

Agenda

1. Call To Order, Roll Call
2. Notice of Open Meetings Statute
3. Recognition of Visitors
4. Oath of Office
5. Reorganization of the Board
 - 5.1. Election of Officers
 - 5.1.1. President
 - 5.1.2. Vice President
 - 5.1.3. Secretary
 - 5.1.4. Treasurer
6. Board Committees
 - 6.1. Building and Grounds
 - 6.2. Finance and Personnel
 - 6.3. Transportation
 - 6.4. Americanism
7. Consent Agenda
 - 7.1. Approval of Minutes
 - 7.2. Financial Report
 - 7.3. Reading and approval of general fund bills in the amount of \$389,782.88. Checks #33900 to #33946
 - 7.4. Approve transfer of \$389,782.88 from MMDA checking to general fund checking. Checks #33900 to #33946
 - 7.5. Activity Fund Report
 - 7.6. Reading and approval of the Lunch fund bills in the amount of \$8,764.65. Check #8560 to #8568
 - 7.7. Authorize the Superintendent as representative to secure funds
 - 7.8. Authorize the Business Manager as the Secretary to the Board
 - 7.9. Approve KSB School Law as Legal Counsel for the District
8. Information Item
 - 8.1. Recognize NCPA Academic All State Students
 - 8.2. 2023-2024 Annual Report Presentation
 - 8.3. Board member workshop opportunities
 - 8.4. Superintendent Contract Days
9. Action Item
 - 9.1. Discuss, consider and take action to Approve the 2025-2026 Teacher Negotiated Agreement.
 - 9.2. Discuss, consider and take action on the Superintendent Contract of 2025-2026.
 - 9.3. Discuss, consider and take action to add the newly elected Board Secretary to District accounts.

- 9.4. Discuss, consider and take action to approve the 2023-2024 School District Audit
- 9.5. Discuss, consider and take action to approve changes to Meetings Policy 2008 as required by statute.
- 9.6. Discuss, consider and take action to purchase a Smart TV
- 9.7. Discuss, consider and take action on the resignation of staff members.
- 9.8. Excuse Absent Board Members
10. Reports:
 - 10.1. Report of the Superintendent
 - 10.2. Report of the Principal
 - 10.3. Committee Reports:
 - 10.3.1. Finance and Personnel
 - 10.3.2. Building and Grounds
 - 10.3.3. Transportation
 - 10.3.4. Instruction and Americanism
11. Next meeting dates and time
12. Adjournment

**2004
Oath of Office**

No board member is required to take an oath of office pursuant to Nebraska law. However, new board members may voluntarily take the following oath before entering into their official duties:

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

Board members may affirm the oath orally or in writing. Copies of written oaths will be retained as official records of the school district in the main administrative office and such other places as may be required by law. Board members who give the oath orally will be noted in the minutes.

Adopted on: June 14, 2021
Reviewed on: March 18, 2024

What are the oath requirements for new board members?

Technically, there are no oath requirements. [Section 11-101](#) of the Nebraska statutes contains an oath of office that "state, district, county, precinct, township, municipal, and especially appointed officers" must take. However, the Nebraska Supreme Court has interpreted this provision in a way that makes it inapplicable to boards of education. *Frans v. Young*, 30 Neb. 360, 46 N.W. 528 (1890). Additionally, courts outside of Nebraska that have addressed statutory oath requirements have consistently found oath requirements to be unconstitutional. What does this mean for you? If board members desire to take the oath, let them. But, if board members object to taking the oath, don't force them to do so.

2002
Organization of the Board, Board Officers, Check Signing, and
Committees

1. Membership, Term and Election

- a. The Board of Education shall be comprised of six members who will be elected at large.
- b. Those who wish to serve on the board shall file, be elected, and serve terms of office on the board according to law.

