and safe physical and emotional environments. Examples may include, but

are not limited to, leaving a child unattended on a bus, withholding food as punishment, or refusing to change soiled diapers as punishment.

- **Serious harm or injury of a child resulting from lack of preventative maintenance** of a Head Start facility (e.g., in a classroom, bathroom, on a playground), bus, or other approved program transportation.

Serious injuries require immediate professional medical attention, such as hospitalization, including for example:

- Broken bones
 - Severe sprains
 - Chipped or cracked teeth
 - Head trauma
 - Deep cuts
 - Contusions or lacerations
 - Animal bites
- **Serious harm, injury, or endangerment of a child resulting from lack of supervision** while in the care or under the supervision of program staff. Lack of supervision includes leaving a child alone and unattended anywhere on the grounds of a Head Start facility (e.g., in a classroom, bathroom, on a playground), as well as outside the facility in a parking lot, on a nearby street, or on a bus or another program-approved transportation or excursion while under the care of the Head Start program.

As stated above, serious injuries require immediate professional medical attention.

This update to the Performance Standards represents a change from the prior policy of reporting all instances when a child has been unsupervised for any length of time. Instead, the requirement is that programs report any incident in which there has been serious harm, injury, or endangerment resulting from the lack of supervision.

Endangerment involves conduct that puts children at reasonable risk of harm and can be considered similar to [supervisory neglect](#) or failure to supervise. Examples of endangerment can include, but are not limited to:

- Leaving children in situations where they have access to dangerous chemicals or toxins, choking hazards, or life-threatening substances
- Unsupervised or unrestricted exposure to vehicular traffic, extreme temperatures, risk of drowning, or risk of leaving the facility alone
- Leaving children alone with access to unknown or unauthorized adults
- Leaving a child unsupervised such that their basic needs are not met
- Knowingly failing to protect a child from maltreatment perpetrated by another caregiver in the program

When determining whether lack of supervision resulted in endangerment, programs should examine each situation on a case-by-case basis and consider factors such as:

- The child's age and developmental needs
- Length of time the child was left unsupervised
- Inherent dangers of the child's unsupervised environment

This policy requires programs to conduct thorough assessments of risk based on the potential harm to children. Programs should be able to demonstrate how they made their determination considering all

relevant factors including those described above.

- **Unauthorized release of a child** from a Head Start facility, bus, or other approved program transportation to a person without the permission or authorization of a parent or legal guardian and whose identity had not been verified by photo identification.

“Responsible HHS Official” to Whom Programs Submit Incident Reports

For reporting significant incidents regarding the health and safety of children in settings where Head Start services are provided, the responsible HHS official is the program specialist assigned to the grant or any OHS regional leadership official. OHS regional leadership officials include supervisory program specialists, regional program managers, and regional program directors.

This individual or individuals are referred to as “the responsible HHS official” throughout this IM for ease of reference. It may also be necessary for programs to report these occurrences to other local, state, or tribal entities as required by applicable laws, such as child protective services, law enforcement, or child care licensing agencies.

Incident Reporting Timeframe and Compliance

Programs are required to submit all incident reports, as appropriate, to the responsible HHS official immediately, but no later than seven calendar days following the incident (45 CFR §1302.102(d)(1)(ii)). This timeline must be met regardless of investigations by other entities such as relevant local, state, tribal, or federal law enforcement. The Appendix includes an illustration of the required reporting timeline.

OHS notes that state, local, and tribal reporting requirements to child welfare agencies are not a substitute for reporting to OHS and programs should not wait to learn the outcome of reports to state, local, or tribal entities before reporting to OHS. Generally, these entities are investigating whether a violation of state or local law occurred, whereas OHS’s responsibility is to provide oversight with regard to the Head Start Program Performance Standards. However, programs are encouraged to indicate that an investigation or adjudication is underway when they submit an incident report to OHS.

The required reporting timeframe begins when someone in a program — including any program staff, contractors, or volunteers, including those at a delegate agency of a Head Start grant recipient — learns that an incident occurred or learns of an allegation that an incident occurred. To ensure consistency in implementing this requirement, OHS recognizes the day a program (agency, delegate agency, or partner of a Head Start grant recipient) learns of an incident as “Day 0,” with reporting to the responsible HHS official required no later than seven calendar days following the incident. If a program reports an incident to OHS on or after “Day 8,” the program will not be in compliance with this requirement.

To ensure programs report significant incidents regarding the health and safety of children to their assigned program specialist or OHS regional leadership official, OHS reviews publicly available information and reports from the grant period. If OHS discovers that a program failed to report a significant incident for which a report was required within the required timeframe, the program is subject to receiving a monitoring finding, which may include a deficiency determination.

Information Required in Incident Reports

OHS understands that, in some circumstances, a program may not have all the information at the time an incident is reported. Even still, the priority is to inform OHS of what is known in accordance with the reporting timeframe. Programs are encouraged to update the responsible HHS official with additional information as it becomes available. For example, in the case of ongoing investigations or pending

adjudication by other authorities such as local, state, tribal, or federal law enforcement, programs should deliver status changes or determinations related to the incident as permitted.

Programs should not provide OHS with information that could interfere with their compliance with other legal requirements pertaining to confidential or sensitive information, such as requirements pertaining protected health information or direct indicators of personally identifiable information of children.

Next Steps

OHS and Head Start programs share the goal of providing a safe environment where children learn and grow. Promoting health and safety and preventing significant incidents in Head Start programs is everyone's responsibility.

We encourage program leadership and staff to complete freely available online training and professional development courses on the Office of Head Start's [Individualized Professional Development \(iPD\) Portfolio](#). Although these courses are not necessarily specific to OHS incident reporting requirements, they support programs in promoting child safety and preventing significant incidents:

- The [iLookOut for Child Abuse: A Mandated Reporter Training for Head Start Staff](#) course focuses on protecting child safety and preventing and identifying child abuse and neglect in accordance with federal requirements for reporting to child protective services or law enforcement agencies. The course is available in English and Spanish.
- [Preventing Injuries in Early Childhood Programs](#) is a two-part course that will help you make your early childhood program a safe place for children to grow, learn, and explore.
- [Active Supervision in Early Childhood Programs](#) is a two-part course that will help you learn and implement the six strategies of active supervision.

OHS is committed to continuous quality improvement and will continue to provide support and guidance in preventing incidents that jeopardize children's health and safety. If you have any questions regarding this IM, please contact your Regional Office.

By working together to prevent, swiftly identify, report, and correct health and safety incidents, we can better support child health and well-being in Head Start programs. Thank you for your work on behalf of children and families.

/ Khari M. Garvin /

Khari M. Garvin
Director
Office of Head Start

See Attachments:

[Appendix](#)

See PDF Version of Information Memorandum:

[Reporting Child Health and Safety Incidents](#) (213.15 KB)

Historical Document

Plattsmouth Community Schools

Board of Education Report

Amanda Wright

Special Education Director

December 9, 2024

Special Education Student Numbers

Elementary: 100 (101 in November of 2024)

Middle School: 72 (73 in November of 2024)

High School: 72 (72 in November of 2024)

Non-Public: 12 (13 in November of 2024)

Total K-12: 256 (259 in November of 2024)

November Mentor/Mentee Meeting

On November 13th, at the mentor/mentee meeting, I presented regarding accommodations and modifications for students on IEPs. Areas of discussion included special education law, definition/purpose, accommodation categories, examples of accommodations/modifications, tips for success, and importance of general education teachers in the IEP process.

Alternate Assessment Training

A short video training was sent to teachers K-12 regarding alternate assessment determination based on the new guidelines from NDE. Training educators each year is an NDE requirement.

Alternate Assessment Justification-submitted

Proportionate Share-submitted

Plattsmouth Director of Instructional Services

Board of Education Report

Cherie Larson December 9, 2024

Plattsmouth Community Schools

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

Academic Success

Assessments

- 2024-2025 District Assessments
 - NWEA: K-11, Reading, Math, Science
 - Fastbridge: K-2, Reading
 - STAR: 3-5 Reading
 - Creative Curriculum Gold: Preschool
- NDE Data:
 - The Nebraska Education Profile is now open to the public.
 - <https://nep.education.ne.gov>
 - Links to this site are on multiple district web pages.
- NWEA Fall testing
 - Testing will take place in December 2024 and January 2025.

Curriculum Work

- The fine arts programs have begun the curriculum review process.
- The Career and Technological Education program has begun the curriculum review process.
- The Code.org Computer Science Principles program has been adopted for the technology class that meets state statute 79:3303.
 - Materials have been made available at the building for review.
 - The review and name of the program have been shared on district and PHS websites and social media accounts.
- PECC has adopted and been trained in the Really Great Reading program.
- Character Strong Curriculum materials are in the next phase of adoption.
 - The program is presented on the district website. The scope and sequence and other resources are available at each building and have been advertised on building-level social media accounts.
 - 24 school districts in Nebraska use the program.
 - The first quarter pilot went well.
 - Buildings are fine-tuning potential implementation plans.
 - All staff are getting trained.

- Materials will continue to be made available to the community.
- If adopted, instruction will begin in January 2025.
- Curriculum resources for the Music History and Music Appreciation classes are being reviewed. Samples are at the high school office for review.

Professional Development/Professional Learning Communities

- The professional development plan for this year is being implemented. The general focus is on the science of reading and differentiation.
- Professional development related to the science of reading was offered this summer and is provided to K-12 staff this school year.
- Substitutes have been trained, and a new system is being implemented to give them access to instructional resources.
- New staff are provided further training in the learning model as they participate in their formal observations.

State Requirements

- Plattsburgh meets all the state [Financial Literacy Act](#) requirements.
 - All students must take and pass the Financial Literacy course before graduating.
 - The course meets all state requirements.
 - This course has been in place and has been a graduation requirement for many years.

Respectful Behavior

- Buildings are working on implementing their behavior plans.

Career Readiness

- State CTE and Perkins funds are used to purchase new equipment for CTE programs.

Grants

- The district is managing its own Perkins Consolidated Grant this year. Equipment is being ordered, and staff development is being planned.
- Plans have been submitted for the 2024-2025 ESSA Grant.

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

FINANCIAL STATEMENTS

AUGUST 31, 2024

(WITH INDEPENDENT AUDITOR'S REPORTS)



CASS COUNTY SCHOOL DISTRICT NO. 1

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CASS COUNTY SCHOOL DISTRICT NO. 1

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cass County School District No. 1 (the District), as of and for the year ended August 31, 2024 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of August 31, 2024, and the related receipts, disbursements, and activities arising from cash transactions, for the year then ended in conformity with the cash basis of accounting described in Note 1.D.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Management's Discussion and Analysis and Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual, but does not include the basic financial statements, supplementary information referenced above and our auditor's reports thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or provide any assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

FRANKE, LLC

Omaha, Nebraska
October 28, 2024

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

The Management's Discussion and Analysis (MD&A) of the Cass County School District No. 1 provides an overview and analysis of the District's financial activities for the fiscal year ended August 31, 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.

OVERVIEW AND BACKGROUND FOR FINANCIAL STATEMENTS

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

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

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

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

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

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

FINANCIAL HIGHLIGHTS

The District's total net position as of August 31, 2024, was \$9,487,678. up from the 2022-23 net position of \$7,472,720. This increase is due to the proceeds from Tax Anticipation Notes taken out by the district in the prior year and tax receipts.

The fund balance of the General Fund on August 31, 2024 was \$6,968,673, up from \$5,974,738 in 22-23.

The Bond Fund had an ending balance of \$1,026,059. The District made principal and interest payments on its bond issues totaling \$961,941.

Total outstanding principal bond debt (bond fund and QCPUF fund) at the end of the 23-24 fiscal year was \$13,675,000.

The Qualified Capital Purpose Undertaking Fund (QCPUF) ended the year with a fund balance of \$722,839. Principal and interest payments paid during the 23-24 fiscal year total \$323,645.

The School Nutrition Fund balance on August 31, 2024, was \$353,540. Federal and state reimbursement to the district for food was \$513,539, down \$37,162 from 22-23.

The net position of the Fiduciary Funds, though not considered material for purposes of reporting the financial condition of the District's assets, are of interest to management. Fiduciary Funds include the Activities Account, the Student Fee Fund, the Wiley Memorial Scholarship, the Wiles Scholarship and the Duda Scholarship. The activities account, exclusive of the scholarship funds, decreased in value by \$75,507, with an ending balance of \$110,260. The Student Fee Fund increased in value by \$7,907, with an ending balance of \$79,778. The Wiley Memorial Scholarship Fund decreased in value by \$12,139, with an ending balance of \$971,129. The Wiles Scholarship decreased in value by \$234, with an ending balance of \$28,070. The Duda Scholarship increased in value by \$12,140, with an ending balance of \$562,168.

Financial Analysis of the District as a Whole

Total Governmental Funds - The District's revenue was \$24,695,136 for the fiscal year 2023-24. Local sources of revenue, proceeds from sale of property and interest accounted for 53.18% of the District's revenue, 36.60% of the revenue was from state sources and 10.22% came from federal sources.

The District disbursed \$22,680,178 in 2023-24. The District expended 65.44% of its total funds on instruction, 12.05% on support services related to instruction. Business and administrative services, buildings and grounds, and pupil transportation contributed to 22.51% of expenditures. These figures include the bond payments, note interest, and construction related expenses of \$1,579,927, or 6.965%.

**Plattsmouth Community School District
Levies 2022-23 and 2023-24**

	<u>2022-23</u>	<u>2023-24</u>
General Fund	1.0496	1.0499
Bond Fund	.1104	.1521
Special Building Fund	.0000	.0000
QCPUF	<u>.0402</u>	<u>.0393</u>
Total	<u>1.2002</u>	<u>1.2413</u>

**Plattsmouth Community School District
General Fund Receipts
Comparison of 2020-21 to 2023-24**

<u>Revenue Source</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Local	\$ 9,470,395	8,728,788	12,161,176	10,861,851
State	8,557,949	8,327,712	7,239,014	8,829,948
Federal	2,562,220	2,474,579	3,218,486	2,525,527
Other	<u>79,504</u>	<u>9,660</u>	<u>4,957,923</u>	<u>1,053,259</u>
	\$ <u>20,670,068</u>	<u>19,540,739</u>	<u>27,576,599</u>	<u>23,270,585</u>

**Plattsmouth Community School District
General Fund Disbursements
Comparison 2020-21 to 2023-24**

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

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Disbursements				
Regular instruction	\$ 8,821,858	8,534,981	8,699,524	8,857,051
Special education	3,801,294	3,735,038	3,947,691	3,897,739
Pupil support	316,017	139,169	113,345	85,566
Gifted program	12,284	6,154	8,461	8,650
Guidance services	317,011	291,289	297,150	301,419
Health services	91,433	97,820	148,186	87,919
Building maintenance and Operations	1,379,600	1,454,078	1,637,653	1,662,478
Vehicle maintenance	11,940	12,917	13,725	6,208
Pupil transportation	583,873	512,206	426,742	441,079
Board of Education	289,116	300,114	284,706	423,694
Executive administration	212,654	235,805	219,457	204,870
Office of the Principal	1,288,748	1,307,576	1,468,875	1,516,982
Business services	561,309	755,703	951,592	918,380
Library services	228,712	226,410	149,030	118,828

**Plattsmouth Community School District
General Fund 2020-21 to 2023-24**

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Disbursements (Continued)				
Community Service/ Fitness Center	15,640	33,622	16,750	17,533
Federal programs	2,598,854	2,923,804	2,573,368	2,545,266
Other programs	<u>18,248</u>	<u>3,576</u>	<u>68,944</u>	<u>185,790</u>
Total disbursements	\$ <u>20,548,591</u>	<u>20,570,262</u>	<u>21,025,199</u>	<u>21,279,452</u>

**Plattsmouth Community School District
General Fund Cash Position
Change from 2022-2023 to 2023-2024**

Cash Carryover 2022-2023	\$ 4,920,907
General Fund Receipts	23,270,585
General Fund Expenditures	<u>(21,279,452)</u>
Cash Carryover 2023-2024	\$ <u>6,912,040</u>

DEBT ADMINISTRATION

Despite the financial pressure on school districts in Nebraska, Plattsmouth Community School District continues to maintain excellent bond ratings. Currently, Standard and Poor's rates the District "BBB." Total outstanding obligations at the end of the 2023-24 year were \$21,315,070, including interest obligations.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF NET POSITION - CASH BASIS

AUGUST 31, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash in Bank	\$ 6,116,407	353,540	6,469,947
Cash at County Treasurer	3,371,271	--	3,371,271
TOTAL ASSETS	\$ 9,487,678	353,540	9,841,218
NET POSITION			
Restricted for:			
Debt service	\$ 1,748,898	--	1,748,898
Unrestricted	7,738,780	353,540	8,092,320
TOTAL NET POSITION	\$ 9,487,678	353,540	9,841,218

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF ACTIVITIES - CASH BASIS

YEAR ENDED AUGUST 31, 2024

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipt and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Primary Government	Business-type	
				Governmental Activities	Activities	
Primary government						
Governmental Activities						
Instruction	\$ 11,981,507	112,842	2,894,492	(8,974,173)	--	(8,974,173)
Support services						
Students	861,503	--	--	(861,503)	--	(861,503)
Instruction	204,394	--	--	(204,394)	--	(204,394)
General administration	628,564	--	--	(628,564)	--	(628,564)
Office of the principal	1,516,982	--	--	(1,516,982)	--	(1,516,982)
Central services	918,380	--	--	(918,380)	--	(918,380)
Operations and maintenance of plant	1,668,686	--	--	(1,668,686)	--	(1,668,686)
Student transportation	441,079	--	--	(441,079)	--	(441,079)
Operation of non-instructional services	17,533	--	--	(17,533)	--	(17,533)
Private and state categorical programs	264,272	--	--	(264,272)	--	(264,272)
Federal programs	2,545,266	--	2,451,414	(93,852)	--	(93,852)
Non-program expenditures	52,086	--	--	(52,086)	--	(52,086)
Capital outlay	116,357	--	--	(116,357)	--	(116,357)
Subtotal of governmental activities carried forward	\$ 21,216,609	112,842	5,345,906	(15,757,861)	--	(15,757,861)

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF ACTIVITIES - CASH BASIS - CONTINUED

YEAR ENDED AUGUST 31, 2024

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipt and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities	Business-type Activities	
Governmental Activities (continued)						
Balances carried forward	\$ 21,216,609	112,842	5,345,906	(15,757,861)	--	(15,757,861)
Debt service						
Principal	955,000	--	--	(955,000)	--	(955,000)
Interest	507,504	--	--	(507,504)	--	(507,504)
Wire fees	1,065	--	--	(1,065)	--	(1,065)
Miscellaneous expense	--	--	--	--	--	--
Total governmental activities	22,680,178	112,842	5,345,906	(17,221,430)	--	(17,221,430)
Business-type activities						
Food program services	906,474	223,273	513,539	--	(169,662)	(169,662)
Total business-type activities	906,474	223,273	513,539	--	(169,662)	(169,662)
Total primary government	\$ 23,586,652	336,115	5,859,445	(17,221,430)	(169,662)	(17,391,092)

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF ACTIVITIES - CASH BASIS - CONTINUED