2. Internal Organization and Officers

a. President

- i. At the regular January meeting, the board shall elect from among its members a president who shall serve in that capacity for one year.
- ii. The president shall preside at all board meetings, and shall perform such other duties as may be prescribed by law or by action of the board.

b. Vice President

- i. At the regular January meeting, the board shall elect from among its members a vice president who shall serve in that capacity for one year.
- ii. The vice president shall preside in the absence of the president, and shall perform such other duties as are assigned by the board.

c. Secretary

- i. At the regular January meeting, the board shall elect a secretary who need not be a member of the board. The secretary shall serve in that capacity for one year. If the secretary is a member of the board, an assistant secretary may be named and his or her duties and compensation set by the board.

- ii. The secretary shall see that an accurate record of the proceedings of the board is kept, that a copy of the proceedings is provided to each board member and to the superintendent, and that a concise summary of each month's meeting is published along with a list of all approved claims. The secretary shall perform such other duties as are prescribed by law and assigned by the board.

d. Treasurer

- i. At the regular January meeting, the board shall elect, employ, or appoint a treasurer who need not be a member of the board if permitted by law. The treasurer shall serve in that capacity for one year, unless the board designates a longer term for the treasurer.
- ii. The treasurer may be designated to sign checks and certain other documents. The treasurer is the custodian of the monies of the district.
- iii. The treasurer shall give bond or equivalent insurance coverage payable to the district as prescribed by law with the cost of the bond being paid by the district.
- iv. The treasurer shall issue no warrant of payment of claim against the district until such claim has been duly authorized.

3. Signing and Authorizing Checks, Warrants, and other Instruments.

- a. Unless otherwise delegated by the board, the president and secretary of the board shall sign checks, warrants, and other instruments of the district.
- b. The board may delegate another person to sign and validate any checks, warrants, and other instruments. Facsimile signatures of board members may be used.

- c. The board delegates that the vice president or treasurer may sign any warrant in the absence of either the president or the secretary.

4. Board Officer Voting and Tie Breakers

- a. The vote to elect board officers may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.
- b. In the event any officer cannot be elected by a majority after 10 votes; no votes occur after ten motions fail for lack of a "second,"; or no member volunteers to serve as an officer for a particular position, the tie will be broken by the applicable method:
 - i. If the board is split between two members, the officer will be determined by coin flip. The winning member will be the officer for the upcoming year unless the position changes by action of the board.
 - ii. If the board is split between more than two members who wish to serve as the officer, any member wanting to serve as the officer will put his or her name into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.
 - iii. If no member is willing to serve as an officer for a position which is required to be a member of the board, all non-officers' names will be put into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.

5. Committees

- a. The board shall authorize such special committees as it deems necessary. The board president shall appoint members to the committee, and designate its function, tasks it is to perform, and a completion date for its work.
- b. On or before the beginning of each calendar year, the board shall appoint three members to form a Committee

on American Civics. The committee's duties shall be those prescribed by Nebraska statutes, which include:

- i. Hold no fewer than two public meetings annually, at least one when public testimony is accepted;
- ii. Keep minutes of each meeting showing the time and place of the meeting, which members were present or absent, and the substance and details of all matters discussed;
- iii. Examine and ensure that the social studies curriculum used in the district is aligned with the social studies standards adopted pursuant to section 79-760.01 and teaches foundational knowledge in civics, history, economics, financial literacy, and geography;
- iv. Review and approve the social studies curriculum to ensure that it stresses the services of the men and women who played a crucial role in the achievement of national independence, establishment of our constitutional government, and preservation of the union and includes the incorporation of multicultural education as set forth in sections 79-719 to 79-723 in order to instill a pride and respect for the nation's institutions and not be merely a recital of events and dates;
- v. Ensure that any curriculum recommended or approved by the committee on American civics is made readily accessible to the public and contains a reference to this section;
- vi. Ensure that the district develops and utilizes formative, interim, and summative assessments to measure student mastery of the social studies standards adopted pursuant to section 79-760.01;
- vii. Ensure that the social studies curriculum in the district incorporates one or more of the following for each student:
 1. Administration of a written test that is identical to the entire civics portion of the naturalization

test used by United States Citizenship and Immigration Services prior to the completion of eighth grade and again prior to the completion of twelfth grade with the individual score from each test for each student made available to a parent or guardian of such student; or

2. Attendance or participation between the commencement of eighth grade and completion of twelfth grade in a meeting of a public body as defined by section 84-1409 followed by the completion of a project or paper in which each student demonstrates or discusses the personal learning experience of such student related to such attendance or participation; or

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

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

6. Vacancies

a. A vacancy on the board of education shall exist when any one of the following occurs:

i. A member submits his or her formal resignation from the board.

ii. A member removes himself or herself from the district or is absent from the district for a continuous period of sixty days.

- iii. A member misses more than two consecutive regular board meetings unless excused by a majority of the remaining members.
 - iv. Such other reasons as are set forth in Nebraska statutes.
- b. The board shall make note the vacancy in its minutes and shall give notice of the date the vacancy occurred, the office vacated, and the length of the unexpired term to (1) the election commissioner or county clerk, and (2) the public by published notice in a newspaper of general circulation in the district.
- c. Vacancies shall be filled in the manner set forth in Nebraska statutes.

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- c. Vacancies shall be filled in the manner set forth in Nebraska statutes.

Adopted on: June 14, 2021
Reviewed on: March 18, 2024

What do I need to know about the election of officers?

[Section 79-564](#) now requires that “[a]t the first meeting of each school board or board of education elected in a Class I, II, or III school district, and annually thereafter, the board shall elect from among its members a president and vice president. The board shall also elect a secretary who need not be a member of the board. If the secretary is a member of the board, an assistant secretary may be named and his or her duties and compensation set by the board.”

In terms of how this vote has to happen, unlike roll call votes taken by the board, section [84-1413](#) allows you to elect officers by secret ballot as long as the “total number of votes for each candidate” is recorded in the minutes. Practically speaking, a simple motion and second then allows the board to cast secret ballots, and then the number of votes for each candidate is recorded in the minutes.

In case of a tie, be aware that there is no statutory process for breaking that tie. We encourage you to review your policies to see if they include a method to break any officer election ties. Boards that have adopted KSB’s Policy 2002 likely have approved one of the methods for breaking ties.

Paxton Consolidated Schools

P.O. Box 368
308 North Elm Street
Paxton, NE 69155-0368



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PAXTON CONSOLIDATED SCHOOLS **REGULAR MEETING** **December 9, 2024**

The regular meeting of the Paxton Consolidated Schools Board of Education was called to order by President Cory Holm at 6:03 p.m. Roll Call – Present: Cory Holm, Brittany Hardin, Michael Holzfaster, Leah Fote, Jeremy Spurgin. Absent: Doug Wasserman. Also present for the meeting were Superintendent Del Dack, Principal Stacy McAbee and Business Manager Olene Beck.

President Holm notified the public of the Nebraska Open Meetings Act which was posted. Agendas are posted according to Policy #2015 and published in the Keith County News on December 6, 2024, The Disabilities Education Act. President Holm recognized visitors, no public comments were received.

CONSENT AGENDA: Moved by Michael Holzfaster and seconded by Jeremy Spurgin to approve the consent of agenda as presented. Approve the November 11, 2024 Regular Board minutes. Approve General Fund checks #33856 - #33899 in the amount of \$339,147.90 and transfer this same amount from MMDA checking to General Fund checking. Approve Lunch Fund checks #8551 - #8559 in the amount of \$13,006.57. Approve Building Fund Check #1709 in the amount of \$41,700.79. Voting: Aye – Cory Holm, Brittany Hardin, Michael Holzfaster, Leah Fote, Jeremy Spurgin. Nay – none. Absent – Doug Wasserman. Motion carried. Cory Holm and Leah Fote reviewed the bills for December.