YEAR ENDED AUGUST 31, 2024

Functions/Programs	Disbursements	Program Receipts		Net (Disbursement) Receipt and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Government Business-type Activities	
General receipts						
Taxes						
Property taxes - general purpose				\$ 9,422,412	--	9,422,412
Property taxes - debt service				1,666,447	--	1,666,447
Motor vehicle tax				897,130	--	897,130
Carline taxes				8,926	--	8,926
Public Power District sales tax				192,240	--	192,240
In-lieu-of tax - Housing Authority				6,279	--	6,279
Local license fees				515	--	515
County fines and licenses				131,832	--	131,832
State aid				4,161,111	--	4,161,111
Other state receipts				2,056,909	--	2,056,909
Interest				139,514	--	139,514
Proceeds from the sale of property				499,314	--	499,314
Other receipts				53,759	2,655	56,414
Total general receipts				19,236,388	2,655	19,239,043
CHANGE IN NET POSITION				\$ 2,014,958	(167,007)	1,847,951
Net position - beginning				7,472,720	520,547	7,993,267
NET POSITION - ENDING				\$ 9,487,678	353,540	9,841,218

See accompanying notes to financial statements

CASS COUNTY SCHOOL DISTRICT NO. 1

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

AUGUST 31, 2024

	General Fund	Qualified Capital Purpose Undertaking Fund	Bond Fund	Special Building Fund	Total Governmental Funds
ASSETS					
Cash in Bank	\$ 4,100,837	619,566	625,897	770,107	6,116,407
Cash at County Treasurer	2,867,836	103,273	400,162	--	3,371,271
Total assets	\$ 6,968,673	722,839	1,026,059	770,107	9,487,678
FUND BALANCES					
Restricted for:					
Debt service	\$ --	722,839	1,026,059	--	1,748,898
Assigned	56,633	--	--	770,107	826,740
Unassigned	6,912,040	--	--	--	6,912,040
Total fund balance	\$ 6,968,673	722,839	1,026,059	770,107	9,487,678

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

	General Fund	Qualified Capital Purpose Undertaking Fund	Bond Fund	Special Building Fund	Total Governmental Funds
RECEIPTS					
Taxes					
Property - general purpose	\$ 9,422,412	--	--	--	9,422,412
Property - debt service	--	350,275	1,316,172	--	1,666,447
Motor vehicle	897,130	--	--	--	897,130
Carline	7,594	285	1,047	--	8,926
Public Power District sales tax	167,910	--	24,330	--	192,240
In-lieu of tax - Housing Authority	--	6,279	--	--	6,279
Tuition	102,417	--	--	--	102,417
Local license fees	515	--	--	--	515
Other local receipts/rental of school facilities	10,425	--	--	--	10,425
County receipts	131,832	--	--	--	131,832
State receipts	8,829,948	42,877	165,574	--	9,038,399
Federal receipts	2,525,527	--	--	--	2,525,527
Interest income	121,636	788	1,959	15,131	139,514
Proceeds from sale of property	--	--	--	499,314	499,314
Other nonrevenue receipts	53,759	--	--	--	53,759
Total receipts	22,271,105	400,504	1,509,082	514,445	24,695,136
DISBURSEMENTS					
Instruction	11,981,507	--	--	--	11,981,507
Support services:					
Students	861,503	--	--	--	861,503
Instruction	204,394	--	--	--	204,394
General administration	628,564	--	--	--	628,564
Office of the principal	1,516,982	--	--	--	1,516,982
Central services	918,380	--	--	--	918,380
Operations and maintenance of plant	1,668,686	--	--	--	1,668,686
Student transportation	441,079	--	--	--	441,079
Operation of non-instructional services	17,533	--	--	--	17,533
Subtotal of disbursements carried forward	\$ 18,238,628	--	--	--	18,238,628
See accompanying notes to financial statements		13			Continued

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

	General Fund	Qualified Capital Purpose Undertaking Fund	Bond Fund	Special Building Fund	Total Governmental Funds
DISBURSEMENTS (continued)					
Balance carried forward	\$ 18,238,628	--	--	--	18,238,628
Private and state categorical programs	264,272	--	--	--	264,272
Federal programs	2,545,266	--	--	--	2,545,266
Non-program expenditures	52,086	--	--	--	52,086
Capital outlay	--	--	--	116,357	116,357
Debt service:					
Principal	--	295,000	660,000	--	955,000
Interest	176,918	28,645	301,941	--	507,504
Wire fees	--	400	665	--	1,065
Total disbursements	21,277,170	324,045	962,606	116,357	22,680,178
NET CHANGE IN FUND BALANCES	\$ 993,935	76,459	546,476	398,088	2,014,958
Fund balances - beginning	5,974,738	646,380	479,583	372,019	7,472,720
FUND BALANCES - ENDING	\$ 6,968,673	722,839	1,026,059	770,107	9,487,678

CASS COUNTY SCHOOL DISTRICT NO. 1

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

AUGUST 31, 2024

	<u>School Nutrition Fund</u>
ASSETS	
Cash in Bank	\$ 353,540
TOTAL ASSETS	353,540
NET POSITION	
Unrestricted	353,540
TOTAL NET POSITION	\$ 353,540

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

	School Nutrition Fund
Operating receipts	
Charges for sales and services	
Lunchroom sales	\$ 223,273
Operating disbursements	
Cost of sales and services	906,474
Operating loss	(683,201)
Nonoperating receipts	
USDA and State subsidy	513,539
Other	2,655
Total nonoperating receipts	516,194
Change in net position	(167,007)
Net position - beginning	520,547
Net position - ending	\$ 353,540

CASS COUNTY SCHOOL DISTRICT NO. 1

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

AUGUST 31, 2024

	Activities Fund	Student Fee Fund	Private Purpose Trust Funds		
			Wiley Memorial Scholarship Fund	Wiles Scholarship Fund	Duda Scholarship Fund
ASSETS					
Cash and cash equivalents	\$ 110,260	79,778	--	--	53,923
Investments	--	--	971,129	28,070	508,245
TOTAL ASSETS	\$ 110,260	79,778	971,129	28,070	562,168
LIABILITIES					
Due to student groups and other	\$ 110,260	--	--	--	--
NET POSITION	--	79,778	971,129	28,070	562,168
TOTAL LIABILITIES AND NET POSITION	\$ 110,260	79,778	971,129	28,070	562,168

CASS COUNTY SCHOOL DISTRICT NO. 1

STATEMENT OF CHANGES IN NET POSITION - CASH BASIS
FIDUCIARY FUNDS

YEAR ENDED AUGUST 31, 2024

	Student Fee Fund	Private Purpose Trust Funds		
		Wiley Memorial Scholarship Fund	Wiles Scholarship Fund	Duda Scholarship Fund
ADDITIONS				
Net investment income	\$ --	49,176	766	29,640
Other receipts	56,845	--	--	--
Total additions	56,845	49,176	766	29,640
DEDUCTIONS				
Scholarships awarded	--	61,315	1,000	17,500
Student fee expenses	48,938	--	--	--
Total deductions	48,938	61,315	1,000	17,500
Change in net position	7,907	(12,139)	(234)	12,140
Net position - beginning	71,871	983,268	28,304	550,028
Net position - ending	\$ 79,778	971,129	28,070	562,168

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2024

1. Summary of Significant Accounting Policies

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Cass County School District No. 1 (the District) which is commonly known as Plattsmouth Community School District.

A. Reporting Entity

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

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

B. Basic Financial Statements - Government-Wide Statements

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

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

1. Summary of Significant Accounting Policies - Continued

C. Fund Types

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

Governmental Funds:

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

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

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

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

1. Summary of Significant Accounting Policies - Continued

C. Fund Types - Continued

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

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

Proprietary Fund:

School Nutrition Fund – The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Fiduciary Funds:

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

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

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

1. Summary of Significant Accounting Policies - Continued

D. Basis of Accounting

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

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

E. Capital Assets

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

F. Long-term Obligations

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

G. Equity Classification

Government-Wide Statements

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

a. Restricted net position

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

1. Summary of Significant Accounting Policies – Continued

G. Equity Classification - Continued

b. Unrestricted net position

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

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

Fund Statements

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

a. Nonspendable

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

b. Restricted

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

c. Committed

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

1. Summary of Significant Accounting Policies – Continued

G. Equity Classification - Continued

d. Assigned

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

e. Unassigned

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

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

H. Interfund Balances and Activities

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

In addition, the District utilizes bank accounts that are allocated between funds. This allows the District to manage its cash flows. There were no outstanding transfers between funds at August 31, 2024.

I. Budget Process and Property Taxes

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

1. Summary of Significant Accounting Policies – Continued

I. Budget Process and Property Taxes - Continued

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

J. Compensated Absences

Vacation and sick leave are recorded when paid. Certified employees who separate from the District upon retirement, disability, or death will receive pay for unused accumulated sick leave days at the substitute teacher's daily pay rate up to a maximum of 45 days. All other employees can accrue up to a maximum of 30 days for sick leave; however, there is no payment for unused sick leave. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2024, as all vacation earned during the year must be used by August 31 with no carryover.

K. Use of Estimates

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

L. Tax Receipts

Taxes collected by the County Treasurer are recorded as receipts by the District when received by the County Treasurer.

M. Retirement System

The District participates in the Nebraska School Retirement System retirement plan (See Note 10).

2. Cash and Investments

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

2. Cash and Investments - Continued

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2024, the majority of the District's deposits with financial institutions were fully insured or collateralized with pooled securities held by the financial institution but not registered in the District's name. Assets of approximately \$317,000 were not collateralized as of August 31, 2024. State law requires all funds in depositories to be fully insured or collateralized; and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

Investments

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

Investments are carried at cost. Investments of \$971,129 (market value of \$1,200,085) held by the Wiley Memorial Scholarship Fund, \$28,070 (market value of \$34,889) held by the Wiles Scholarship Fund and \$508,245 (market value of \$1,176,119) held by the Duda Scholarship Fund primarily consist of exchange traded and mutual funds.

The Nebraska Liquid Asset Fund (NLAF) was established in March 1998 through the Interlocal Cooperation Act. NLAF was established to assist Nebraska school districts, educational service units and technical community colleges with the investment of their available cash reserves. Participation in the investment trust is voluntary for its members. The objective of NLAF is to provide its owner members with a conservative and effective investment alternative tailored to the needs of its members. NLAF portfolio management generally follows established investment criteria developed by the Securities and Exchange Commission for money market funds designed to offer acceptable yield while maintaining liquidity. NLAF is not registered with the Securities and Exchange Commission (SEC) as an investment company. The District has \$1,840,718 invested with NLAF as of August 31, 2024.

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

3. Bonds Payable

The District has four bond issues outstanding as of August 31, 2024:

Qualified Capital Purpose Undertaking Fund

Taxable Limited Tax Obligation Qualified School Construction Bonds, Series 2010B, dated August 5, 2010, principal of \$280,000, interest rate 5.30% to 5.45%, matures December 15, 2025.	\$ 140,000
Taxable Limited Tax Obligation Bonds, Series 2016, dated April 12, 2016, principal of \$2,810,000, interest rate 2.10% to 2.35%, matures December 15, 2026.	770,000

Bond Fund

General Obligation School Building Bonds, Series 2019 dated August 21, 2019, principal of \$9,480,000, interest rate 2.00% to 3.00%, matures December 15, 2039.	7,955,000
General Obligation School Building Bonds, Series 2020 dated August 21, 2019, principal of \$5,575,000, interest rate 0.75% to 2.125%, matures December 15, 2039.	4,810,000

Total bonds payable, August 31, 2024 \$ 13,675,000

Interest paid during fiscal 2024 \$ 330,586

The following is a summary of long-term debt transactions of the District for the year ended August 31, 2024.

	Original Issue	Balance August 31, 2023	Issued	Retire-ments	Bonds Outstanding August 31, 2024
Qualified School Construction Bonds					
Bond Series 2010B	\$ 280,000	210,000	--	70,000	140,000
Limited Tax Obligation Series 2016	2,810,000	995,000	--	225,000	770,000
General Obligation School Building Bonds					
Series 2019	9,480,000	8,350,000	--	395,000	7,955,000
General Obligation School Building Bonds Series 2020	5,575,000	5,075,000	--	265,000	4,810,000
Total bonds		\$14,630,000	--	955,000	13,675,000

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

3. Bonds Payable - Continued

The above bonds mature as follows:

<u>Year ended August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	975,000	305,004	1,280,004
2026	1,000,000	278,394	1,278,394
2027	1,025,000	255,809	1,280,809
2028	720,000	240,886	960,886
2029	735,000	228,560	963,560
2030 - 2034	3,895,000	920,423	4,815,423
2035 - 2039	4,380,000	423,807	4,803,807
2040	945,000	12,687	957,687
	<u>\$ 13,675,000</u>	<u>2,665,570</u>	<u>16,340,570</u>

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

4. Tax Anticipation Notes

During the year ended August 31, 2023, the District approved the issuance of tax anticipation notes dated March 1, 2023, in the total amount of \$4,900,000, maturing September 1, 2024, bearing an interest rate of 3.40%. First required interest only payment of \$93,018 due September 1, 2023, followed by semi-annual interest only payments of \$83,300 until the maturity date, on which the full principal amount is due. The balance outstanding as of August 31, 2024, was \$4,900,000. The final principal and interest payments were made on September 4, 2024.

On July 15, 2024, the District approved issuance of tax anticipation notes of \$3,545,000 dated September 3, 2024, maturing September 5, 2025, bearing an interest rate of 4.00%. Semiannual interest payments are due on March 15, 2025 and September 15, 2025.

5. Wiley Memorial Scholarship Fund

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

6. Federal Award Programs

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

7. Risk Management

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

8. Commitments and Contingencies

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

The District has a contingent loan agreement with First State Bank Nebraska (FSBN) that essentially guarantees a loan issued by FSBN to Plattsmouth Community Schools Fitness Center Incorporated (PCSFCI), an unrelated party to the District comprised of community leaders. In the event PCSFCI would default on their loan associated with the improvements to the District's athletic facilities, the District would incur a loan in an amount not to exceed \$1,225,000. The balance on the guaranteed loan was \$441,694 at August 31, 2024.

On May 13, 2024, the District extended an agreement with the Cass County Sheriff's Office to have a School Resource Officer assigned to the District through the 2024-2025 school year. The extended agreement is for one School Resource officer for the period with the option to add an additional officer for after hours or weekend events for additional cost. The agreement contains a termination clause that allows either party to terminate the agreement with written 90-day notice prior to August 1st of each year of the agreement. The remaining agreed upon non-cancellable cost at August 31, 2024 is approximately \$82,000.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

8. Commitments - Continued

On September 10, 2018, the District entered into a three-year service agreement with Professional Heating and Air Conditioning. The district will receive services related to cooling and heating system maintenance and related labor and materials, and systems review and inspections. This agreement has an automatic renewal clause that was utilized, resulting in a renewal of the original contract which can be cancelled upon 30 days notice before work is performed. The service agreement's remaining non-cancellable cost at August 31, 2024 is approximately \$56,000.

On July 1, 2020, the District entered into a seven-year agreement with Mid States School Bus, Inc. The district will receive student transportation services during the school year including daily routes, special education routes, and out-of-district transportation. Payments are due in monthly installments based on services provided. Additional charges for out-of-district transportation and Special Education transportation mileage will be incurred. The agreement may be terminated by either party, with or without cause, by written notice and effective at the end of the school year. During 2021, Mid States School Bus, Inc. was purchased by First Student, Inc. resulting in an assignment of the contract upon closing. The remaining agreed upon non-cancellable cost at August 31, 2024 is approximately \$583,000.

The District entered into lease agreements for the use of various office equipment, internet, machinery and purchase of computer equipment. Total payments, including interest, for all lease agreements totaled \$139,288 in the year ended August 31, 2024. Future minimum annual payments under all lease agreements for the years ending after August 31, 2024 are as follows:

Year Ending August 31,

2025	\$ 46,488
2026	81,314
2027	69,740
2028	23,340
2029	23,340
Thereafter	19,450

9. Subsequent Events

Management evaluated transactions and events occurring subsequent to August 31, 2024, and through October 28, 2024, the date the financial statements were available to be issued, to determine whether any events should be recognized or disclosed in these statements. There were no material transactions or events in subsequent period requiring disclosure or recognition in the financial statements other than the tax anticipation note reissuance included in Note 4.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

10. Retirement Plan

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 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, Community Colleges), are members of the plan.

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

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

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

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.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

10. Retirement Plan - Continued

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and 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 \$11,807,865. Total covered payroll was \$11,406,976. 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 the year ended August 31, 2024 was \$1,126,673.

Pension Liabilities

At June 30, 2023 the District had a liability of \$1,697,355 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERS School Plan was 97.35% 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 0.492833 percent, which was a decrease of 0.021363 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$149,593.

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

10. Retirement Plan - Continued

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%
Salary increases, including wage inflation	2.95%-12.95%
Cost-of-Living Adjustment	Members hired before January 1, 2013: 2.05% per annum, compounded annually. Members hired on or after January 1, 2013: 1.00% per annum, compounded annually.
Investment Rate Return, net of investment expense, including price inflation	7.10%

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

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

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

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

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

10. Retirement Plan - Continued

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 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	27.0%	4.5%
Non-U.S. Equity	11.5%	5.8%
Global Equity	19.0%	5.3%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.0%	

*Arithmetic mean, net of investment expenses.

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. The projected future benefit payments for all current plan members were projected through 2120.