INFORMATION ITEMS: Superintendent Dack shared the district financial literacy status report as required by Nebraska Revised Statute 79-3001 to 79-3004, otherwise known as the Financial Literacy Act. The results of the Rule 10 Safety Audit for school year 24-25, the Superintendent's evaluation and the 2023-2024 Audit report were reviewed. Superintendent Dack shared information on the upcoming NASB and ESU 16 Board Development opportunities and workshops.

ACTION ITEMS: No action taken to purchase extended warranty for the Ford Expedition and Honda Odyssey.

Moved by Cory Holm and seconded by Jeremy Spurgin to approve the absence of Doug Wasserman from the meeting. Voting: Aye: Michael Holzfaster, Leah Fote, Jeremy Spurgin, Cory Holm, Brittany Hardin. Absent: Doug Wasserman. Nay – none. Motion carried.

COMMITTEE REPORTS: The board reviewed the Superintendent, Principals and committee reports.

MEETINGS: The next regular board meeting will be Monday, January 13, 2025 at 6:00 p.m. to be held in the board meeting room. Agendas for the meeting will be available for public inspection at the school office and published in the Keith County News three days prior to the meeting.

President Holm adjourned the meeting at 7:45 p.m.

Olene Beck

Olene Beck
Secretary

**PAXTON CONSOLIDATED
SCHOOLS**



**REGULAR BOARD
MEETING**

JANUARY 13, 2025

PAXTON CONSOLIDATED SCHOOLS

FINANCIAL REPORT: December 2024

FINANCIAL REPORT: CASH SUMMARY ENDING December 2024

ACTIVITY FUND (Certificate of Deposit)	\$15,204.52
ACTIVITY FUND (Checking Account)	\$124,916.39
BOND FUND	\$539,710.91
BUILDING FUND	\$30,788.23
NEBRASKA LIQUID ASSET FUND	\$255,153.98
DEPRECIATION FUND	\$71,677.73
DISTRICT #6 GENERAL FUND MMDA	\$189,696.35
DISTRICT #6 CHECKING	\$14,459.44
HOT LUNCH FUND	\$4,332.11
POSTAGE ACCOUNT	\$3,329.83
REVOLVING BUSINESS FUND	\$14,833.12

ENDING BALANCE: 12/31/2024

\$1,264,102.61

FINANCIAL REPORT: December 2024 DISTRICT #6 GENERAL FUND

BEGINNING BALANCE: 12/01/24

\$238,172.24

RECEIPTS: December

Quill Credit	\$7.14
County Taxes: Keith	\$21,214.20
County Taxes: Lincoln	\$0.00
County Taxes: Perkins	\$206.39
Crisis Safety Summit - Donation	\$350.00
ESU #16: SPED Strategies	\$420.00
ESU #16: Subpay IIA CTE Day Oct '24	\$120.00
ESU #16: Subpay IIA Title I 1/2 day Oct '24	\$60.00
State of Nebraska: TITLE IV 4969	\$10,000.00
State of Nebraska: IDEA 4516	\$1,103.00
State of Nebraska: IDEA 4518	\$45,853.00
State of Nebraska: SPED SA FFR REIMB 23-24	\$42,749.00
State of Nebraska: State Aid November	\$84,182.00
State of Nebraska: State Aid December	\$84,182.00
Western Nebraska Bank: Interest	\$225.28

TOTAL RECEIPTS: December 2024 \$290,672.01

DISBURSEMENTS: December 9, 2024 -\$339,147.90

TOTAL DISBURSEMENTS: December 2024 -\$339,147.90

STATEMENT ENDING BALANCE: 12/31/24

\$189,696.35

ESTIMATED REVENUE JANUARY 2025:

Keith County Taxes	\$210,498.27
Perkins County Taxes	\$103,150.31
Lincoln County Taxes	\$1,599.96
State of Nebraska: SPED SA FFR REIMB 22-23	\$42,749.00
State of Nebraska: State Aid 3110	\$84,182.00