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

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AUGUST 31, 2024

10. Retirement Plan – Continued

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:

	Discount rate	District's proportionate Share of net pension liability (asset)
1% decrease	6.1%	\$10,635,066
Current discount rate	7.1%	1,697,355
1% increase	8.1%	(5,634,667)

Plan Fiduciary Net Position

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

SUPPLEMENTAL SCHEDULES

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

FEDERAL GRANTOR	Federal	Pass-through	
<i>Pass through Grantor</i>	Assistance	Entity	
Program Title	Listing #	Identifying #	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Head Start	93.600	N/A	\$ 1,320,255
<i>Passed through Nebraska Association of School Boards Medicaid Consortium</i>			
Medical Assistance Program	93.778	13-0001	<u>13,563</u>
Total U.S. Department of Health and Human Services			1,333,818
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through State Department of Education</i>			
Special Education Cluster (IDEA)			
Special Education Grants to States	84.027	24-6408-00-03-013-0001 24-6412-00-03-013-0001	478,216
Special Education Preschool Grants		24-6406-00-03-013-0001	13,118
COVID-19 - Special Education Preschool Grants	84.173	24-6406-00-03-013-0001	<u>11,810</u> 503,144
Title I Grants to Local Educational Agencies	84.010	24-6200-00-03-013-0001	202,531
Supporting Effective Instruction State Grants	84.367	24-6310-00-03-013-0001	45,067
Student Support & Academic Enrichment	84.424	24-6969-00-03-013-0001	27,219
COVID-19 - Education Stabilization Fund	84.425D	21-6997-00-03-013-0001	93,880
COVID-19 - Education Stabilization Fund	84.425U	21-6998-00-03-013-0001	<u>152,994</u> <u>246,874</u>
Total U.S. Department of Education			1,024,835
FEDERAL COMMUNICATIONS COMMISSION			
Emergency Connectivity Fund Program	32.009	N/A	200,000

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

FEDERAL GRANTOR	Federal	Pass-through	
<i>Pass through Grantor</i>	Assistance	Entity	
Program Title	Listing #	Identifying #	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Cluster			
<i>Passed through Nebraska Department of Health and Human Services</i>			
Food Donation - non-cash award	10.555	202323N202043, 202424N202043	\$ 51,281
<i>Passed through State Department of Education</i>			
School Breakfast Program	10.553	202323N109943, 202424N109943	68,560
National School Lunch Program	10.555	202323N109943, 202424N109943	337,348
Summer Food Services Program for Children	10.559	202424N109943	<u>16,743</u>
Total Child Nutrition Cluster			\$ 473,932
<i>Passed through State Department of Education</i>			
Child and Adult Care Food Program	10.558	202323N109943, 202424N109943	86,113
Total U.S. Department of Agriculture			<u>560,045</u>
Total Federal Awards Expended			<u>\$ 3,118,698</u>

Note to Schedule of Expenditures of Federal Awards

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

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

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

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

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

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

	Fund Balances At Beginning of Year	Receipts	Disbursements	Transfers In (Out)	Excess (Deficiency) of Receipts Over (Under) Disbursements	Fund Balances At End of Year	Fund Balance Composition			
							Cash in Bank	Investments	Cash at County Treasurer	Due from (to) others
General Fund	\$ 5,974,738	22,271,105	21,277,170	--	993,935	6,968,673	4,100,837	--	2,867,836	--
Qualified Capital Purpose Undertaking Fund	646,380	400,504	324,045	--	76,459	722,839	619,566	--	103,273	--
Bond Fund	479,583	1,509,082	962,606	--	546,476	1,026,059	625,897	--	400,162	--
Special Building Fund	372,019	514,445	116,357	--	398,088	770,107	770,107	--	--	--
School Nutrition Fund	520,547	739,467	906,474	--	(167,007)	353,540	353,540	--	--	--
Fiduciary Funds	1,633,471	136,427	128,753	--	7,674	1,641,145	243,961	1,507,444	--	(110,260)
Total	\$ 9,626,738	25,571,030	23,715,405	--	1,855,625	11,482,363	6,713,908	1,507,444	3,371,271	(110,260)

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND COMPONENTS

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

AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS					
Local sources					
Taxes					
Property taxes - general purpose	\$ 9,422,412	--	--	--	9,422,412
Carline tax	7,594	--	--	--	7,594
Public Power District sales tax	167,910	--	--	--	167,910
Motor vehicle taxes	897,130	--	--	--	897,130
Interest	121,616	20	--	--	121,636
Local license fees and fines	515	--	--	--	515
Tuition	102,417	--	--	--	102,417
Other local receipts/rental of school facilities	10,425	--	--	--	10,425
Total local sources	10,730,019	20	--	--	10,730,039
County sources					
ESU receipts	2,665	--	--	--	2,665
County fines and license fees	129,167	--	--	--	129,167
Total county sources	131,832	--	--	--	131,832

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND COMPONENTS

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

AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS (continued)					
State sources					
State aid	\$ 4,161,111	--	--	--	4,161,111
Special education	2,820,379	--	--	--	2,820,379
Homestead exemption	537,650	--	--	--	537,650
Property tax credit	585,090	--	--	--	585,090
Preschool flex funding	6,563	--	--	--	6,563
Prorate motor vehicle	25,259	--	--	--	25,259
State appointment	277,734	--	--	--	277,734
High ability learners	11,585	--	--	--	11,585
State early childhood	121,765	--	--	--	121,765
Career Education	7,500	--	--	--	7,500
State grants	137,162	--	--	--	137,162
Total state sources	8,829,948	--	--	--	8,829,948

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND COMPONENTS

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

CONTINUED

AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS (continued)					
Federal sources					
Title I	\$ 205,844	--	--	--	205,844
Title II, Part A	69,785	--	--	--	69,785
IDEA Part B (619) Preschool	14,925	--	--	--	14,925
IDEA Part B (611) Special education	62,660	--	--	--	62,660
IDEA Nonpublic	2,348	--	--	--	2,348
Medicaid in public schools	60,550	--	--	--	60,550
Medicaid Administrative Activities	13,563	--	--	--	13,563
21st Century Learning Grant	23,703	--	--	--	23,703
Carl Perkins	25,890	--	--	--	25,890
Head Start	1,352,631	--	--	--	1,352,631
CRRSA ESSER II	150,423	--	--	--	150,423
ARP ESSER III	246,302	--	--	--	246,302
Other Federal receipts	296,903	--	--	--	296,903
Total Federal sources	2,525,527	--	--	--	2,525,527
Nonrevenue receipts					
Transfers from other funds	999,500	--	45,496	(1,044,996)	--
Other	53,759	--	--	--	53,759
Total nonrevenue receipts	1,053,259	--	45,496	(1,044,996)	53,759
TOTAL RECEIPTS	\$ 23,270,585	20	45,496	(1,044,996)	22,271,105

CASS COUNTY SCHOOL DISTRICT NO. 1

GENERAL FUND COMPONENTS

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

CONTINUED

AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
DISBURSEMENTS					
Instruction	\$ 12,027,003	--	--	(45,496)	11,981,507
Support services					
Students	861,503	--	--	--	861,503
Instruction	204,394	--	--	--	204,394
General administration	628,564	--	--	--	628,564
Office of the principal	1,516,982	--	--	--	1,516,982
Central services	918,380	--	--	--	918,380
Operations and maintenance of plant	1,668,686	--	--	--	1,668,686
Student transportation	441,079	--	--	--	441,079
Operation of non-instructional services	17,533	--	--	--	17,533
Private and state categorical programs	264,272	--	--	--	264,272
Debt service	176,918	--	--	--	176,918
Federal programs	2,545,266	--	--	--	2,545,266
Transfers (outgoing)	--	999,500	--	(999,500)	--
Non-program expenditures	8,872	--	43,214	--	52,086
TOTAL DISBURSEMENTS	21,279,452	999,500	43,214	(1,044,996)	21,277,170
RECEIPTS OVER DISBURSEMENTS	1,991,133	(999,480)	2,282	--	993,935
FUND BALANCE, beginning of year	4,920,907	1,025,420	28,411	--	5,974,738
FUND BALANCE, end of year	\$ 6,912,040	25,940	30,693	--	6,968,673

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, BEGINNING OF YEAR	\$ 1,988,584	4,920,907
RECEIPTS		
Local sources		
1100 Property taxes - general purpose	10,696,888	9,422,412
1115 Carline tax	8,000	7,594
1120 Public Power District sales tax	175,000	167,910
1125 Motor-vehicle taxes	875,000	897,130
1510 Interest	6,000	121,616
1911 Local license fees and fines	16,000	515
1370 Tuition	75,000	102,417
1990 Other local receipts/rental of school facilities	36,000	10,425
	11,887,888	10,730,019
County sources		
2210 ESU receipts	1,500	2,665
2110 Fines and licenses	20,000	129,167
	21,500	131,832
State sources		
3110 State aid	4,161,111	4,161,111
3120 Special education	2,000,000	2,820,379
3125 Special education transportation	90,000	--
3130 Homestead exemption	--	537,650
3131 Property tax credit	40,000	585,090
3165 Preschool flex funding	5,000	6,563
3166 School age flex funding	65,000	138,150
3180 Prorate motor vehicle	25,000	25,259
3400 State apportionment	200,000	277,734
3535 High ability learners	12,000	11,585
3540 State early childhood	30,000	121,765
3551 Career Education	--	7,500
3599 State grants	37,000	137,162
	6,665,111	8,829,948

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
RECEIPTS - continued		
Federal sources		
4505 Title I	\$ 200,000	205,844
4509 Title II, Part A	70,000	69,785
4516 IDEA Part B (619) Preschool	20,000	14,925
4518 IDEA Part B (611) Special education	190,000	62,660
4521 IDEA proportionate share	20,000	2,348
4708 Medicaid in public schools	3,200	60,550
4709 Medicaid activities/outreach	40,000	13,563
4969 Title IV, Part B NCLB - 21st Century Community Learning Centers	62,000	23,703
4525 Carl Perkins	--	25,890
4309 Head Start	1,100,000	1,352,631
4997 CRRSA ESSER III	200,000	150,423
4998 ARP ESSER III	350,000	246,302
4524 Other Federal receipts	340,000	296,903
	2,595,200	2,525,527
Nonrevenue receipts		
5300 Sale of property	5,000	3,525
5690 Other non-revenue receipts	2,066,717	50,234
	2,071,717	53,759
5200 Transfers (incoming)	--	999,500
Total Receipts	23,241,416	23,270,585
Total Available Resources	25,230,000	28,191,492

CASS COUNTY SCHOOL DISTRICT NO. 1

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

(Unaudited)

YEAR ENDED AUGUST 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
DISBURSEMENTS		
Instruction		
1100 Regular instruction	\$ 8,454,920	7,287,901
1125 Regular instructional programs - school age (flex-spending)	210,680	173,455
1195 Regular instructional programs - below age 5 (flex-spending)	62,200	34,160
1150 Limited English proficiency programs	93,600	76,810
1160 Poverty programs	1,096,450	976,232
1190 Early childhood educational programs	--	499
1200 Special education instructional programs - school age	3,495,247	3,110,733
1291 Special education instructional programs - ages 3-5	394,753	313,579
1292 Special education instructional programs - ages 0-2	10,000	1,262
1300 Summer school	82,150	52,372
	13,900,000	12,027,003
Support services - students		
2120 Guidance services	352,800	301,419
2130 Health services	97,200	87,919
2141 Psychological services: SPED school age	151,000	145,535
2151 Speech pathology & audiology services: SPED school age	130,000	117,303
2152 Speech pathology & audiology services: SPED ages 3-5	50,000	30,395
2153 Speech pathology & audiology services: SPED ages 0-2	--	13,730
2161 Occupational therapy - related services: SPED school age	35,000	27,212
2162 Occupational therapy - related services: SPED ages 3-5	42,000	37,257
2171 Physical therapy - related services: SPED school age	12,000	15,065
2172 Physical therapy - related services: SPED ages 3-5	15,000	18,529
2181 Visually impaired - related services: SPED school age	65,000	67,139
	950,000	861,503
Support services - instruction		
2212 Instruction and curriculum development	51,400	78,424
2213 Instructional staff training	3,500	7,142
2220 Library/media services	75,100	118,828
	130,000	204,394

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
DISBURSEMENTS - continued		
Support services - general administration		
2310 Board of education	\$ 300,000	409,711
2320 Executive administration	250,000	204,870
2330 District legal services	15,000	13,983
	565,000	628,564
2410 Office of the principal	1,500,000	1,516,982
Central services		
2510 Fiscal services	343,320	255,974
2530 Printing, publishing, and duplicating services	88,000	96,142
2540 Planning, research, development, & evaluation services	--	300
2580 Administrative technology services	568,680	565,964
	1,000,000	918,380
Operations and maintenance of plant		
2610 Operation of buildings	1,022,130	818,155
2620 Maintenance of buildings	794,071	713,499
2630 Care and upkeep of grounds	52,700	31,335
2650 Vehicle operation, maintenance and purchasing (other than student transportation vehicles)	14,430	6,208
2660 Security	100,489	92,199
2670 Safety	16,180	7,290
	2,000,000	1,668,686
Student transportation		
2710 Vehicle operation and purchasing - regular education	300,000	219,280
2712 Vehicle operation and purchasing - school age SPED	240,000	221,799
	540,000	441,079

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

	Original and Final Budget	Actual
DISBURSEMENTS - continued		
Operation of non-instructional services		
3300 Community services operations	\$ 40,000	17,533
	40,000	17,533
Private and state categorical programs		
3400 Categorical grants from corporations and other private interests	5,000	12,603
3535 High ability learners	5,000	8,650
3540 State early childhood	65,000	155,927
3541 Early childhood endowment grants	30,000	82,375
3551 Career education	--	4,717
	105,000	264,272
5000 Debt service	--	176,918
6000 Federal programs	3,500,000	2,545,266
8000 Transfers (outgoing)	1,000,000	--
9000 Non-program expenditures	--	8,872
Total disbursements	25,230,000	21,279,452
Fund balance, end of year	\$ --	6,912,040
ANALYSIS OF FUND BALANCE		
Cash in bank		\$ 4,044,204
County treasurer		2,867,836
Total fund balance		\$ 6,912,040

CASS COUNTY SCHOOL DISTRICT NO. 1

DEPRECIATION FUND

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

(Unaudited)

YEAR ENDED AUGUST 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 25,919	1,025,420
Receipts		
Interest	--	20
<hr/>		
Total receipts	--	20
Total available resources	25,919	1,025,440
Disbursements		
Transfer to other Funds	25,919	999,500
Total disbursements	25,919	999,500
FUND BALANCE, End of year	\$ --	25,940

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 576,871	646,380
Receipts		
Taxes		
Property taxes - debt purpose	400,000	350,275
Carline	--	285
In-lieu-of tax	--	6,279
Homestead exemption	--	20,105
Property tax credit	--	21,820
Prorate motor vehicle	10,000	952
Interest	--	788
Total receipts	410,000	400,504
Total available resources	986,871	1,046,884
Disbursements		
Operation of Building	455,000	--
Principal	455,000	295,000
Interest payments	75,371	28,645
Miscellaneous expense	1,500	400
Total disbursements	986,871	324,045
FUND BALANCE, End of year	\$ --	722,839

CASS COUNTY SCHOOL DISTRICT NO. 1

BOND FUND

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

(Unaudited)

YEAR ENDED AUGUST 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 245,165	479,583
Receipts		
Taxes		
Property taxes - debt purpose	1,550,000	1,316,172
Carline	1,000	1,047
In-lieu-of tax	--	24,330
Homestead exemption	--	77,907
Property tax credit	--	84,351
Prorate motor vehicle	2,000	3,316
Interest	20,000	1,959
Total receipts	1,573,000	1,509,082
Total available resources	1,818,165	1,988,665
Disbursements		
Principal payments	1,200,000	660,000
Interest payments	618,165	301,941
Miscellaneous expense	--	665
Total disbursements	1,818,165	962,606
FUND BALANCE, End of year	\$ --	1,026,059

CASS COUNTY SCHOOL DISTRICT NO. 1

SPECIAL BUILDING FUND

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

(Unaudited)

YEAR ENDED AUGUST 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 362,487	372,019
Receipts		
Interest	1,000	15,131
Sale of property	--	499,314
Total receipts	1,000	514,445
Total available resources	363,487	886,464
Disbursements		
Capital outlay	363,487	47,854
Miscellaneous	--	68,503
Total disbursements	363,487	116,357
FUND BALANCE, End of year	\$ --	770,107

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 24,141	28,411
Receipts		
Transfers from other funds	47,235	45,496
Total receipts	47,235	45,496
Total available resources	71,376	73,907
Disbursements		
Benefits paid	71,376	43,214
Total disbursements	71,376	43,214
FUND BALANCE, End of year	\$ --	30,693

CASS COUNTY SCHOOL DISTRICT NO. 1

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

YEAR ENDED AUGUST 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 452,001	520,547
Receipts		
Sales of lunches	200,000	223,273
State reimbursement	35,000	4,776
Federal reimbursement	500,000	508,763
Other receipts	--	2,655
Total receipts	735,000	739,467
Total available resources	1,187,001	1,260,014
Disbursements		
Salaries	250,000	311,084
Payroll taxes and benefits	156,001	56,789
Purchased services	--	15,696
Food and supplies	650,000	450,023
Equipment purchases	120,000	72,366
Other expenses	11,000	516
Total disbursements	1,187,001	906,474
FUND BALANCE, End of year	\$ --	353,540

CASS COUNTY SCHOOL DISTRICT NO. 1

STUDENT FEE FUND

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

(Unaudited)

YEAR ENDED AUGUST 31, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
FUND BALANCE, Beginning of year	\$ 39,247	71,871
Receipts		
Activity receipts	20,000	56,845
<hr/>		
Total receipts	20,000	56,845
Total available resources	59,247	128,716
Disbursements		
Extracurricular activity fees	59,247	48,938
<hr/>		
Total disbursements	59,247	48,938
FUND BALANCE, End of year	\$ --	79,778

CASS COUNTY SCHOOL DISTRICT NO. 1

NOTES TO BUDGETARY SCHEDULES (UNAUDITED)

AUGUST 31, 2024

Basis of Accounting

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

Budgetary Law

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

Reconciliations

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

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

	<u>Receipts</u>	<u>Expenditures</u>	<u>Excess Receipts over (under) Expenditures</u>
Financial reporting basis			
<u>General Fund</u>	<u>\$ 22,271,105</u>	<u>21,277,170</u>	<u>\$ 993,935</u>
Budgetary basis			
General Fund	\$ 22,271,085	21,233,956	1,037,129
Depreciation Fund	20	--	20
Employee Benefit Fund	--	43,214	(43,214)
<u>Total</u>	<u>\$ 22,271,105</u>	<u>21,277,170</u>	<u>\$ 993,935</u>

CASS COUNTY SCHOOL DISTRICT NO. 1

**FIDUCIARY FUND
SUPPLEMENTAL SCHEDULE OF CHANGES IN CASH AND INVESTMENT BALANCES**

YEAR ENDED AUGUST 31, 2024

	Balance			Balance
	9/1/23	Receipts	Disbursements	8/31/24
Activities Fund	\$ 185,767	519,853	595,360	110,260
Student Fee Fund	71,871	56,845	48,938	79,778
Wiley Memorial Scholarship Fund	983,268	49,176	61,315	971,129
Wiles Scholarship Fund	28,304	766	1,000	28,070
Duda Scholarship Fund	550,028	29,640	17,500	562,168
Total	\$ 1,819,238	656,280	724,113	1,751,405

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cass County School District No. 1 (the District), as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 28, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

The District's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

FRANKE, LLC

Omaha, Nebraska
October 28, 2024

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cass County School District No. 1’s (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended August 31, 2024. The District’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended August 31, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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

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

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

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

FRANKE, LLC

Omaha, Nebraska
October 28, 2024

CASS COUNTY SCHOOL DISTRICT NO. 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED AUGUST 31, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? None
Significant deficiency(ies) identified not considered
to be material weaknesses? Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? No
Significant deficiency(ies) identified not considered
to be material weaknesses? No

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

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

Identification of major program

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start

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

Auditee qualified as low-risk auditee? No

CASS COUNTY SCHOOL DISTRICT NO. 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

YEAR ENDED AUGUST 31, 2024

Section II – Financial Statement Findings

2024-001 Financial Statement Preparation (Repeat of 2023-001)

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

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

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

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

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

2024-002 Segregation of Duties (Repeat of 2023-002)

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

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

Cause: The District has a limited number of staff.

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

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

CASS COUNTY SCHOOL DISTRICT NO. 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

YEAR ENDED AUGUST 31, 2024

Section III – Federal Award Findings and Questioned Costs

No federal award findings and questioned costs.

CASS COUNTY SCHOOL DISTRICT NO. 1

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED AUGUST 31, 2024

2023-001 Financial Statement Preparation

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

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

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

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

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

Current Year Status – This finding is repeated as finding 2024-001 as management has determined it is not cost beneficial to correct.

2023-002 Segregation of Duties

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

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

Cause: The District has a limited number of staff.

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

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

Current Year Status – This finding is repeated as finding 2024-002 as management has determined it is not cost beneficial to correct.



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

Working in partnership to ensure Academic achievement, responsible Behavior and Civic engagement.

October 28, 2024

Re: Corrective Action Plan (CAP)

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

All,

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

1. Financial Statement Preparations: 2024-001

Response: Management engages our audit firm and a consultant to assist in the accurate and timely preparation of the financial statements and the related supplementary schedules in accordance with the cash basis of accounting.

2. Segregation of Duties: 2024-002

Response: The district has implemented new and upgraded procedures such as review of bank statements and bank reconciliation by the Superintendent, business manager, and payroll administrator to improve the segregation of duties. The Board of Education also reviews and approves all expenditures. The district will continue to review our procedures in an effort to identify areas of improvement relative to the segregation of duties.

Sincerely,

Dr. Richard E Hasty, Superintendent

Community RelationsStatement of Intent

It is the desire and intent of the Board of Education that there be continuous planned public relations activities for all participants in the school community - for students, staff, parents and for the public at large. The public relations efforts should emanate from the school, as well as from the administrative offices and the Board of Education.