ESTIMATED TOTAL REVENUE: \$442,179.54

DISBURSEMENTS: January 13, 2025 -\$389,782.88

ESTIMATED BALANCE: January 31, 2025

\$242,093.01

**PAXTON CONSOLIDATED SCHOOLS
FINANCIAL REPORT: December 2024**

WNB BUILDING FUND

BEGINNING BALANCE:	12/01/2024	<u><u>\$29,974.86</u></u>
RECEIPTS: December		
Keith County		\$738.08
Lincoln County		\$0.00
Perkins County		\$0.00
Revolving Business		\$0.00
Promontory (WNB) Interest		\$75.29
TOTAL RECEIPTS: WNB Building Fund		<u><u>\$813.37</u></u>
TRANSFER OUT - December: InterFund Loan to MMDA		<u><u>\$0.00</u></u>
ENDING BALANCE:	12/31/2024	<u><u>\$30,788.23</u></u>
<hr style="border-top: 1px dashed black;"/>		
TRANSFER IN - January NE Liquid Asset Fund (Building)		<u><u>\$0.00</u></u>
EXPENDITURES: January		
None		\$0.00
TOTAL EXPENDITURES: WNB Building Fund		<u><u>\$0.00</u></u>
EXPENDITURES: January 2025		
BALANCE:		<u><u>\$30,788.23</u></u>

NEBRASKA LIQUID ASSET FUND (BUILDING)

BEGINNING BALANCE:	12/01/2024	<u><u>\$254,231.22</u></u>
RECEIPTS: December		
Deposit from WNB Building Fund		\$0.00
Interest		\$922.76
TOTAL RECEIPTS: Nebraska Liquid Asset Fund		<u><u>\$922.76</u></u>
ENDING BALANCE:	12/31/2024	<u><u>\$255,153.98</u></u>
<hr style="border-top: 1px dashed black;"/>		
TRANSFER OUT- January : WNB Building Fund		<u><u>\$0.00</u></u>
		<u><u>\$0.00</u></u>
BALANCE:		<u><u>\$255,153.98</u></u>

BOND FUND

BEGINNING BALANCE:	12/01/2024	<u><u>\$535,626.13</u></u>
RECEIPTS: December		
Keith County		\$3,285.01
Lincoln County		\$0.00
Perkins Cty. (Perkins sends to Keith County)		\$0.00
Promontory (WNB) Interest		\$799.77
TOTAL RECEIPTS: Bond Fund		<u><u>\$4,084.78</u></u>
ENDING BALANCE:	12/31/2024	<u><u>\$539,710.91</u></u>
<hr style="border-top: 1px dashed black;"/>		
EXPENDITURES: January 2025	Check #	
None		\$0.00
BALANCE:		<u><u>\$539,710.91</u></u>

**PAXTON CONSOLIDATED SCHOOLS
FINANCIAL REPORT: December 2024**

ACTIVITY FUND

BEGINNING BALANCE:	12/01/2024		\$133,688.37
RECEIPTS: December			
Receipts		\$32,180.32	
Interest		\$44.87	
TOTAL RECEIPTS: Activity Fund		\$32,225.19	
EXPENDITURES: December			
Credit Card Expenditures		-\$7,174.14	
Expenditures		-\$18,618.51	
TOTAL EXPENDITURES: Activity Fund		-\$25,792.65	
ENDING BALANCE:	12/31/2024		\$140,120.91

*** Beginning and ending balance includes \$15,204.52 Certificate of Deposit ***

DEPRECIATION FUND

BEGINNING BALANCE:	12/01/2024		\$71,598.68
RECEIPTS: December			
Receipts - District #6		\$0.00	
Interest		\$79.05	
TOTAL RECEIPTS: Depreciation Fund		\$79.05	
TRANSFER OUT			
Building Asset Fund		\$0.00	
ENDING BALANCE:	12/31/2024		\$71,677.73
EXPENDITURES: January			
None		\$0.00	
TOTAL EXPENDITURES: Depreciation Fund		\$0.00	
BALANCE:			\$71,677.73