Because the Board is proud of the staff, students and the school, public relations activities should encompass all areas of school life, including regular instructional activities, special events of unusual interest, extra-curricular activities, accomplishments of students and staff and Board of Education activities.

The purpose of the public relations activities shall be to inform so that all participants in the public education endeavor may gain pride in, and understanding of, their schools.

Methods of Communication

The Board of Education will use various media to keep the public informed—including news releases to the area newspapers, issuance of newsletters, school newspapers, Blue Devil television, social media (facebook, etc.), websites, presentations before parent groups, and other community organizations.

All Board of Education publicity releases shall be made through the Superintendent. The Superintendent shall establish procedures for the dissemination of information regarding deliberations and decisions of the Board of Education. The Superintendent shall also establish procedures for the dissemination of local school news, emphasizing student and staff activities and achievements.

Date of Adoption: January 9, 2006

Reviewed: Mar. 12, 2007, Mar. 10, 2008, Mar. 9, 2009, Mar. 8, 2010, Mar. 14, 2011

Revised: Dec. 12, 2011

Reviewed: Jan. 14, 2013, Jan. 13, 2014, Jan. 12, 2015, Jan. 11, 2016, Jan. 9, 2017, Jan. 15, 2018, Feb. 11, 2019, Feb. 10, 2020, Feb. 8, 2021, Feb. 14, 2022, Feb. 13, 2023, Feb. 12, 2024

AdministrationFunctional Principle of Administration

- A) The organization of the school staff shall be unified and directed by a single executive head -- the Superintendent of Schools.
- B) Staff organization shall be based upon a functional analysis of the services to be rendered by the school system.
- C) The Board of Education recognizes the following services or functions as components of the school system:
 - 1. Policy making and legislation -- functions of the Board of Education carried on with the aid of the Superintendent of Schools.
 - 2. Administration -- a function of the administrators on all levels of the school system, unified and coordinated through the office of the Superintendent of Schools.
 - 3. Instruction -- a service performed by teachers, counselors and librarians aided by administrative and other certificated employees and their assistants.
 - 4. Plant operation, maintenance, and construction -- functions under the direction of the Superintendent of Schools.
 - 5. Business affairs, to include accounting, secretarial, and clerical -- services performed by secretaries, clerks, accountants, and others under the direction of the Superintendent of Schools.
- D) All administrators will be members of the administrative council, are expected to function as an effective administrative team, and shall be called upon from time to time to make reports to the board of education.

Date of Adoption: January 9, 2006

Reviewed: Mar. 12, 2007, Dec. 8, 2008, Dec. 14, 2009, Dec. 13, 2010, Nov. 14, 2011, Dec. 10, 2012, Dec. 9, 2013, Dec. 8, 2014, Dec. 14, 2015, Dec. 12, 2016, Dec. 11, 2017, Nov. 10, 2018, Feb. 10, 2020, Feb. 8, 2021, Jan. 10, 2022, Jan. 9, 2023, Feb. 12, 2024

Business OperationsInternal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- 1) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and maintain these internal controls consistent with the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- 2) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- 3) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- 4) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- 5) Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as “sensitive” or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

Management requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until the District disposes of such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two (2) years;
- 3) ~~Implement a~~Implement a control system to ensure safeguards for preventing property loss, damage, or theft-Control System procedure;
- 4) Implement adequate maintenance procedures for the equipment; and
- 5) Implement sales and disposition procedures for the equipment to ensure the highest possible return; and.
- 6) ~~Continue to develop and implement disposition procedure for the equipment.~~

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under \$10,000);
- 2) A procedure for small purchases (between \$10,000 to \$250,000);
- 3) A procedure for sealed bids; (over \$250,000);
- 4) A procedure for competitive proposals; (with an explanation for why sealed bids were not accepted if over \$250,000); and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Policies 3130 & 3131.

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

- 1) An assurance that minority business enterprises and labor surplus area firms are used, when possible;
- 2) An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
- 3) A Suspension and Debarment clause;
- 4) A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;
- 5) A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
- 8) A provision addressing the District's conflict of interest policies; and
- 9) A requirement that the contractor maintains records related to the contracted work.

Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

Federal Interest Reporting: The District will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Legal Reference: 2 CFR §§ 200.310-200.313.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three (3) years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient-, or as otherwise specified by the federal award or federal law.

For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.34 & 34 C.F.R. § 81.31.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the , and the vendor. The District will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare reports required by general and program-specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) ~~Identifying adequately~~ Maintaining records and documentation that sufficiently identify the amount, source, and application expenditure of funds for federally-funded activities;
- 4) Ensuring effective controls over ~~and~~ accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

Cost Sharing or Matching: For all federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the District's cost sharing or matching, when such contributions meet all of the following criteria:

- 1) Are verifiable from the District's records;
- 2) Are not included as contributions for any other federal award;
- 3) Are necessary and reasonable for accomplishment of project or program objectives;
- 4) Are allowable under the applicable Cost Principles requirements;
- 5) Are not paid by the Federal Government under another federal award, except where the federal statute authorizing a program specifically provides that federal funds made available for such program can be applied to matching or cost sharing requirements of other federal programs;
- 6) Are provided for in the approved budget when required by the federal awarding agency; and
- 7) Conform to other provisions of the law or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both federal and non-federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally assisted, and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of “prevailing wages” to those who work on the job site, as well as the contractor bonding requirements.

~~Legal Reference: 40 U.S. Code § 3141, et seq; 2 C.F.R. § 200.326. For all federal awards, the District will comply with all applicable legal requirements, including the Davis-Bacon Act.~~

~~Legal Reference: 34 C.F.R. § 75.600, et seq.~~

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- 1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- 2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$510,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- 3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- 4) Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- 5) When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency.

- 6) If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.
- 7) Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

~~Conflict of Interest: Notwithstanding any other Board Policies or Procedures, the District shall ensure that it avoids any conflicts of interest regarding any federal awards. The District will disclose in writing any potential conflict of interest to the federal awarding agency or pass-through entity in accordance with applicable federal awarding agency policy.~~

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A “conflict of interest” includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with the District’s Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. § 200, et seq.

Date of Adoption: September 13, 2021

Reviewed: June 13, 2022

Revised: Aug. 8, 2022

Reviewed: June 12, 2023, June 10, 2024

Revised: Dec. 9, 2024

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MID-YEAR 2024 POLICY UPDATE

Recently, the Nebraska Department of Education notified schools about updates to federal guidance and regulations. These changes require updates to Policy 3132 (“Internal Controls”). As a reminder, Policy 3132 is one of the key policies required and reviewed during federal audits. Although most of the updates are technical, these updates include:

1. Add a reference to “cybersecurity” to the District’s obligation to protect sensitive information;
2. Clarify the monetary threshold (now \$10,000) for the disposition of property acquired with federal funds;
3. Include the required contract terms for contracts with federal awards;
4. Add a requirement for federal interest reporting and recording;
5. Update the suspension and debarment language to now provide three options to confirm a contractor has not been suspended or debarred from performing federal work;
6. Increase the capital expenditure threshold from \$5,000 to \$10,000; and
7. Update the conflict-of-interest language.

The new regulations also increase the single audit threshold from \$750,000 to \$1,000,000.

Please let us know if you have any questions.

Business Operations

Safety

Plattsmouth Community Schools is committed to providing and maintaining a safe and healthy work environment. The administration is to make the safety of employees an integral part of the management function. Each employee is to make safety an integral part of their duties by following established safety regulations and procedures, assisting in accident prevention activities by reporting any job-related injury to the administration immediately, reporting unsafe conditions immediately, and providing suggestions to eliminate accidents and injuries. Failure to follow safety rules may lead to disciplinary action up to and including termination.

Safety and health management is the ultimate responsibility of the Board. Functional authority for continued development and implementation of health and safety is hereby delegated to the Superintendent or the Superintendent's designee.

The Superintendent is designated as and shall serve as the primary liaison between emergency personnel and the District in the event of an incident. The Superintendent shall designate individuals within each building to serve as a liaison between emergency personnel and the District in the event of an incident. The Superintendent shall inform emergency personnel of the persons designated as liaisons.

The Superintendent shall ensure that emergency drills are conducted at least as often as required by law, including fire drills conducted at least once a month with one additional drill being conducted during the first 30 days of school, tornado drills conducted at least once during the first two weeks of school and at least once during the month of March, and bus evacuation drills conducted at least two times during the school year involving all students and appropriate staff.

The Superintendent shall ensure that, in the event of an emergency, the District has methods of communication to reach all internal and external stakeholders and that the District has a plan for public communication to gather, verify, coordinate, and disseminate information during an incident.

The Superintendent shall ensure that multi-hazard training is provided for specified employees in required areas to comply with local, state, and federal regulations, as well as non-required areas to improve safety within the District.

Safety Committee

A Safety Committee is hereby created. The Superintendent shall coordinate and maintain the Safety Committee. The Safety Committee will be made up of community stakeholders willing to serve on the Committee. The Board hopes that the following members of the community are willing to serve on the Safety Committee: parents, law enforcement and local first responder professionals, teachers, administrators, mental health professionals, custodians, school nurses, local emergency managers, IT managers, and school transportation personnel.

The Safety Committee shall meet at least annually to review safety standards and protocols. The Safety Committee may designate subcommittees to report to the Safety Committee.

The Safety Committee shall:

- Prepare and communicate with local authorities (e.g., fire, police, rescue, emergency management personnel) at least annually. Such communications shall include collaborations with local authorities to identify and address safety and security issues.
- Consider, develop and implement guidelines for event and incident management. Such guidelines shall be reviewed and practiced by all employees, students and relevant stakeholders at least annually.
- Consider, develop and implement standard response and practice procedures for emergency situations, such as lock downs, lock outs, evacuations and shelter. Such procedures shall be reviewed and practiced by all employees, students and relevant stakeholders at least annually. Such procedures shall include a plan to identify and document crisis communication procedures with the following stakeholder groups: emergency responders, employees, students, parents/guardians, media, and others as needed. Such procedures shall also provide information to staff to empower staff to initiate protection actions, when appropriate.
- Take any reasonably necessary steps to ensure that the District is in compliance with all applicable fire and life safety codes.
- Take any reasonably necessary steps to ensure that the District has standardized and visible interior and exterior signage for emergency responders.
- Consider, develop and implement strategies and processes to assess observable, positive relationships between students and employees and students and other students.
- Consider, develop and implement strategies and processes to create a respectful, positive, and safe environment conducive to learning.
- Consider, develop and implement procedures to monitor school safety and security protocols for off-campus school sponsored events.
- Consider, develop and implement a student assistance process where problem solving can occur and intervention strategies are recommended and implemented.
- Consider, develop and implement a plan for behavioral threat assessments and conducting threat assessment protocols using trained staff.
- Consider, develop and implement safety and security procedures to monitor before and after-school activities, including other facility users.
- Identify mental health resources and use such resources when appropriate.
- Ensure that procedures are in place that require all District employees to participate annually in at least one hour of suicide prevention training.
- Ensure that all school buildings have designated multiple evacuation assembly locations for each building, and that staff and students within each building are aware of said locations.
- Review the District's bullying policy and student dating violence policy at least annually and recommend to the Board any proposed changes to the District's bullying policy and/or student dating violence policy.

- Consider, develop and implement a protocol for an annual inventory of all chemicals (e.g., classrooms, custodial, buildings, grounds), proper storage, and disposal of unused or outdated chemicals.
- Ensure that the District maintains immunization records for all students and uses the data for health and safety of students, when appropriate.
- Conduct a District-wide safety and security self-assessment for each building.
- Conduct a safety audit on an annual basis.
- Review at least annually the District's policies and protocols on active supervision throughout school buildings and campus, and recommend any changes in policies or protocols to the Board.
- Review at least annually the District's policies and protocols on security and visitors (including visitors in specialized areas, such as prekindergarten areas, playgrounds, science labs, and so forth) in school buildings, and compare the District's policies and protocols with guidance issued by the Readiness and Emergency Management for Schools Technical Assistance Center (REMS-TA), and recommend any changes in policies or protocols to the Board.
- Conduct a performance review of emergency drills and suggest any changes, when appropriate.
- For any safety and security procedures or protocols, review said procedures and protocols to ensure that such procedures and protocols accommodate individuals with special needs.
- Consider, develop and implement procedures supporting academic, physical, operational and psychological/emotional aspects of an incident, after an incident occurs. Such procedures shall ensure that students and employees are supported and given an opportunity to address psychological and emotional health needs after an incident. Such procedures shall also ensure that resource requests and management of the incident be conducted in a way that supports the psychological and emotional needs of students and staff after an incident. The Committee shall explore mutual aid agreements to address the academic, physical, operational, psychological, and emotional recovery areas, and make any recommendations to the Board.
- Adopt and maintain an effective written Injury Prevention Program for the District.

The Safety Committee shall maintain documentation of its compliance with this policy.

Legal Reference: Nebraska Department of Education Title 92 Nebraska Administrative Code, Chapter 10, Rule 10 Accreditation of Schools, 011.01b, c, d, e, f, g (Seclusion and Restraints, Bullying, Dating Violence); 79-2,137 (Bullying); 79-2,138 to 79-2,142 (Dating Violence); 79-2,146 (Suicide Awareness, 2015-2016); Criminal Code Sec. 28-318 (Sexual Harassment); Nebraska Department of Education Title 92 Nebraska Administrative Code, Chapter 11, Rule 11 Accreditation of Schools, 004.11g (Pre-K CPR and First Aid) Neb. Rev. Stat. Sections 48-443 to 48-445

Date of Adoption: January 9, 2006

Reviewed: Sept. 8, 2008, Sept. 14, 2009, Sept. 13, 2010, Sept. 12, 2011, Mar. 12, 2012, May 13, 2013, May 12, 2014, May 11, 2015, May 9, 2016, May 8, 2017, May 14, 2018, May 13, 2019, June 8, 2020, June 14, 2021, June 13, 2022, June 12, 2023, June 10, 2024

Revised: Dec. 9, 2024

PROCEDURES AND STANDARDS FOR IDENTIFICATION OF LEARNERS WITH HIGH ABILITY

An adequate plan for the identification of high ability learners requires the use of multiple criteria in an effort to be inclusive. This process is based on triangulation of data obtained from an intelligence test, achievement test, and a teacher observation form.

3rd - Grade 12

(current K-2 students that are currently eligible will be grandfathered)

Screening

Students may enter the screening pool through direct referral by parent, educator, peer, or other individual who knows the child, at any time during the school year. In addition, the High Ability Learner Facilitator reviews all achievement test scores to identify students who have scored above the 90th percentile.

Parents/guardians of transfer students will complete a form at the time of registration indicating the type of services received at their previous school.

Following screening, parents are notified by letter that the identification process has been initiated for their child. At that time, the parents will be asked for written permission to continue with testing and/or collection of additional data. Formal assessment is scheduled upon receipt of the written parental permission.

Selection

After the collection of all required data, student profiles will be completed based on the tests and observation scores. Students must accumulate a total of 10 or more points on the Student Profile to meet the eligibility requirements of the program.

Placement in the Program

After the determination of eligibility, a letter is sent to the parents notifying them of the decision and soliciting permission for placement. Commencement of services begins upon receipt of written parental permission. A parental decision not to participate may be made without penalty or sanction.

Within the first 30 days of each school year, parents will be informed in writing of the student's identification, how the student was identified, and programs/instructional strategies available to the student.

Students who have previously been identified as high ability learners and transfer into the Plattsmouth Community School District will be automatically placed in the HAL

Regulation No. 5414A

Program for one year. Prior to starting their second school year in the HAL program, the students' most current profiles will be reviewed to determine continued eligibility.

A list of identified students and their areas of high ability will be provided to classroom teachers by the High Ability Learner Facilitator. The district will provide the Nebraska Department of Education with an annual report of identified students and information regarding identification criteria.

A decision not to place a student in the program will be followed by:

- 1) Notification of the student by the HAL facilitator in a one on one conference.
- 2) Notification of the parent, in writing, with the option of a conference if requested.
- 3) Recommendations of alternatives, if necessary, to the parent and classroom teacher.

Parent Right to Appeal

If parents disagree with the placement decision, they may submit a written appeal to the Superintendent. The Superintendent will gather necessary information and inform the parents of the decision regarding the appeal.

Change in Services

The appropriateness of a student's services is periodically reviewed and may result in continuation of the same services, a change in services, or initiation of exit procedures. The High Ability Learner Facilitator collects data on each identified second-grade (for grandfathered students), fifth-grade, and eighth-grade student and reviews this information throughout the second semester to determine the student's eligibility status. A review of all other students can occur at any time the appropriateness of services is questionable.

Parents are notified in writing that a review of the student's services is occurring and, in that letter, are invited to comment on the placement appropriateness. After the review of all data, a determination is made in regard to continuation of services. Parents are then notified of the decisions by the end of September of the next school year.

As a result of the review, it may be determined that a student no longer meets eligibility requirements and discontinuation of services to that student may be recommended. The High Ability Learner Facilitator informs the parents of the decision and the appeal process.

Parents may request, in writing, to have the student stop receiving services. The High Ability Learner Facilitator will contact the parents to determine the reason(s) for the request and then inform the principal that the child will no longer receive services. The

Regulation No. 5414A

student is eligible to receive services at a later date upon written request from the parents and verification that the student is still eligible to receive services.

Plattsmouth Community School District



**High Ability Learner
Student Profile**

Student _____ **Grade** _____

Cognitive Abilities Test
CogAT/OLSAT

Achievement Test
MAP Reading/Math

Teacher Observation
SIGS Scales \geq 90th %ile

Cognitive Abilities Test		Achievement Test		Teacher Observation	
Score	Points	Subtest or Composite %ile	Points	Score	Points
120 - 124	4	90-91	1	1 Scale	1
125 - 129	5	92	2	2 Scales	2
130 - 134	6	93	3	3 Scales	3
135 - 139	7	94	4	4-5 Scales	4
140 - 144	8	95-up	5	6-7 Scales	5
145 - up	9				

Score _____

Score _____

Score _____

Points _____

Points _____

Points _____

10 points are required to qualify

Student's total points: _____

Student qualifies: Yes No

If yes, date the student entered the program: _____

Date of Adoption: September 10, 2007

Reviewed: July 14, 2008, July 13, 2009, July 12, 2010, July 11, 2011, Jan. 9, 2012

Revised: September 10, 2012

Reviewed: Apr. 8, 2013, Apr. 14 2014, Apr. 13, 2015, Apr. 11, 2016, Apr. 10, 2017,

Reviewed: Apr. 9, 2018

Revised: Sept. 10, 2018

Reviewed: June 10, 2019, August 10, 2020, May 10, 2021, May 9, 2022, May 8, 2023,
May 13, 2024

InstructionParental/Community Involvement in Schools

Cass County School District #13-0001, Plattsmouth Community Schools, after having conducted a public hearing concerning parental involvement and participation in the school district herewith declares that it shall be the policy of the District to provide access to parents to all textbooks, tests, curriculum materials, and any other instructional materials used by the school.

It shall further be the policy of the District in the event any parent has a complaint or objection to any such materials to make such provision for personal conferences with the parent and appropriate school personnel to discuss such concerns as the superintendent or his/her designee may deem appropriate. The Superintendent or his/her designee shall prepare a complaint form which may be used by a parent to express objections to any such instructional material. Such complaint forms shall seek information including, but not limited to, the specific instructional material complained of, the reason for the complaint, and a proposed resolution of the complaint by the parent.

It shall further be the policy of the District to upon reasonable advance request by a parent to attend and monitor courses, assemblies, counseling sessions, and other instructional activities, to permit such parent to be in attendance at such activities unless such attendance would substantially interfere with a legitimate school interest.

It shall further be the policy of the district to encourage communications from the parents concerning when a parent believes it to be appropriate for his/her student to be excused from testing, classroom instruction, and other school experiences that the parent may find objectionable. The superintendent or his/her designee shall make a provision on the complaint form hereinabove referred to for receiving information from a parent concerning what specific testing, classroom instruction, or other school experience the parent finds objectionable, the basis for the parent's objection and a proposed solution for dealing with the objection that would be satisfactory to the parent.

It shall further be the policy of the District to provide full access to the records of the students to a parent or guardian all as set forth in Section 79-2,104, the Federal Education Right To Privacy Act, and other applicable law during regular business hours of the school at the school headquarters or wherever the student's records may regularly be maintained by the District.

It is the further policy of the District to notify a parent or parents of any student who may be subjected to a standard norm referenced or criterion referenced test or standard tests such as but not limited to the Northwest Evaluation Association Measures of Academic Progress, to notify the parent when reasonable to do so, where a sample of such test might be observed and the date upon which such test will be administered. As to all testing by the District, experimental evaluation methodologies, experimental testing instruments and any testing instrument which would tend to inquire into the values, beliefs, or privacy rights of any student, or parent or guardian of such student shall be prohibited unless a parent requests in writing that such tests be administered to his/her resident student.

Prior to any school sponsored survey being administered to the students of the District, it shall be the duty of the superintendent or his/her designee to notify the parent or parents of each student involved in the survey of the nature of the survey, the date and time when such survey shall be administered, and the purpose for which and the uses of which survey exist from the school's perspective.

~~Parents are also encouraged to be active participants in our Response to Intervention program for students. For Level 1 of the RtI process, students may participate in the Measures of Academic Progress (MAP) assessment and the AIMSWeb assessment, during August/September, December/January, and April/May of each school year. Parents are encouraged to contact the building administrator with any questions about these assessments.~~

~~At Level 2, parents are sent a letter (see Appendix A in the RtI Program Handbook) that describes how their child qualified for intervention by earning a median reading score below the 10th percentile on the AIMSWeb assessment. The parents are also invited to participate in the development of a Level 2 Plan for their child and informed that a staff member will be contacting them to schedule a Level 2 meeting. Parents continue to be active participants on the RtI team, throughout Level 2.~~

~~For Level 3, parents are active participants in their child's RtI team meetings and they assist with development of a Level 3 plan. Parents may also be asked to sign a Permission for Specialist's Participation form, if the team deems it desirable to bring in more intensive support from an education specialist that would work one on one or in a small group with their child. Parents continue to be active participants on the RtI team, throughout Level 3.~~

It shall be the policy of the District as a general matter to leave substantive decision making processes to the professional staff, administration and Board of Education, subject to an effort to receive information from parents as to any concerns, objections, or other information such parents would wish to provide to the school district concerning a parent's access, involvement, and participation in all activities of the school as it relates to the student of the District.

Date of Adoption: March 13, 2006

Reviewed: November 12, 2007, July 14, 2008, Nov. 10, 2008, July 13, 2009, Nov. 9, 2009, July 12, 2010, Nov. 8, 2010, Aug. 8, 2011, Nov. 14, 2011

Revised: Aug. 13, 2012

Reviewed: Aug. 12, 2013, Nov. 11, 2013, Nov. 10, 2014, Nov. 9, 2015, Nov. 14, 2016, Nov. 13, 2017, Nov. 12, 2018, Jan. 13, 2020, Dec. 14, 2020, Jan. 10, 2022, Dec. 12, 2022, Jan. 15, 2024

Revised: Dec. 9, 2024

Page 2 of 2

Instruction6410 Combined District and School Title I Parent and Family Engagement Policy

The Plattsmouth Community School District intends to follow the Title I Parent and Family Engagement Policy guidelines in accordance with federal law, *Section 1116(a -f) ESSA, (Every Student Succeeds Act) of 2015.*

In General

The written District parent and family engagement policy has been developed jointly with, updated periodically and distributed to parents and family members of participating children and the local community in an understandable and uniform format. This policy agreed on by such parents describes the means for carrying out the requirements as listed below.

- Parents and family members of all students are welcomed and encouraged to become involved with their child's school and education; this includes parents and family members that have limited English proficiency, limited literacy, are economically disadvantaged, have disabilities, racial or ethnic minority background or are migratory children. Information related to school and parent programs, meetings, school reports and other activities are sent to the parents of participating children in a format, and to the extent practicable, in a language the parents can understand.
- Parents are involved in the planning, review, evaluation and improvement of the Title I program, Parent and Family Engagement Policy and the School-Parent Compact at an annual parent meeting scheduled at a convenient time. This would include the planning and implementation of effective parent and family involvement activities.
- Conduct, with meaningful parent and family involvement, an annual evaluation of the content and effectiveness of the Parent and Family Engagement Policy. Use the evaluation findings to design evidence-based strategies for more effective parental involvement, and to revise the Parent and Family Engagement Policy.
- Opportunities are provided for parents and family members to participate in decisions related to the education of their child/children. The school and local educational agency shall provide other reasonable support for parental involvement activities.
- Parents of participating children will be provided timely information about programs under this part, a description and explanation of the curriculum in use, the forms of academic assessment used to measure student progress and the achievement levels of the challenging State academic standards. The school will provide assistance, opportunities, and/or materials and training to help parents work with their children to improve their children's academic achievement in a format, and when feasible, in a language the parents and family members can understand.
- Educate teachers, specialized instructional support personnel, principals, and other school leaders, with the assistance of parents in the value and utility of contributions of parents, how to reach out to, communicate with and work with parents as equal partners.
- Coordinate and integrate parental involvement programs and activities with other Federal, State and local programs, including preschool programs that encourage and support parents in more fully participating in the education of their children.

Date of Adoption: March 13, 2006

Reviewed: Nov. 12, 2007, July 14, 2008, Nov. 10, 2008, July 13, 2009, Nov. 9, 2009, July 12, 2010, Nov. 8, 2010, Aug. 8, 2011, Nov. 14, 2011, Aug. 13, 2012, Nov. 12, 2012

Reviewed: Aug. 12, 2013, Nov. 11, 2013, Nov. 10, 2014

Revised: Oct. 12, 2015

Reviewed: Nov. 9, 2015

Revised: Aug. 8, 2016

Reviewed: Nov. 14, 2016, Nov. 13, 2017

Revised: July 9, 2018

Reviewed: Nov. 12, 2018

Revised: Sept. 9, 2019

Reviewed: Jan. 13, 2020, Dec. 14, 2020, Jan. 10, 2022, Dec. 12, 2022, Jan. 15, 2024

Internal Board Policies - Board Members**8272 Code of Conduct**~~Ethics~~

The Board of Education is committed to ensuring the public, staff, and students that school board members will govern through policy. In accordance with this belief and by adoption of this policy, each board member commits to following the Code of Conduct.

We will listen to each opinion, and act as a board. We will speak candidly and courteously to each other and listen to dissenting or different viewpoints with an open mind. We will help each other to focus our discussion on the issue not an individual. Once the board has collectively arrived at a decision, we will each support the will of the board.

The board president (or designee) will speak as the official voice of the board. A single board member will not represent the board without the consent of the board, and board members making personal statements (in any format, including speeches, articles, social media posts, etc.) should clearly state these statements are their opinion and not the position of the board.

We will be mindful of the different roles and responsibilities throughout the school district and maintain a focus on policy and governance.

We will be aware of the different roles that we play as individuals (board member, patron, parent, etc.).

As a Board Member

- I will listen.
- I will be honest.
- I will respect the majority decision of the board.
- I will base my decisions on fact rather than supposition, opinion, or public favor.
- I will consistently uphold all applicable laws, rules, policies.
- I will keep confidential information that is privileged by law or that will needlessly harm the district if disclosed.
- I will focus my attention on fulfilling the board's responsibility of goal setting, policy, and evaluation.
- I will diligently prepare for and attend board meetings.
- I will seek continuing education that will enhance my ability to fulfill my duties effectively.
- I will be continuously guided by what is best for all students in the district.
- I will respect the opinion of others.

- I will recognize the integrity of my predecessors and the merit of their work.
- I will encourage expressions of different opinions and listen with an open mind to other's ideas.
- I will be motivated only by an earnest desire to serve the school district and the students in the best possible way.
 - I will not use the school district or any part of the school district program for my own personal advantage or for the advantage of my friends or supporters.
- I will vote for a closed session of the board if the situation requires it, but I will consider "secret" sessions of board members unethical.
- I will recognize that to promise in advance of a meeting how I will vote on any proposition which is to be considered is to close my mind and agree not to think through other facts and points of view which may be presented in the meeting.
- I will expect, in board meetings, to spend more time on education programs and procedures than on business details.
- I will recognize that authority rests with the board in legal session and not with individual members of the board, except as authorized by law.
- I will make no disparaging remarks, in or out of the board meeting, about other members of the board or their opinions.
- I will express my honest and most thoughtful opinions in a professional manner during board meetings in an effort to have decisions made for the best interest of the students and the education program.
- I will abide by majority decisions of the board.
- I will carefully consider petitions, resolutions, and complaints and will act in the best interest of the school district.
- I will not discuss the confidential business of the board.
- I will endeavor to keep informed on local, state, and national educational developments of significance.
- I will be accountable to the public by representing district policies, programs, priorities and progress accurately.
- I will make no personal promise to take private action that may compromise my performance of my responsibilities.

Board Governance

- Attend all regularly scheduled board meetings, insofar as possible, and review advance materials provided.
- Respect the confidentiality of privileged information and make no individual decisions or commitments that would compromise the board or administration.
- Work with other board members to establish effective board policies and to delegate authority for the administration of the schools to the superintendent.

- Maintain a priority board focus on policymaking, goal setting, planning process, and evaluation. Most importantly increasing student learning and achievement and ensuring efficient use of education resources.
- Comply with Board policy, all applicable local, state and federal laws and regulations and guidance from the superintendent, when making board decisions.

Encourage individual board member expression of opinion and establish an open, two-way communication process between the board and students, staff, and all elements of the community.

- Remain current with changing needs and requirements pertaining to educational issues through individual study and by participating in board learning opportunities such as those sponsored by the NASB, the Nebraska Department of Education, etc.
- Recognize that a board member's responsibility, together with fellow board members, is to ensure the school district provides a quality education for all students.
- In consultation with the superintendent and district administrators, set education goals for the school(s).
- Maintain confidentiality of information and discussion conducted in closed session.
- Review essential facts, consider others' ideas, and then present personal opinions during board deliberations but, once the board vote has been taken, support board decisions regardless of how individuals voted.
- Act only as a member of the board and do not assume any individual authority when the board is not in session, unless otherwise directed by the board.
- Rely on school policies that are continually updated and aligned with Nebraska and federal education laws, and guidance from the superintendent, when making board decisions.
- Request recommendations from the superintendent and the board may seek legal counsel, when required for full and informed board consideration of issues requiring legal expertise.
- Expect an equitable amount of board meeting time be spent both learning about educational programs and conducting the business of the board.
- Maintain a priority board focus on increasing student learning and ensuring efficient use of education resources.
- Retain independent judgment and refuse to surrender that judgment to individuals or special interest groups.
- Voice opinions respectfully and maintain good relations with other board members, administrators, school staff, and members of the public.
- Be informed about educational issues through individual study and by participating in board development opportunities
- Support new school board members by sharing your experience and knowledge.
- Ensure that adequate board orientation and team building opportunities are available for board members and administrators.
- Associate with board members from other school districts to discuss school challenges and collaborate on school improvement initiatives.

Board – Superintendent Relations

- Respect that the superintendent of schools and his or her staff are responsible and accountable for the delivery of the educational programs and the conduct of school operations.
Ensure strong management of the school system by hiring, setting goals with and evaluating the superintendent.
- Provide policy support for school administrators in the performance of their duties and delegate authority commensurate with those responsibilities.
- Expect the superintendent to keep the board adequately informed through regular written and oral communications.
- Refer complaints, requests, and concerns to the superintendent.
- Avoid making commitments that may compromise the decision-making ability of the board or administrators.
- Maintain open and candid communication with the superintendent.
- Hold the superintendent accountable by jointly creating job performance standards and at least annually performing a comprehensive evaluation process based on the job description, contract, and identified performance standards.
- Recognize that a board member’s responsibility is to see that schools are well run, but not to run them.

Personnel Relations

- Seek to employ the most qualified school staff and insist on regular, impartial employee evaluations.
- Hire no superintendent, principal, or teacher already under contract with another school district unless the person has formally been released from his or her contract.
- Individual board members shall not give directives to any school administrator or employee, publicly or privately.

Community Relations

- Perform a liaison communications role by respecting the needs of both the community and the school.
- Consider the needs of the entire community and vote for what is best for students.
- Encourage collaboration between the school and community.
- Request that periodic surveys be conducted with the community to assess the quality of education services and use the data to establish and monitor goals.

Conflict of Interest

- Do not solicit or receive directly or indirectly any gift or compensation in return for making a recommendation or casting a vote.

- Do not receive anything of value by contract or otherwise, from the school district you serve unless it is received:
 - as a result of a contract accepted after a public bid.
 - in public recognition of service or achievement.
 - as expenses allowed by law for official duties performed as a member of such board.

Follow the school board conflict of interest policy regarding the appearance of conflict of interest.

- Avoid being placed in a position of conflict of interest, and refrain from using the board member position on the board for personal or political gain.

To ensure board members adhere to the Code of Conduct, several measures can be implemented:

1. Annual review and signing: Require board members to review and sign the Code of Conduct annually, affirming their commitment to its principles.
2. Orientation and training: Provide comprehensive orientation for new board members and ongoing training for all members to reinforce the importance of the Code.
3. Peer accountability: Encourage board members to hold each other accountable by speaking candidly yet courteously about any observed violations.
4. Public transparency: Make the Code of Conduct publicly available and regularly communicate the board's commitment to these standards.
5. Consequences for violations: Establish clear consequences for Code violations, such as censure or other board-approved disciplinary actions.
6. Regular self-evaluation: Conduct periodic board self-assessments to identify areas of improvement in adhering to the Code.
7. Community feedback: Implement regular community surveys to gauge public perception of the board's adherence to ethical standards.
8. Leadership example: Ensure the board president and other leaders consistently model the behavior outlined in the Code.

~~It shall be the policy of Plattsburgh Community Schools that members of the Board of Education will exercise their responsibilities in accordance with the following Code of Ethics:~~

- ~~1. As a member of the local Board of Education, representing all the citizens of the Plattsburgh Community School District, each Board member will recognize:~~
 - ~~a. That he or she has been entrusted with the educational development of the children and youth of the community.~~
 - ~~b. That the community expects that the first and greatest concern of a school Board member will be the best interest of each and every one of the young people enrolled in the district's schools.~~
 - ~~c. That the future welfare of this community, of this state, and of our nation depends in the largest measure upon the quality of education provided in Plattsburgh Community School to meet the needs of every learner.~~

- d. ~~That members of the Board of Education must collectively take the initiative in helping all the people in this community to have updated, accurate information about the public schools system, and to provide the finest possible school programs, school staff, and school facilities.~~
 - e. ~~That by statute the authority of the Board of Education is derived from the state which is ultimately responsible for the organization and operation of the public schools and which determines the degree of discretionary power exercised by the Board representing the people of the Plattsmouth community.~~
 - f. ~~That a school Board member must never neglect his or her personal obligation to the community and legal obligation to the State of Nebraska, nor surrender these responsibilities to any other person, group or organization; but that, beyond this, each school Board member has a moral and civic obligation to our country which can remain strong and free only so long as public schools in the United States are kept strong and free.~~
2. ~~In view of the foregoing consideration, it must be the constant endeavor of each school Board member:~~
- a. ~~To devote time, thought and study to the duties and responsibilities of a school Board member so that he/she may render effective and creditable service.~~

 - b. ~~To work with fellow school Board members in a spirit of harmony and cooperation so as to convert differences of opinion which arise during discussion and debate into a consensus for the benefit of the students enrolled in Plattsmouth Community Schools.~~

Article 8 ~~INTERNAL BOARD POLICIES~~ Policy No. 8272

- e. ~~To base personal decisions upon all available facts in each situation, to vote honest conviction in every case, unswayed by partisan bias of any kind; thereafter, to abide by and uphold the final majority decision of the Board of Education.~~
- d. ~~To remember at all times that individual Board members have no local authority outside the meetings of the Board of Education, and to conduct relationships with school staff members, local citizens, and all media of communication on the basis of this fact.~~
- e. ~~To resist every temptation and outside pressure to use the position as a school Board member to benefit either oneself or any other individual or agency apart from the total interest of the school system.~~

- ~~f. — To recognize that it is as important for the Board of Education to understand and evaluate the educational program of Plattsmouth Community Schools as it is to plan for the business of the school district.~~
- ~~g. — To bear in mind under all circumstances that the primary function of the Board of Education is to establish and maintain the policies by which the schools are to be administered, but that the administration of the educational program and the conduct of school business shall be the primary responsibility of the Superintendent of Schools and the professional and non-professional staff members who are employed to work with the Superintendent of Schools.~~
- ~~h. — To welcome and encourage active cooperation by citizens, organizations, and the media of communication in Plattsmouth Community Schools with respect to the establishment of policy on current school operation and proposed future developments.~~
- ~~i. — To strive step by step to achieve the ideal conditions for the most effective service by a Board of Education to its community, in a spirit of teamwork and unwavering commitment to the American system of public education as a primary means for preservation and perpetuation of our representative democracy.~~
- ~~j. — To strive for transparency and effectively serve the role as an elected public official by voting on all action items up for consideration by the Board of Education, unless absent from the meeting where such action is taking place or there may be a potential conflict of interest. If there is a potential conflict of interest, including matters where a family member could benefit from such action, whether individually or collectively, the Board member shall make the conflict of interest known to the public and abstain from voting on said action item.~~

Adopted: June 13, 2005

Reviewed: July 10, 2006, June 9, 2008, June 8, 2009, June 14, 2010, June 13, 2011, Jan. 9, 2012, Mar. 11, 2013, Mar. 10, 2014, Mar. 9, 2015, Mar. 14, 2016, Mar. 13, 2017, Apr. 9, 2018, June 10, 2019, April 13, 2020, April 12, 2021, April 11, 2022, April 10, 2023, April 8, 2024

Revised: Jan. 13, 2024

MEMORANDUM OF AGREEMENT BETWEEN _____ <div style="text-align: right;"><i>(Military Service)</i></div>	<i>Form Approved</i> <i>OMB Number 0704-0680</i> <i>Expires 02/28/2027</i>
AND _____ <div style="text-align: center;"><i>(Name of School District)</i></div>	
TO ESTABLISH AND OPERATE A JUNIOR RESERVE OFFICERS' TRAINING CORPS UNIT	

The public reporting burden for this collection of information is estimated to average 10 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to Department of Defense, Washington Headquarters Services, Director of Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number. Please DO NOT RETURN your form to the above address. Send your form to the appropriate Service Representative

Privacy Advisory

Disclosure of this information is voluntary and will be used to provide notice and communication related to this Memorandum of Agreement. When completed, this form contains personally identifiable information and is protected by the Privacy Act of 1974, as amended

This Memorandum of Agreement (MOA) is hereby entered into by and between _____ *(Military Service Name)* acting through _____ *(first General/Flag Officer Command above JROTC Program Office)*, and _____ *(School District Name)* *(collectively the Parties)* for the establishment of a Junior Reserve Officers' Training Corps (JROTC) Unit at _____ *(Name of School Hosting the Unit)*, pursuant to United States Code, Title 10, Subtitle A, Part III, Chapter 102, §§ 2031-2036 and reference I.2. herein.