HOT LUNCH FUND

BEGINNING BALANCE:	12/01/2024		\$7,056.86
RECEIPTS: December			
Daily Receipts - Reimbursable Daily		\$1,606.65	
Daily Receipts - Reimburseable Daily (Rec'd from RevTrak)		\$1,880.00	
Non-Reimbursable - Daily Receipts		\$872.00	
Non-Reimbursable - Second Chance Breakfast & AlaCarte		\$299.00	
RevTrak - Collection Fee		\$82.16	
State of Nebraska - Breakfast/Lunch		\$5,542.01	
Transfer from General Fund		\$0.00	
TOTAL RECEIPTS: Hot Lunch Fund		\$10,281.82	
EXPENDITURES: December			
Expenditures		-\$12,937.20	
RevTrak Fee		-\$69.37	
TOTAL EXPENDITURES: Hot Lunch Fund		-\$13,006.57	
ENDING BALANCE:	12/31/2024		\$4,332.11

POSTAGE ACCOUNT

BEGINNING BALANCE:	12/01/2024		\$3,414.72
RECEIPTS: December			\$0.00
EXPENDITURES: December			-\$84.89
ENDING BALANCE:	12/31/2024		\$3,329.83

**PAXTON CONSOLIDATED SCHOOLS
FINANCIAL REPORT: December 2024**

REVOLVING BUSINESS

BEGINNING BALANCE:	12/01/2024	\$14,989.35
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RECEIPTS: December

Unreimbursed Medical	<i>Payroll Deduction</i>	\$466.67
General Fund and Hot Lunch	<i>Retirement</i>	\$37,275.78
Reimbursement - General Fund	<i>#2582-#2591</i>	\$1,341.00
Reimbursement - Hot Lunch	<i>#2585</i>	\$1,255.00
Blue Cross Blue Shield	<i>Reimbursed - Wasserman</i>	\$1,512.92
ASI: Dependant Care	<i>Payroll Deduction</i>	\$616.67
457b	<i>Payroll Deduction</i>	\$400.00
403B	<i>Payroll Deduction</i>	\$500.00

TOTAL RECEIPTS: Revolving Business	\$43,368.04
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EXPENDITURES: December

403 B	<i>Auto Payroll Deduction</i>	-\$500.00
457b	<i>Auto Payroll Deduction</i>	-\$400.00
ASI Fees	<i>Auto Payroll Deduction</i>	-\$50.00
ASI Dependant Care	<i>Auto Payroll Deduction</i>	\$0.00
ASI Health Care	<i>Auto Payroll Deduction</i>	\$0.00
NPERS	<i>Auto Retirement</i>	-\$37,275.78
Julian Anthony	<i>#2593 Classroom Supplies</i>	-\$9.82
Western NE Bank	<i>#2594 Board Members \$25/ea</i>	-\$200.00
Keith County Treasurer	<i>#2595 2024 & 2002 Registration</i>	-\$25.00
BC/BS	<i>#2596 Wasserman Insurance</i>	-\$1,512.92
Western NE Bank	<i>#2597 Wrestling Meals (18 meals)</i>	-\$180.00
Western NE Bank	<i>#2598 Paxton Bucks x1</i>	-\$25.00
Schimos LLC	<i>#2599 2011 & 2020 Maintenance</i>	-\$931.38
Great Plains Urgent Care	<i>#2600 DOT Testing</i>	-\$47.00
Taste of Paradise	<i>#2601 12 Days of Christmas</i>	-\$78.00
Keith County Treasurer	<i>#2602 Odyssey License</i>	-\$15.00
Employee	<i>#2603 Reimburse for Bus Physical</i>	-\$150.02
Employee	<i>#2604 Payroll - Subbing</i>	-\$133.91
Employee	<i>#2605 Payroll - Subbing</i>	-\$1,990.44

TOTAL EXPENDITURES: Revolving Business	-\$43,524.27
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ENDING BALANCE:	12/31/2024	\$14,833.12
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Revenue Summary Report
Processing Month: 12/2024
DECEMBER 2024 GENERAL FUND REVENUE

Fund: 01 GENERAL 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>
01 1000	Beginning Balance	928,178.00	0.00	0.00	0.00	928,178.00
01 1100	Property Taxes & Allowance	2,994,300.00	14,272.80	813,855.16	27.18	2,180,444.84
01 1115	Carline Tax	13,000.00	0.00	1,303.33	10.03	11,696.67
01 1125	Motor Vehicle Tax	115,000.00	4,844.19	29,041.07	25.25	85,958.93
01 1140	Interest on Taxes	0.00	0.00	0.00	0.00	0.00
01 1510	Interest On Investments	7,500.00	225.28	2,127.37	28.36	5,372.63
01 1790	Other Local Reciepts	0.00	0.00	0.00	0.00	0.00
01 1910	RENTAL OF SCHOOL EQUIPMENT & FACILITIES	1,800.00	0.00	0.00	0.00	1,800.00
Subtotal: 1000		4,059,778.00	19,342.27	846,326.93	20.85	3,213,451.07
01 2110	Fines And License Fees	33,000.00	2,303.60	12,955.16	39.26	20,044.84
01 2130	Other County Receipts	0.00	0.00	0.00	0.00	0.00
01 2210	ESU Reciepts	3,000.00	600.00	860.00	28.67	2,140.00
Subtotal: 2000		36,000.00	2,903.60	13,815.16	38.38	22,184.84
01 3110	State Aid	841,822.00	168,364.00	336,728.00	40.00	505,094.00
01 3120	Special Ed Programs	300,000.00	42,749.00	42,749.00	14.25	257,251.00
01 3130	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
01 3131	Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01 3132	Pers Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01 3180	Prorate Motor Vehicles	6,500.00	0.00	789.05	12.14	5,710.95
01 3400	State Apportionment	28,000.00	0.00	0.00	0.00	28,000.00
01 3512	Distance Educ Incentive Payments	0.00	0.00	15,191.20	0.00	(15,191.20)
01 3535	High Ability Learners	3,500.00	0.00	3,656.00	104.46	(156.00)
01 3599	Grants	0.00	0.00	0.00	0.00	0.00
01 3990	Other State Receipts	30,000.00	0.00	0.00	0.00	30,000.00
Subtotal: 3000		1,209,822.00	211,113.00	399,113.25	32.99	810,708.75
01 4310	REAP Grant	25,000.00	0.00	25,823.00	103.29	(823.00)
01 4418	IDEA Part B, PEak	0.00	0.00	0.00	0.00	0.00
01 4505	TITLE I, PART A NCLB	39,000.00	0.00	8,169.00	20.95	30,831.00
01 4516	IDEA 619	5,000.00	1,103.00	1,103.00	22.06	3,897.00
01 4518	IDEA Part B Base Allocation	20,000.00	45,853.00	45,853.00	229.27	(25,853.00)
01 4519	IDEA Enrollment/Poverty	0.00	0.00	0.00	0.00	0.00
01 4708	Medicaid in Public Schools	4,500.00	0.00	1,282.96	28.51	3,217.04
01 4709	Medicaid Admin Claim Reimb.	4,500.00	0.00	1,564.26	34.76	2,935.74
01 4969	Title IV - A	10,000.00	10,000.00	10,000.00	100.00	0.00
01 4998	ESSER 3	170,000.00	0.00	133,337.00	78.43	36,663.00
Subtotal: 4000		278,000.00	56,956.00	227,132.22	81.70	50,867.78
01 5300	Sale Of Property	0.00	0.00	0.00	0.00	0.00
01 5301	Insurance Adjustment	1,000.00	0.00	0.00	0.00	1,000.00
01 5600	Other Non-revenue Receipts	35,000.00	357.14	357.14	1.02	34,642.86
Subtotal: Debt Services		36,000.00	357.14	357.14	0.99	35,642.86
01 9000	Non-Program Receipts	0.00	0.00	0.00	0.00	0.00
Subtotal: NON-PROGRAM RECEIPTS		0.00	0.00	0.00	0.00	0.00
Fund Total:		5,619,600.00	290,672.01	1,486,744.70	26.46	4,132,855.30