The purpose of the JROTC program is to instill in students in United States secondary educational institutions the values of citizenship, service to the United States (including an introduction to service opportunities in military, national, and public service), personal responsibility and a sense of accomplishment. Upon execution by _____ *(Military Service Name)* on the date of signature below, a JROTC unit is established at _____ *(Host School)* consisting of students voluntarily enrolled. This MOA together with the Military Service Addendum herein (reference I.6) contain the Parties' entire agreement and outlines terms and responsibilities for both the Military Service and the School District.

- I. REFERENCES.** The following references are incorporated herein and apply to both Parties:
1. 10 U.S.C. §§ 2031-2036
 2. Department of Defense (DoD) Instruction 1205.13 "Junior Reserve Officers' Training Corps Program"
 3. Department of Defense Education Activity (DODEA) Administrative Instruction 1443.02 "Prohibited Sexual, Sex-Based, and Other Related Abusive Misconduct Reporting and Response"
 4. DD Form 3200, Junior Reserve Officers' Training Corps Instructor Prohibited Activities Acknowledgment
 5. DD Form 3203, Junior Reserve Officers' Training Corps Student/Parent/Guardian Acknowledgment of Expected Standards Of Conduct And Participation
 6. _____
(Name of Military Service-specific Addendum)

II. STATEMENT OF NON-DISCRIMINATION. The DoD is committed to creating and maintaining a safe and trusted learning and work environment free from discrimination and harassment (including sexual harassment as defined by the US Department of Education in Sexual Harassment Guidance 2020). The DoD does not condone and will not tolerate hostile environments, including any created by sexual harassment, sexual assault, problematic sexual behavior in children and youth (PSB-CY) as defined in [DoD Instruction 6400.01](#), or other related abusive misconduct of, or by, employees, students, other beneficiaries (to include and when applicable, volunteers, students, support personnel, student teachers, contractors, and parents/guardians), or anyone within the School District jurisdiction in JROTC-conducted or sponsored education and training programs and activities, committed both on and off school premises.

The following School District and Host School office handles inquiries regarding the non-discrimination policies: _____ *(Address)*. The following School District and Host School office handles Title IX inquiries and complaints: _____ *(Host School District's Title IX Coordinator/ Office Address/Contact Information)*. Any JROTC student, instructor, or other beneficiary who reports that they, or someone they know, has been subjected to a violation of this MOA, including reference I.6, has the right to prompt response and intervention by an appropriate DoD/JROTC official or School District official to ensure the safety and welfare of those individuals involved. [Refer to Sections III.5 and IV below]

- III. UNDERSTANDINGS OF THE PARTIES.**
1. **Nondiscrimination.** Neither party shall discriminate in conducting a JROTC program. This includes denying participation in or the benefits derived from the JROTC program (e.g., admission of students, hiring of JROTC instructors who meet statutory requirements, or subsequent participation of students and instructors) on the basis of race, color, religion, sex (including pregnancy and gender identity), national origin, political affiliation, sexual orientation, marital status, disability, genetic information, age, membership in an employee organization, retaliation, parental status, military service, or other non-merit factor in its employment, programs and activities.
 2. **Retaliation Prohibited.** Retaliation against an individual/individuals reporting, either verbally or in writing, an allegation or suspicion of violation of this MOA or reference I.6, or who participates in or cooperates with an investigation of such report or suspicion, is strictly prohibited.
 3. **Partnership/Certification Relationship and Background Checks.** JROTC instructors serve two chains of authority and shall be responsible to both the Military Service (their certifier) and the School District (their employer) for properly operating the JROTC program and for their own professional conduct. In addition to the School District's requirements, JROTC instructors have mandatory responsibilities levied upon them by their Military Service as described in reference I.6.
 - a) Both parties shall provide JROTC instructors with relevant training and their policy prohibiting harassment and abuse (e.g., annual instructor/teacher anti-harassment training, DD Form 3200, "JROTC Instructor Prohibited Activities Acknowledgment") and inform each other on all significant personnel matters (such as suspensions or terminations) concerning instructor certification and employment. The Host School shall maintain the signed DD Form 3200 and signed DD Form 3203 and make available for review per paragraph 6.b.

b) Although the Military Service is not a party to the instructor's employment contract, the Military Service is the certifying authority for JROTC instructors and maintains an inherent need-to-know regarding any information related to performance, conduct, and employment status. As such, the Military Service shall:

- (1) Conduct and fund initial and on-going background checks on JROTC instructor for certification purposes.
- (2) Childcare National Agency Check with Inquiries (CNACI) investigation (re-verified every 5 years, or when triggered by an instructor's adverse credit check, any adverse instructor information identified, or a break in instructor service of more than 24 months)
- (3) JROTC instructors will complete JROTC Initial Qualification Training (JIQT) prior to certification.
- (4) Require all JROTC instructors to authorize the release to the Military Service of any information the School District determines is necessary to ensure compliance with the terms of this MOA related to the JROTC instructor's employment and/or conduct.
- (5) Immediately suspend the certification of JROTC instructors and/or begin decertification procedures based on any violation of this MOA by the instructor, adverse investigation findings, or reference I.6.

c) The School District shall:

- (1) Interview and employ only approved JROTC instructors as required by reference I.6.
- (2) Perform state and local background checks at their own expense in accordance with applicable federal, state, and local requirements.
- (3) Provide JROTC instructors a contract of employment with the School District as the employing agency and in accordance with reference I.6.
- (4) Provide a copy of this certified MOA to JROTC instructors.
- (5) Provide JROTC students and parents/guardians at the beginning of each academic year, and upon request, JROTC promotional and pertinent administrative materials to ensure they are aware of their rights under this MOA. This must include both parties' contact information in Section IV and the proper procedures for reporting and responding to allegations of violations.

4. **Monitoring Instructor Performance.** The Military Service holds the certification of all JROTC instructors, and therefore maintains an inherent right to monitor instructor behavior and performance. They must receive any necessary information from the School District regarding instructor performance, professional conduct, and employment status.

a) The Military Service shall:

- (1) Ensure instructors receive performance counseling and/or professional development within thirty (30) days of the effective date of employment with the School District, and then annually, usually at the beginning of each school semester.
- (2) Mentor, monitor and counsel all instructors concerning their educational requirements under this MOA and reference I.6.
- (3) Assess the instructional performance of at least one instructor per school.

b) The School District shall:

- (1) Communicate with the Military Service on all matters concerning instructor performance, conduct, and employment as permitted by state law. School districts wishing to transfer or reassign a JROTC instructor between JROTC host schools may do so in accordance with district policies and reference I.6., with consent of the JROTC instructor and with prior written approval from the Military Service.
- (2) Conduct annual JROTC instructor evaluations/assessments and provide them, by electronic copy, to the Military Service point of contact in Section IV.
- (3) Notify the Military Service in writing of any instructor evaluation that does not meet School District requirements within three (3) business days.
- (4) Include the Senior Military Service instructors in meetings where policies, recommendations, or decisions affecting the JROTC Program are made, including the employment or discharge of JROTC instructors.
- (5) Have effective and timely procedures in place to ensure the Military Service _____ (POC) is advised of any disciplinary or administrative action levied upon a JROTC instructor (i.e., administrative leave, suspensions, letters of admonishment), the initiation of any investigation into alleged JROTC instructor misconduct (school, civil, or criminal), or any changes in the employment status of an JROTC instructor. If any of the aforementioned items occur, the School District shall notify the Military Service in writing within one (1) business day. The Host School shall include enough information to provide the Military Service a comprehensive understanding of the nature and scope of any allegations, investigation, or complaint.

5. **Preventive, Corrective, and Disciplinary Actions.** Both parties shall take all necessary and appropriate action needed to prevent, correct, and, if necessary, discipline behavior which violates this MOA concurrent with or independent of any outside investigations and action that may be taken by appropriate external enforcement entities, where applicable. The host institution will address any violation by Instructor, Trainer, or participating student in accordance with their school district's student and personnel policies. Violations may not be ignored or dismissed by either party, JROTC instructors, or program volunteers, especially if a student is being sexually harassed, sexually assaulted, or subjected to other related misconduct by any adult (welcome or unwelcome), or if anyone is touching or trying to touch a juvenile in a sexual way against their will or without lawful consent.

a) **Mandatory Reporting.** Child abuse, neglect, sexual assault and sexual harassment must be reported by JROTC instructors and program volunteers. Minor incidents of sexual harassment and other related abusive misconduct, even if it has been successfully resolved in the moment by addressing the harasser directly, must still be reported to the appropriate School District, Host School, and Military Service personnel to create a record in case the misconduct occurs again. The Military Service cannot take action to stop harassing, assaultive, problematic, and abusive misconduct if they are unaware it is happening.

b) **Response.** School District and Host School shall report preventative, corrective, and disciplinary actions in accordance with state, local, School District, and Host School policy.

6. **Program Evaluations.** The parties shall perform program evaluations for trend analysis and to monitor the effectiveness of response and resolution and facilitate ongoing recommendations for improvements to the JROTC program.

a) The Military Service shall:

- (1) Make annual visits to the Host School, either announced or unannounced, per reference I.2, to evaluate the operation, administration, and effectiveness of the JROTC program and ensure continued compliance with this MOA and Military Service standards in reference I.6.

- (2) Evaluate compliance with this MOA (e.g., the number, nature, and resolution of reported violations) periodically throughout the fiscal year.
- (3) Include the JROTC Program in its Management and Internal Controls Program to review, assess, and report on the effectiveness of internal control.
- b) The School District shall maintain and make available for review all JROTC instructor evaluations and program records during program visits and for a period of ten (10) years following the expiration or termination of this MOA. Failure to adhere to this requirement may result in decertification of the instructor, placement of the JROTC Program in a probationary status, or Program disestablishment.
7. **Minimum Number of Enrolled Students.** The School District and Host School shall ensure that each unit maintains a minimum student enrollment of at least (A) 10 percent of the Host School's student population (grades 8-12 or 9-12, whichever is applicable), or (B) 100 students, whichever is less, as required by 10 U.S.C. § 2031(b)(1). Actual enrollment shall only be determined by counting those students who voluntarily meet, and subsequently maintain acceptable standards of academic achievement and conduct, as prescribed by the Secretary of the military department concerned, as required by 10 U.S.C. § 2031(b)(4). The JROTC unit shall be placed on probation if these requirements are not met.
8. **Voluntary Student Enrollment.** The School District and Host School shall only permit voluntary student enrollment in the JROTC program. The School District shall fully inform prospective JROTC students that the program is voluntary and of all mandatory JROTC enrollment requirements before authorizing enrollment into the JROTC program. Only students who voluntarily choose to meet and maintain acceptable JROTC standards in reference I.6 shall be enrolled into, and permitted to remain in, the JROTC program. The Host School shall ensure all enrollments of students into the JROTC program are conducted with the prior knowledge and endorsement of the Military Service per reference I.6. If a JROTC instructor senses a student has been involuntarily enrolled, they must inform both the Senior Military Service instructor and Host School Principal.
9. **JROTC Cadet Health/Wellness Participation Waiver.**
- a) The Host School will:
- (1) Collect and maintain a medical release and Parent/Guardian acknowledgement of the risk(s) associated with all physical activity sessions (e.g., walking, running, calisthenics, drills) and acknowledging any risk associated with any physical activity.
- (2) Inform its JROTC faculty of anything that should keep a student from participating in the JROTC Cadet Health/Wellness Program. The JROTC Senior Instructor shall make the enrollment decision for any student who has a permanent disability that inhibits full participation in physical activity sessions. Only students who complete and submit the required JROTC Cadet Health/Wellness Program release and acknowledgement shall be enrolled into, and permitted to remain in, the JROTC program. The JROTC Cadet Health/Wellness Program is designed to improve physical fitness.
- b) The Military Service shall:
- (1) Ensure that all physical activity sessions shall be supervised and monitored by at least one JROTC instructor.
- (2) Identify any Health/Wellness training requirements (refer to reference I.6).
10. **Prohibitions on Fundraising.** The School District shall not permit any fundraising for external entities while using government equipment or while in uniform. Fundraising and grants in support of the JROTC unit are authorized as governed by state and local policies. The acceptance of any grants and/or funds by the School District and/or Host School does not reflect an endorsement by the Department of Defense.
11. **Information Technology (IT) support.** The School District and Host School shall provide the appropriate IT support to include access to third-party websites that are required for instructors, other school employees and district employees to perform routine tasks. Third party-websites include any website in support of administrative, budgetary, and curriculum delivery and support, and testing services. Required websites shall be provided by JROTC headquarters staff to the School District and Host School upon request.
12. **Facilities.** The Host School shall provide the partner Military Service with adequate facilities for classroom instruction, storage of non-lethal arms and other equipment which may be furnished in support of the unit, and adequate drill areas at or in the immediate vicinity of the institution, as determined by the Secretary of the military department concerned, as required by 10 U.S.C. § 2031(b)(2). Additionally, the Host School shall provide administrative office(s), office equipment, including telephone service capable of electronic data transmission, instructional supplies (other than those provided by the Service), and utilities. The Host School shall pay for the cost and maintenance of these facilities thereof.
13. **Military Instruction.** The School District and Host School shall provide a course of military instruction of not less than three academic years' duration and which may include instruction or activities in the fields of science, technology, engineering, and mathematics, as prescribed by the Secretary of the military department concerned, as required by 10 U.S.C. § 2031(b)(3).
14. **Storage and Safekeeping of Government Property.** The Host School shall provide secure and adequate storage areas for the protection and security of Government Furnished Property and comply with all applicable regulations relating to the issue, care, use, safekeeping, turn-in, and accounting for such property. The School District shall promptly replace, or repair at its cost and to the satisfaction of the Military Department any such item that is lost or sustains damage directly or indirectly attributable to the conduct of the School District or Host School. The School District shall furnish to the Military Departments a bond or insurance policy from a financial institution satisfactory to the Military Department in an amount equal to the replacement value of Government-furnished Property. The School District shall ensure that the bond or insurance remains in effect for the requisite amount at all times during the term of this Agreement and, thereafter, so long as any Government-Furnished Property remains in the School District's custody. If the School District elects to provide an insurance policy, it shall name the United States as an additional insured and provide a certificate to that effect to the Military Department.

IV. POINTS OF CONTACT. The following points of contact will be used by the Parties to provide any notice required under this MOA. Each Party may change its point of contact in writing upon 10 business days' notice to the other Party.

1. For the School District

Primary:

Title: _____

Address: _____

Email: _____

Telephone Number: _____

Alternate:

Title: _____

Address: _____

Email: _____

Telephone Number: _____

2. For the Military Service

Primary:

Title: _____

Address: _____

Email: _____

Telephone Number: _____

Alternate:

Title: _____

Address: _____

Email: _____

Telephone Number: _____

V. GOVERNING LAW. This MOA is governed by and shall be construed under all applicable Federal, state, and local Laws. However, compliance with state and local laws by the military service is voluntary.

VI. MODIFICATION OF MOA. This MOA may only be modified by written agreement of both Parties, and duly signed by their authorized representatives. This MOA shall be reviewed for currency in accordance with the Military Service's policy, who reserves the right to require renewal of this MOA by both parties if significant program changes occur.

VII. NO WAIVER. Unless expressly stated in writing, signed by the Military Service, the waiver by the Military Service of any act, duty, or obligation required of the institution hereunder shall not be construed as a waiver of any other, or of any future act, duty, or obligation to be performed by the School District or Host School.

VIII. ENTIRE AGREEMENT. It is expressly understood and agreed that this MOA together with reference I.6. constitutes the entire agreement between the Parties and supersedes and replaces any prior agreement, understandings, or representations between the parties. Regardless of changes to the employment status of the original signatories, this MOA shall remain in effect until officially terminated.

IX. CONFLICTS. In the event of any conflict between this MOA and reference I.6, this MOA takes precedence.

X. REPRESENTATIVE AUTHORITY. Each undersigned representative of the parties to this MOA certifies he or she is fully authorized to enter into the terms and conditions of this MOA and to execute the same so as to effectively bind each party to its terms.

XI. SEVERABILITY. If any term, provision, or condition of this MOA is held to be invalid, void, or unenforceable by a governmental authority and such holding is not or cannot be appealed further, then such invalid, void, or unenforceable term, provision, or condition shall be deemed severed from this MOA and all remaining terms, provisions, and conditions of this MOA shall continue in full force and effect. The Parties shall endeavor in good faith to replace such invalid, void, or unenforceable term, provision, or condition with valid and enforceable terms, provisions, or conditions which achieve the purpose intended by the Parties to the greatest extent permitted by law.

XII. TERMINATION. This MOA may be terminated by either Party by giving at least 30 days' written notice to the other Party. This MOA shall remain in effect throughout the semester/trimester, and the termination date of this agreement may only occur during non-instruction periods in the academic calendar year.

XIII. TRANSFERABILITY. This MOA is not transferable.

XIV. ANTI-DEFICIENCY ACT. Nothing in this MOA shall be construed as obligating the Military Service, its officers, employees, or agents to expend any funds in excess of appropriations authorized for such purposes in violation of the Federal Anti-Deficiency Act (31 U.S.C. § 1341).

XV. EFFECTIVE DATE. This MOA takes effect as of the date on which it has been certified by the Military Service.

XVI. CANCELLATION OF PREVIOUS MOA. This MOA cancels and supersedes any prior agreement by the Parties.

FOR THE SCHOOL

TYPED NAME <i>(Last, First, Middle Initial)</i> AND TITLE	SIGNATURE	DATE SIGNED <i>(YYYYMMDD)</i>
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FOR THE MILITARY SERVICE

TYPED NAME <i>(Last, First, Middle Initial)</i> AND TITLE	SIGNATURE	DATE SIGNED <i>(YYYYMMDD)</i>
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THE FOLLOWING AGREEMENT AND INFORMATION IS TO BE CONSIDERED AS PART OF THIS CONTRACT

DATA PERTAINING TO HOST SCHOOL

a. NAME OF HOST SCHOOL <i>(No abbreviations)</i>	b. HOST SCHOOL'S COMPLETE MAILING ADDRESS <i>(Include ZIP code)</i> <i>(If P.O. Box must also provide street address for shipping purposes)</i>
c. TYPE OF SCHOOL <i>(Check appropriate box)</i> <input type="checkbox"/> Public <input type="checkbox"/> Private <input type="checkbox"/> Military Academy	
d. PRINCIPAL'S NAME	
e. TELEPHONE NUMBER	
f. FAX NUMBER	
g. EMAIL ADDRESS	

PERTAINING TO SCHOOL DISTRICT

a. NAME OF SCHOOL DISTRICT <i>(No abbreviations)</i>	b. SCHOOL DISTRICT'S COMPLETE MAILING ADDRESS <i>(Include ZIP code)</i>
c. SUPERINTENDENT'S NAME	
d. TELEPHONE NUMBER	
e. FAX NUMBER	
f. EMAIL ADDRESS	

LIST ACCREDITING AGENCY

a. REGIONAL	b. STATE	c. OTHER
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TOTAL ENROLLMENT OF HOST SCHOOL	ESTIMATED NO. OF QUALIFIED STUDENTS WHO WILL ENROLL IN THE JROTC PROGRAM
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**DEPARTMENT OF THE AIR FORCE ADDENDUM
TO THE DD FORM 3202 TO ESTABLISH AND OPERATE AN AIR
FORCE OR SPACE FORCE JUNIOR RESERVE OFFICERS' TRAINING
CORPS (AF/SF JROTC) UNIT**

Purpose: This Department of the Air Force-specific addendum is referenced in Section I, Item 6 of the DD Form 3202. The specifications listed in this addendum serve to clarify or amend the standardized requirements listed on the DD Form 3202. This addendum applies to all AF/SF JROTC programs operating under HQ AFJROTC oversight. This document is word-for-word standardized across all AF/SF JROTC programs, and no edits, changes or additions are permitted by an Institution.

SECTION 1. AIR FORCE AGREEMENT: Contingent upon fulfillment of the conditions presented in Sections 2 and 3, the Air Force agrees as follows:

- A. Establish and maintain an AFJROTC program.** The Air Force shall establish and maintain an AF/SF JROTC program at the Institution named in the MOA, subject to the provisions of Public Law, DoD and Air Force publications, the MOA, and continued approval and funding by the Secretary of the Air Force (SECAF).
- B. Prescribe the course of study.** The Air Force shall prescribe all AF/SF JROTC program academic course policy and course content, provide all curriculum text, most teaching aids, and other academic text supplies associated with the conduct of the AFJROTC program.
- C. Provide instructor certifications.** The Air Force shall issue and hold the certification for all AF/SF JROTC instructors. The Air Force shall screen, approve, and certify qualified Air Force or Space Force officers and enlisted members to teach and administer the AF/SF JROTC program in an Institution. As the certifying authority, the Air Force maintains an inherent need-to-know of all information related to an AF/SF JROTC instructor's performance, conduct and employment status. The Air Force shall communicate with the Institution on all matters concerning instructor performance and conduct, as well as any changes in instructor certification.
- D. Provide supply support.** The Institution shall ensure all Air Force owned/purchased property is secured and protected against theft and damage. The Institution shall appoint a Military Property Custodian to be responsible for all Air Force uniforms, supplies, and equipment authorized by applicable Air Force Tables of Allowance and purchased with Air Force funding. The title of ownership for all property and equipment provided to the Institution is retained by the Air Force, unless expressly transferred to the Institution in writing.
- E. Provide financial support:**
 - 1. The Air Force shall reimburse the Institution one half the Minimum Instructor Pay amount, for each instructor, each month for a minimum of 300 calendar days (ten (10) calendar months) each operating school year, up to a maximum of 12 calendar months. Instructor employment dates shall begin on or after 1 July each year and end on or before 30 June

each year and will be reflected on the annual DD Form 2767. The Air Force cost share of the minimum pay due to an AF/SF JROTC instructor is established in 10 USC, Section 2031 and clarified in paragraph 2.C.5.

2. The Air Force shall reimburse the Institution, within the fund limitations imposed by the Air Force and within guidelines of Air Force publications, for costs incident to:
 - a) The procurement, transportation, packing, unpacking, crating, and normal maintenance of uniforms, supplies, equipment, and instructional materials required by the Air Force.
 - b) For required vehicle transportation for logistical support and field trips in support of the AF/SF JROTC program to locations 41 driving miles or more from the school (see section 2.B.1 for trips 40 driving miles or less). The rate of reimbursement shall not exceed the normal commercial rate schedule in the area or the usual rate that the Institution has established for staff travel.
 - c) Meals for AF/SF JROTC students, and lodging costs for AF/SF JROTC students and instructors during official AF/SF JROTC activities away from the Institution.

F. Provide information management support:

1. The Air Force shall publish and disseminate accurate and sufficient information and policy guidance concerning unit operations and instructor management to enable the Institution to properly operate the AF/SF JROTC program and support the AFJROTC mission of citizenship development.
2. The Air Force shall provide the necessary software/database access to support the supply management, budget management, and other reporting functions required by the Air Force. Any information technology equipment purchased by the Air Force for the Institution remains property of the Air Force.

SECTION 2. INSTITUTION AGREEMENT. Contingent upon fulfillment of the conditions presented in Sections 1 and 3, the governing authorities of the Institution agree as follows:

A. AFJROTC Program Infrastructure:

1. **Establish an AFJROTC program.** The Institution shall establish the AF/SF JROTC program in accordance with the provisions of Public Law, DoD and Air Force publications, this MOA, and continued approval by the Secretary of the Air Force (SECAF).
2. **Establish the AFJROTC department.** The AF/SF JROTC program shall be established and operated as a separate, integral academic, and administrative department of the Institution. This applies regardless of AFJROTC program alignment within the Institution's organizational structure.

3. Supervise the AFJROTC department.

- a) The Institution's principal, equivalent, or designee shall be the on-site person exercising overall supervision of the AF/SF JROTC program.
- b) The Institution shall recognize and support the Senior Aerospace Science Instructor (SASI) by ensuring the SASI is designated as the Head of the AF/SF JROTC Department (or equivalent title). The Institution shall ensure the SASI exercises full operational supervision of all other AF/SF JROTC instructors employed at the Institution. Additionally, the Senior AF/SF JROTC Instructor should have direct access to the principal on all AF/SF JROTC-related matters and be a member of the school leadership team.
- c) The Institution's SASI shall be the AF/SF JROTC instructor possessing the highest military grade (retired grade, or current). The SASI shall hold a bachelor's degree or higher. When two AF/SF JROTC instructors are of equal military grade, and both have at least a bachelor's degree, HQ AFJROTC will determine the SASI designation.
- d) The Institution shall ensure the SASI has the authority necessary to operate the AF/SF JROTC program under the leadership of the school principal, equivalent, or designee while ensuring compliance with all Air Force publications.
- e) The Institution shall ensure the SASI is present in meetings where policies, recommendations, or decisions impacting the AF/SF JROTC program are made, including space allocation/utilization (especially for space during inclement weather periods), academic course scheduling, and the hiring of new AF/SF JROTC instructors. Additionally, the SASI shall be directly consulted and afforded an opportunity to provide formal input during any performance/disciplinary meeting, investigation, or potential discharge of AF/SF JROTC instructors employed at the Institution.
- f) Schools will ensure AFJROTC is a safe environment, maintained free from any form of sexual harassment, sexual assault, any other sexual-related misconduct, or any form of verbal/nonverbal harassment or mistreatment.

B. Provide classrooms, office space and technology. The AF/SF JROTC program shall be provided the necessary classroom facilities and office space for the efficient and effective accomplishment of both AF/SF JROTC program academics, and other AF/SF JROTC program activities and objectives. The facilities provided shall be equal to or greater (quantity/quality) than those provided to other programs/courses/activities in the same Institution. The Institution shall furnish appropriate and sufficient technology (i.e., computers, software, projectors, etc.) to conduct AF/SF JROTC academics, and other AF/SF JROTC program requirements. The Institution shall provide the same data system access to all employed AF/SF JROTC instructors that is provided to all other teaching faculty, regardless of any academic degree held, or faculty categorization considerations. The Institution shall ensure network firewalls are configured to allow regular access to AFJROTC data systems.

1. **Provide Transportation.** The Institution shall provide transportation for all AFJROTC students to complete a mandatory field trip once per academic term. Transportation shall be provided at no cost to AFJROTC students, instructors, or the Air Force, for trips up to 40 driving miles one way. Beyond 40 driving miles one way, the provisions of section 1.E.2 applies.
2. **Provide drill areas.** The Institution shall provide and maintain a minimum area of 2,500 square feet to support drill and ceremony instruction year-round. The provided space shall be level, unobstructed, free of vehicular or pedestrian traffic with student safety paramount. Planning and scheduling shall be purposeful to ensure AF/SF JROTC has regular/recurring access and use of indoor facilities during inclement weather periods. The SASI shall be an integral member of all space utilization/master scheduling meetings and discussions to ensure adequate drill space is not overlooked or omitted.
3. **Provide climate-controlled storage space.** The Institution shall provide and maintain a minimum of 400 square feet of climatically controlled storage space for the protection and care of uniforms, supplies, and equipment used in the AF/SF JROTC program. The storage space shall be near the other AF/SF JROTC facilities, must be appropriately organized (i.e., hanging racks, shelves, drawers, etc.) to neatly store and maintain Air Force property. The storage space must be limited to the exclusive use of the AF/SF JROTC program and must be constructed so that access is denied to unauthorized personnel. As the size of the AF/SF JROTC program increases, additional storage space shall be provided in a proportional manner. **IMPORTANT:** The requirement for climate-controlled storage applies year-round. Special consideration must be given to periods of time where the school is not fully occupied or being utilized (i.e., summer recess) to ensure continued climatic controls are maintained. Any loss or damage to uniform items, or repair or cleaning costs resulting from unused, inoperable, inadequate, or failed climate control systems is expressly the responsibility of the Institution.
4. **Ensure security of replica weapons, air rifles, and sabers.** The Institution shall ensure that any AF/SF JROTC replica weapon, air rifle, or saber, regardless of how purchased, is tracked, stored and secured in accordance with current Air Force publications.

C. AFJROTC Instructor Staffing:

1. **Ensure minimum staffing in the AFJROTC program.** An Institution shall employ a minimum of two certified AF/SF JROTC instructors, normally one commissioned officer and one enlisted, regardless of student enrollment in the AF/SF JROTC program. Should a program have a vacancy, the Institution agrees to fill it when qualified and certified candidates are available, within the appropriate grade category of candidate (officer/enlisted as required by HQ AFJROTC).

- 2. Evaluate employment candidates.** The Institution shall not delay or postpone actions necessary to fill a valid AF/SF JROTC instructor vacancy when certified candidates are available. The Institution shall ensure any local application process, interviews, hiring panels, or hiring decisions of available certified instructor candidates are conducted in a timely manner, without regard to an Institution's qualifications for non-AF/SF JROTC faculty positions, or any annual timelines for hiring other faculty members, due to this unique MOA relationship. Instructors employed in an Institution to teach AF/SF JROTC shall only be those individuals who possess a valid AF/SF JROTC instructor certification from the Air Force. The Institution makes the ultimate determination if any certified instructor is suitable to be employed as their AF/SF JROTC instructor.
- 3. Perform employment background checks.** Any background check(s) or associated processes required by an instructor candidate to meet an Institution's employment requirements shall be conducted at no expense to the Air Force.
- 4. Provide instructor employment contracts.** For AFJROTC purposes, a 'school year' begins no earlier than 1 July and ends no later than 30 June. The Institution shall provide AF/SF JROTC instructors with an employment contract with the Institution as the employing agency, with employment contracts beginning on or after 1 July each year and ending on or before 30 June the following year. The Institution verifies all AF/SF JROTC instructor employment contracts with the Air Force via the DD Form 2767. The annual contract duration for an AF/SF JROTC instructor must be a minimum of 300 calendar days except for instructors initially employed after the beginning of, or during, the regular Institution school year. The contract may be administered using regular district procedures as long as the minimum calendar days are met, the Minimum Instructor Pay is provided in accordance with Section 2.C.5, and otherwise is in accordance with this agreement.
- 5. Provide Minimum Instructor Pay (MIP).** Each instructor's monthly MIP amount is prescribed by the Air Force. MIP is the minimum amount of gross monthly compensation payable to each instructor, for each full calendar month of employment as verified on the DD Form 2767. MIP shall be a standalone amount, itemized/categorized independently from any additional stipends, bonuses, or supplements if applicable. The MIP amount due must be paid to each instructor, each full calendar month employed, regardless of the number of workdays required in a calendar month. For partial months employed, the MIP amount must be divided by 30 to get a daily MIP rate, then multiplied by the number of calendar days employed that month. The Institution is encouraged to pay instructors above the monthly MIP commensurate with their experience, education level, local cost of living, after school activities expected, etc. to attract and retain the best instructors. NOTE: The Institution shall not delay full and timely payment to an AF/SF JROTC instructor while awaiting an Air Force MIP reimbursement (see Section 2.C.7).
- 6. Consider extended contracts and targeted stipends.** Contract periods (above the mandatory minimum of 300 calendar days (see Section 2.C.5) are strongly encouraged to allow year-round management and control of Air Force Property, and to allow compensated time for AF/SF JROTC-sponsored summer events, such as summer

leadership courses. Targeted stipends above the MIP are encouraged to compensate instructors for before school, after-school, and weekend AF/SF JROTC activities.

- 7. Receive Air Force MIP reimbursements.** Per the provisions of paragraph 1.E.1, the Air Force shall reimburse the Institution one half of the prescribed MIP amount, each calendar month, for the period of employment as verified on each AF/SF JROTC instructor's DD Form 2767. The Air Force's responsibility is limited to the period of employment specified on the DD Form 2767, up to twelve (12) calendar months. NOTE: This reimbursement is to offset the Institution's cost of instructors, not to be an additional amount to be distributed to, or serve as additional salary, for employed instructors.
- 8. Establish financial communications.** The Institution agrees to establish and maintain an organizational email account to facilitate timely two-way communications related to MIP and the Air Force reimbursement provided to the Institution. The Air Force prescribes the MIP amount for each instructor and will send a financial statement to the Institution via the organizational email account each month which details the MIP for each instructor and the corresponding Air Force reimbursement amount.
- 9. Control AFJROTC instructor duties.** The Institution shall ensure that AF/SF JROTC instructors do not teach or coach any academic class or other activity, or other than those officially part of the AFJROTC program during any regular academic day. Institutions may contract separately with an individual AF/SF JROTC instructor for time outside of the school's regular academic day to teach or coach other activities. Before such a contract is executed by the Institution, all AF/SF JROTC instructors in that Institution will be consulted to deliberately assess the potential negative impacts to AF/SF JROTC program activities, including the equitable distribution of AF/SF JROTC program duties between instructors. The Institution shall not permit any such activity, or shall terminate such activity, if it is determined that such a contract will result in negative impacts to the AF/SF JROTC program, or to the equitable distribution of duties between AF/SF JROTC instructors.
- 10. Limit additional faculty duties.** The Institution shall recognize that AF/SF JROTC instructors have AF/SF JROTC program responsibilities beyond classroom teaching, such as uniform inventory and equipment management, data reporting requirements, event planning and financial management, which require a significant amount of non-academic teaching time to accomplish correctly. Considering this, as well as the restrictions stated in paragraph 2.C.9, Instructors shall not perform school security operations (such as metal detector/bag screening or armed security) or serve as a substitute teacher or monitor in any non-AF/SF JROTC class. Additionally, Instructors shall not participate in other instructional activities (i.e., advisory-like periods or study halls) without written approval (waiver) from HQ AFJROTC. AF/SF JROTC instructors are permitted to serve on committees or perform routine non-instructional duties/activities that are typically distributed across the Institution's faculty members (e.g., lunchroom monitor, bus monitor, etc.). Additionally, the Institution shall not use AF/SF JROTC program enrollment, AF/SF JROTC academic class sizes, planning periods, number of teaching periods, daily teaching

load, or AF/SF JROTC instructor non-teaching days as a factor in determining an AF/SF JROTC instructor's availability to perform any additional faculty duties.

- 11. Understand employment/certification relationship.** AF/SF JROTC instructors shall be responsible to both the Institution (their employer) and the Air Force (their certifier) for proper operation of the AF/SF JROTC program and their continued personal professional conduct. In no event shall the Institution represent AF/SF JROTC instructors as Air Force employees, or Air Force representatives, other than for representing their host AF/SF JROTC program. In addition to the Institution's mandatory requirements, AF/SF JROTC instructors have mandatory responsibilities levied upon them by the Air Force. These include, but are not limited to, operating a program that meets all Air Force expectations, submitting reports, meeting deadlines, tracking Air Force property, issuing, and collecting uniforms, and identifying and reporting to the Air Force any Institution noncompliance with this MOA or other Air Force publications.
- 12. Credentialing and licensing of AFJROTC instructors.** AF/SF JROTC instructors will receive AF/SF JROTC-specific training and instructor certification from the Air Force. Any professional development, background checks, training, licenses, or credentialing requirements required by the state, or the Institution shall be accomplished at no expense to the Air Force.
- 13. Consider additional AF/SF JROTC instructors.** Additional instructors (above the minimum of two) may be authorized when an AF/SF JROTC program's "teaching load" increases to 151 cadets and increments of 100 thereafter. In absence of Institution support for an additional AF/SF JROTC instructor position, the Institution shall cap student enrollment in the AF/SF JROTC program as required to meet this mandate. The definition of "teaching load" is codified in AFJROTC Instruction 36-2010.
- 14. Ensure professional instructor appearance.** AF/SF JROTC Instructors shall always present a professional military appearance. Instructors must meet and maintain Air Force uniform wear, personal grooming, and overall appearance standards. The aforementioned factors are conditions of their continued certification. The Institution must ensure AF/SF JROTC instructors wear the Air Force-prescribed attire and maintain all associated standards when performing their official AF/SF JROTC duties.
- 15. Monitor and report instructor performance and behavior.** The Air Force holds the certification of all AFJROTC instructors, and therefore the Air Force maintains the inherent need to monitor instructor behavior and receive detailed information regarding instructor performance, professional conduct, and employment status at any time.
 - a) Mandatory notifications.** The Institution shall officially notify the Air Force within one (1) business day, and with full and complete details, when any of the following involving an AF/SF JROTC instructor are suspected or known: an allegation made against an instructor by any person, an investigation involving an instructor for any reason, any administrative leave or suspension being considered or issued to an instructor, any civil misconduct discovered, any arrest or crime alleged/reported, any

potential violation of an Institution's policy (ies), any student or parent complaint, any written administrative counseling, written directive, or written/verbal reprimand, any deficient performance discovered or inappropriate behavior alleged/reported, or any changes in the employment status or pay status of an instructor.

b) Mandatory information. When notification is required by 2.C.15.a., the Institution shall provide to the Air Force full and complete details about the allegations and/or situation, and the district's assessment of the potential severity and potential impact of the situation (regardless of any investigation status) to permit the Air Force to assess any immediate or necessary certification actions. The Institution agrees to provide a full and timely response to the Air Force when asked questions about any reportable situation. NOTE: the Institution's notification to the Air Force shall not include personally identifiable information of anyone other than the AF/SF JROTC instructor(s) involved. When an investigation is completed, the school shall provide HQ AFJROTC a written response detailing the final findings/outcome, with personally identifiable information of any non-AFJROTC instructors redacted.

c) Investigation timeliness. Due to the cost-shared relationship of AF/SF JROTC instructors, the Institution agrees to adjust and/or reprioritize internal resources to complete any AF/SF JROTC instructor-focused investigation in an expedited manner, but no later than 30 calendar days after an allegation is known. When an investigation cannot be fully completed in 30 calendar days, the Institution shall provide the Air Force a comprehensive explanation of the reason(s) for the delay, with weekly updates required thereafter until the investigation is completed.

16. Perform instructor evaluations (Institution-directed). The Institution may conduct annual instructor evaluations of AF/SF JROTC instructors using the same instrumentalities and rubrics they to evaluate all faculty members. Discovery of any poor instructor performance shall be reported to HQ AFJROTC within three (3) business days of discovery.

17. Perform instructor evaluations (Air Force-directed). The Institution shall complete annual instructor evaluations of AF/SF JROTC instructors using the AFJROTC Form 98, *Instructor Performance Evaluation* per Section III, Item 4.b) (2) of the DD Form 3202. These evaluations shall be completed each school year no earlier than 1 December and no later than 15 May. These annual evaluations shall be transmitted electronically to HQ AFJROTC immediately upon completion.

18. Terminating instructors. As the employer, the Institution has the right to terminate or non-renew the employment of an AF/SF JROTC instructor in accordance with regular Institutional rules and policies, and without prior consultation with the Air Force. However, when a termination/non-renewal event is projected or occurs, the Institution shall inform the Air Force of the event, along with full details of the associated circumstances, within one (1) business day. Should an instructor resign in lieu of termination, or resign in lieu of the Institution pursuing termination proceedings, this shall be specifically reportable to the Air Force, along with full details within (1) business day.

- 19. Instructor suspended certifications or decertifications.** HQ AFJROTC may suspend the certification of an AF/SF JROTC instructor for a specific cause. If an AF/SF JROTC instructor is placed under suspended certification, performing AF/SF JROTC duties is prohibited and contact with any AF/SF JROTC students is prohibited. The instructor's paid or unpaid status is at the discretion of the school district.
- 20. Instructor decertifications** Should the Air Force decertify an AF/SF JROTC instructor, it is effective immediately and the associated cost share is terminated. The school may choose to continue their employment in a non-AF/SF JROTC capacity or choose to terminate their employment. Decertified instructors are entitled to appeal the decertification and seek certification reinstatement. If an appeal to the decertification is filed and is successful, their AF/SF JROTC certification may be reinstated (with or without conditions), and the Institution may return them to AF/SF JROTC employment.
- 21. Reporting unpaid/underpaid periods of employment.** The Institution shall notify the Air Force within three (3) business days of any unpaid period of employment, or any period of employment where the Minimum Instructor Pay was not provided.
- 22. Understand intra-district instructor transfers.** In no case will an AFJROTC instructor be directed to move to another Institution, or permitted to transfer to another Institution, or otherwise be reassigned to another Institution unless they fully meet Air Force transfer eligibility requirements as prescribed in Air Force publications, or they are provided an approved waiver from the Air Force (in advance). Transferring an instructor triggers an automatic recalculation of their Minimum Instructor Pay amount.

D. AFJROTC Student Enrollment.

- 1. Conduct an all-inclusive AF/SF JROTC program.** Voluntary student enrollment and continuing enrollment in the program shall be conducted without discrimination. This discrimination prohibition does not include denying enrollment into AF/SF JROTC, or removing a student from AF/SF JROTC, when that student does not initially agree to meet and maintain AF/SF JROTC standards, or once enrolled, fails to meet and/or maintain AF/SF JROTC standards including, but not limited to uniform wear, grooming and personal conduct standards.
- 2. Meet minimum voluntary enrollment.** The Institution must maintain a minimum voluntary enrollment in the AF/SF JROTC of at least a) 10 percent of the Institution's student population (population of grades 9-12 only), or b) 100 students, whichever is less. While all students in the high school are encouraged to voluntarily enroll in the AF/SF JROTC program, actual enrollment shall only be determined by counting those students who voluntarily meet, and subsequently maintain, the mandatory program requirements of continued enrollment in AF/SF JROTC. NOTE: If individual 8th grade students are enrolled in AF/SF JROTC classes, the 8th grade student population will not be included in the overall school population statistics.

3. **Ensure minimum grade level enrollment in AF/SF JROTC.** The Institution shall ensure voluntary AFJROTC enrollment is available to all high school students (grades 9-12 only). Eighth grade students can enroll in AFJROTC only if the 8th grade facilities are collocated with the facilities housing grades 9-12 (transporting an 8th grade student to an AFJROTC class is not permitted).
4. **Ensure equitable class scheduling.** The scheduling of all AF/SF JROTC program academic courses shall be planned and accomplished in a manner that makes it equally convenient for students to participate in AF/SF JROTC academic courses as it is for other programs/courses offered by the Institution. NOTE: Institutions operating on a 4x4 schedule should only enroll students in an AF/SF JROTC academic course for one academic term per school year unless exceptional circumstances exist.
5. **Provide access to feeder schools.** The Institution shall ensure that AF/SF JROTC instructors are granted the necessary time and access to feeder schools to effectively advertise and promote the AF/SF JROTC program to future 9th grade students. Failure to do so may result in low enrollment.
6. **Permit only voluntary student enrollment.** The Institution will ensure all enrollments of students into the AF/SF JROTC program are conducted with the prior knowledge and endorsement of the SASI. Prospective AFJROTC students must be fully informed of all mandatory AF/SF JROTC requirements before being allowed to enroll into the AF/SF JROTC program. Only students who voluntarily choose to meet and maintain acceptable standards of AF/SF JROTC uniform wear, AF/SF JROTC grooming standards and personal conduct standards shall be enrolled into, and permitted to remain in, the AF/SF JROTC program.
7. **Permit only full-time student enrollment.** No student shall be enrolled in the AF/SF JROTC program when any non-AFJROTC academic requirements will knowingly create a period of absence for that student from taking the full-length AF/SF JROTC academic course.
8. **Satellite units.** All AF/SF JROTC program instruction shall take place at the host Institution. However, travel to an adjacent 9th grade academy, operating directly under the host Institution is permitted.
9. **Consider crosstown enrollment agreements.** Students from other local schools may participate in the AF/SF JROTC program at the host Institution under the following conditions:
 - a) Travel by students from other local schools to the host Institution shall be scheduled to ensure that the arrival and departure of the crosstown students permits full class period attendance at the host Institution each academic day.

- b) Travel by students from other local schools to the host Institution to participate in AFJROTC academic courses, as well any before/after school AF/SF JROTC program activities, must be conducted at no expense to the Air Force.
- c) The principal of the host Institution maintains overall supervisory responsibility of the AF/SF JROTC program and may terminate the crosstown agreement at any time.
- d) Principals from all schools involved must agree in writing.
- e) Instructors may not travel to crosstown schools to conduct AF/SF JROTC instruction.
- f) Crosstown agreements cannot be used to facilitate any 8th grade student attendance.

10. Ensure students meet and maintain AF/SF JROTC uniform wear and grooming standards. Students enrolled in the AF/SF JROTC program must wear the prescribed AF/SF JROTC uniform as prescribed by HQ AFJROTC directives. Anytime a student is wearing the AF/SF JROTC uniform, they shall abide by all Air Force standards for correct uniform wear, proper grooming standards, and proper personal conduct. The uniform wear requirement shall be a full-day requirement, not limited to an AF/SF JROTC classroom or the AF/SF JROTC class period but will include all non-AF/SF JROTC classes attended by the student. However, when other clothing is specifically required by non-AF/SF JROTC classes, such as shop, culinary, or physical education, changing is allowed for the duration of the non-AF/SF JROTC class only.

11. Ensure students meet and maintain AF/SF JROTC personal conduct standards. While enrolled in the AF/SF JROTC program, students are required to meet and maintain standards of personal conduct that are not disruptive to others and otherwise meet AF/SF JROTC program standards. Students with a history of disruptive behavior shall not be enrolled in AF/SF JROTC unless specifically screened, evaluated, and approved for enrollment by the Senior AF/SF JROTC Instructor. Students who exhibit uncorrected disruptive behavior or fail to otherwise adhere to program standards shall not be permitted to remain enrolled in AF/SF JROTC. Any student whose personal conduct negatively impacts other students' ability to focus, learn, achieve, and/or experience the AF/SF JROTC program appropriately, shall not be permitted to remain in the AF/SF JROTC program. NOTE: Students with an IEP or 504 plan may still be removed for documented cause.

12. Uphold continued enrollment rules. Continued student enrollment in the AF/SF JROTC program shall be in accordance with the provisions of Public Law, supporting DoD, Air Force publications, and the provisions of this MOA. The Institution agrees to make no policy that conflicts with the mandatory requirements of continued student enrollment in AF/SF JROTC, or expeditious student removal from the AF/SF JROTC environment, up to and including program disenrollment. Furthermore, on an annual basis (preferably before the school year starts), the Principal and SASI will collaborate and mutually agree upon a disenrollment process for the AF/SF JROTC program.

13. Addressing disruptive or noncompliant student behavior. If a student enrolled in AF/SF JROTC is found to be in violation of Section 2.C.10 or 2.C.11 of this MOA, or otherwise fails to meet minimum standards of personal conduct or program requirements, the Senior AF/SF JROTC Instructor shall immediately document the facts of the issue. The Senior AF/SF JROTC instructor shall immediately address the situation in writing with the school administration, counselors, and the parents of the student. Should the negative behavior not be immediately corrected, the Institution agrees to remove the student from the AF/SF JROTC environment while the corrective actions are being addressed and/or program disenrollment is being processed. The Institution agrees that no student will be allowed to remain in the AF/SF JROTC program with uncorrected disruptive or uncorrected non-compliance with program standards.

14. Removal and disenrollment of AF/SF JROTC students. The Institution agrees to always have a contingency plan in place to remove from the AF/SF JROTC environment, any student who fails to meet and/or maintain compliance with AF/SF JROTC program standards (i.e., failure to comply with uniform wear/grooming standards, fighting, drug use, school suspension, harassment, etc.). The Institution shall not sanction, nor tolerate, nor have any policy that permits the continued presence of a disruptive or noncompliant student in the AF/SF JROTC program. The Senior AF/SF JROTC Instructor shall be permitted to manage a fully compliant AF/SF JROTC program, and with proper cause, be supported by the Institution in removing a disruptive or noncompliant student from the AF/SF JROTC environment at any time during the academic term. Students removed from the AF/SF JROTC environment for behavior that cannot be corrected, shall be disenrolled from the AF/SF JROTC program. NOTE: A maximum of three (3) weeks is sufficient to complete the entire administrative disenrollment/decision process.

E. Academic Requirements:

- 1. Present only AF/SF JROTC curriculum.** Only the AF/SF JROTC-prescribed curriculum will be presented by AFJROTC instructors. Deviating from the AF/SF JROTC-prescribed curriculum is only permitted when specifically requested by the Institution and approved in advance, in writing by the Air Force.
- 2. Grant academic credit.** All AF/SF JROTC program academic courses shall be conducted by the Institution as full term/full credit course (not partial term/partial credit) and academic credit shall be granted toward graduation requirements for successful completion of an AF/SF JROTC academic course. Academic credit granted shall be equivalent to the credit given for other academic courses in the Institution.
- 3. Ensure minimum course length.** All AF/SF JROTC program academic courses shall be conducted as regular, full-time academic courses consisting of a minimum of 120 classroom hours per academic term. Crosstown agreements must ensure that the arrival and departure of the crosstown students are arranged to permit attendance of the full class period at the host Institution each day of attendance.

4. **Collect and report metrics.** The Institution shall collect and maintain data related to the academic performance and graduation data of students currently, or previously enrolled in the AF/SF JROTC program. For audit and evaluation purposes, Institutions hosting an AF/SF JROTC program shall provide to the Air Force data on gender, age, grade level, race and/or ethnicity of students enrolled in the AF/SF JROTC program. This data shall be reported to the Air Force, or its agents, when requested by the Air Force. Any data reported under this requirement must adhere to the Family Educational Rights and Privacy Act.
5. **Permit Student Participation in External AF/SF JROTC Activities.** The Institution shall not have any policies that restrict or prevent an AF/SF JROTC student from participating in any AF/SF JROTC-approved or AF/SF JROTC-funded activity. Activities may include (but are not limited to) incentive flights on Civil Air Patrol or military aircraft, marksmanship, archery, drones, robotics, or model rocketry.

F. Logistical Support & Accountability:

1. **Provide a military property custodian (MPC).** The Institution shall appoint an employee of the Institution as the MPC. Normally, AF/SF JROTC instructors are appointed to this duty, but any Institution employee may be appointed when necessary. The MPC will be empowered to perform the required supply functions incident to the acquisition, accounting, and handling of supplies, equipment and uniforms issued to or purchased with Air Force funds. The Institution shall also ensure that the appointed MPC conducts a full inventory of all Air Force funded items and performs required disposition actions before transferring the MPC duties to another individual. The school must always have an MPC appointed.
2. **Provide instructional materials.** The Institution shall provide to the AF/SF JROTC Department all the instructional aids, supplies, equipment, materials, services, furniture, computers and support, copiers, scanners and privileges afforded other academic departments at the Institution.
3. **Provide transportation.** The Institution shall provide transportation for AF/SF JROTC field trips and other off-Institution activities comparable to the transportation provided for other Institution programs, activities, or courses.
4. **Provide security and accounting for Air Force property.** The Institution shall conform to the publications of the Air Force relating to the issue, receipt, storage, safeguarding, and turn-in of Air Force-purchased uniforms, textbooks, supplies, equipment, and other educational materials at the Institution.
5. **Assume liability.** The Institution shall safeguard and retain liability for all Air Force property located at the Institution, making full restitution after all occurrences of theft, loss, and negligent or willful damage or destruction. If the Institution elects to provide an insurance policy, it shall name the United States Air Force as an additional insured.

- 6. Provide funding support.** The Institution shall provide funding support to purchase unique AF/SF JROTC program-related equipment and supplies that directly support school-based activities (i.e., color guard equipment, flags, flag poles, etc.) comparable to the funding provided for other Institution programs, activities, or courses.

G. Understand AF/SF JROTC Activity Reimbursements.

- 1.** The Institution shall fund, in advance, purchases which are specifically authorized to receive reimbursement by the Air Force, within the fund limitations imposed by the Air Force. These purchases directly support AF/SF JROTC program activities and operations and include, but are not limited to transportation, lodging, meals, uniform items, uniform alterations and dry cleaning. The Air Force provides a state tax exemption letter (with federal tax exemption number) for these purchases. The Institution (via the AF/SF JROTC instructors) shall obtain and submit documentation for authorized reimbursements in accordance with Air Force publications.
- 2.** The Defense Finance & Accounting Service requires Institutions to establish a direct deposit System for Award Management (SAM) account, enabling an electronic funds transfer of reimbursement payments. SAM.gov accounts shall be managed/maintained organizationally at the school and/or district level. SAM.gov accounts should never be linked to an individual instructor. SAM accounts must be renewed annually. The Institution shall maintain and provide original invoices, receipts and other supporting documentation used for reimbursement in accordance with DoD and Air Force publications.

H. Other Provisions.

- 1. Ensure publication compliance.** The Institution shall comply with all Air Force publications governing unit operations, AF/SF JROTC curriculum, student performance, instructor management, logistics management and financial management. Current publications are available to AF/SF JROTC instructors via the WINGS database.
- 2. Provide reports and meet deadlines.** The Institution shall facilitate completion, through Air Force channels, of necessary instructor evaluations, unit self-assessment reports, program status reports, equipment inventories, academic metrics, and other recurring and periodic reports required by the Air Force. Any data reported under this requirement must adhere to the Family Educational Rights and Privacy Act.
- 3. Approve chaperones to assist with AF/SF JROTC events/activities.** The Institution shall utilize school district guidance to approve chaperones to accompany cadets for local after school or weekend AF/SF JROTC events and activities if a certified instructor will not be present. This excludes overnight stays where a certified instructor must be present, ensuring the cadet-to-chaperone ratio is strictly followed. Instructors must utilize good judgment and be present for activities where an instructor needs to ensure safety or be the

Air Force representative. NOTE: Wellness/PT sessions must be monitored by a certified AF/SF JROTC Instructor with a current CPR certification.

SECTION 3. BOTH PARTIES AGREEMENT. Contingent upon the acceptance of this MOA, both parties mutually agree as follows:

- A. Maintain accreditation.** The Institution must maintain accreditation by a state or regional accreditation agency. Loss of accreditation shall be considered grounds for disestablishment action under paragraph 3.E.2 of this agreement.
- B. AF/SF JROTC instructor training and credentialing.** The Air Force may conduct periodic workshops for instructors hired to conduct the AF/SF JROTC program. The Institution shall require instructors to attend these workshops, which may be scheduled during or outside the normal academic school year. The Air Force will pay for transportation, lodging and provide per diem for these events. Any salary for these periods is at the discretion of the Institution. Attendance waivers may be authorized by the Air Force in extenuating circumstances. The Institution shall afford AF/SF JROTC instructors the same privileges and support in attending workshops and professional meetings as are given other faculty members.
- C. AF/SF JROTC program assessments.** Representatives of the Air Force shall be authorized to make visits to the Institution, both announced and unannounced, to assess the AF/SF JROTC program, locate and inspect Air Force property, and to ensure continued compliance with the provisions of Public Law, DoD and Air Force publications and this MOA.
- D. Actions on AF/SF JROTC instructor certifications.** The Air Force holds the certification for all AF/SF JROTC instructors. The Air Force retains the right to place on probation, suspend, or permanently remove the certification of an AF/SF JROTC instructor for any breach of standards. The Institution will remove any suspended or decertified instructor from the AF/SF JROTC program.
- E. MOA Termination Clauses.**
 - 1. This agreement may be terminated at the completion of any regular school year by either party, or sooner by mutual agreement. If the governing authorities of an Institution decide to discontinue their AFJROTC program, they must notify the Director, Air Force JROTC in writing at: Director of AFJROTC, 60 West Maxwell Blvd, Maxwell Air Force Base, Alabama, 36112-6106.
 - 2. Institutions which do not fulfill the provisions prescribed in this MOA, or in applicable Air Force publications, may be placed on probation, or otherwise notified of a failure to meet standards. The appropriate Institution authorities will be required to correct the deficiency within a specified timeframe or risk disestablishment of the AF/SF JROTC program.
 - 3. The Commander, Jeanne M. Holm Center for Officer Accessions & Citizen Development, may terminate this agreement and withdraw the AF/SF JROTC program if the best interest

of the Air Force would be served by doing so, regardless of the provisions of paragraphs 3.E.1 and 3.E.2 of this MOA.

4. The governing authorities of the Institution shall, in the event of mutual or unilateral termination of this agreement, or in the event of disestablishment as prescribed by the Secretary of the Air Force, return to the Air Force all Air Force-owned equipment, supplies, uniforms, and educational curriculum materials in the custody of the Institution (to include all such items purchased using funds provided to the Institution by the Air Force) in accordance with procedures and guidance in existence or provided by the Air Force at the time of the termination of this agreement or disestablishment of the AF/SF JROTC program.

F. General Provisions.

1. This is a standardized agreement, and no language contained herein will be modified, revised, or adjusted to address the concerns of any specific Institution.
2. Regardless of changes in the original signatories, this agreement shall remain in effect until officially terminated, or superseded, under a provision of sub-section 3.E.
3. The agreement shall become effective upon signature by the Institution's Superintendent (or equivalent), and the Director of Air Force Junior ROTC.
4. The DD Form 3202 and this addendum represents the entire agreement and supersedes any prior agreement, understandings, or representations between the Air Force and the Institution pertaining to the establishment and maintenance of an AF/SF JROTC program.
5. This agreement will be reviewed for currency as determined by the Air Force. The Air Force reserves the right to mandate renewal of this agreement by both parties if significant program changes occur.
6. This agreement is governed by and shall be construed under Public Law.
7. Unless expressly stated in writing, signed by the Air Force, the waiver by the Air Force of any act, duty, or obligation required of the Institution hereunder shall not be construed as a waiver of any other, or of any future act, duty, or obligation to be performed by the Institution.
8. Nothing in this agreement will be construed as obligating the Air Force, their officers, employees, or agents to expend any funds more than the appropriations authorized for such purposes in violation of the Federal Anti-Deficiency Act (31 USC Section 1341).
9. Each signatory of this agreement certifies he or she is fully authorized to enter into the terms and conditions of this agreement and to execute the same to effectively bind each party to its terms.

- 10.** The Institution shall adhere to a policy of non-discrimination against students or instructors based on race, ethnicity, religion, national origin, gender, or any other category prohibited by law.
- 11.** Unless otherwise stated herein, notices under this agreement must be in writing and shall be effective upon positive confirmation of receipt.
- 12.** In accordance with Sections 1, 2 and 3, all parties agree and will comply with the provisions of this Addendum.

(signatures are collected on the DD Form 3202)