Cash Receipt Listing - Summary
DECEMBER 2024 GENERAL FUND REVENUE

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
		12/17/2024	Quill Return	3458	7.14
	PERKINS Perkins County	12/15/2024	Perkins County Treasurer	3459	206.39
	STATEOFNEB State of Nebraska	12/31/2024	State Aid & IDEA 4516	3460	85,285.00
		12/17/2024	Crisis Safety Summit - Sheriff Dept	3461	350.00
	STATEOFNEB State of Nebraska	12/31/2024	State Aid	3462	84,182.00
	STATEOFNEB State of Nebraska	12/08/2024	TITLE IV 4969	3463	10,000.00
	ESU16 Educational Service Unit #16	12/27/2024	Stipend SPED, CTE & Title I	3464	600.00
	KEITH Keith County	12/14/2024	Keith County Treasurer	3465	21,214.20
	WNB Western Nebraska Bank	12/31/2024	Interest	3466	225.28
	STATEOFNEB State of Nebraska	12/20/2024	SPED SA FFR REIMB 23-24	3467	42,749.00
	STATEOFNEB State of Nebraska	12/03/2024	IDEA-6408/4518	3468	45,853.00
				Report Total:	<u>290,672.01</u>

Receipt Number:	Description:	Received From:	Received Date:	Amount:	Receipt Key:	Chart of Account Number	Detail Description	Detail Amount	Cash Account Number	Receiptable Account Number
01 5600	Quill Return	Perkins County Treasurer	12/17/2024	7.14	3458	01 5600	Quill Return	7.14	01 103	3458
01 1125	State Aid & IDEA 4516	Perkins County: MV Tax 2024	12/15/2024	206.39	3459	01 1125	State Aid & IDEA 4516	206.39	01 103	3459
01 3110	State Aid	STATEOFNEB State of Nebraska	12/31/2024	84,182.00	3460	01 3110	State Aid	84,182.00	01 103	3460
01 4516	IDEA-6406/4516	State Aid & IDEA 4516	12/17/2024	262.00	3461	01 4516	IDEA-6406/4516	262.00	01 103	3461
01 4516	IDEA-6406/4516	Crisis Safety Summit - Sheriff Dept	12/17/2024	841.00	3462	01 4516	IDEA-6406/4516	841.00	01 103	3462
01 5600	Crisis Safety Summit - Sheriff Dept	STATEOFNEB State of Nebraska	12/31/2024	350.00	3463	01 5600	Crisis Safety Summit - Sheriff Dept	350.00	01 103	3463
01 3110	State Aid	STATEOFNEB State of Nebraska	12/08/2024	84,182.00	3464	01 3110	State Aid	84,182.00	01 103	3464
01 4969	TITLE IV 4969	ESU16 Educational Service Unit #16	12/27/2024	10,000.00	3465	01 4969	TITLE IV 4969	10,000.00	01 103	3465
01 2210	Stipend SPED	Stipend SPED, CTE & Title I	12/14/2024	420.00	3466	01 2210	Stipend SPED	420.00	01 103	3466
01 2210	Stipend CTE	Stipend Title I (1/2 day)		120.00		01 2210	Stipend CTE	120.00	01 103	
01 2210	Stipend Title I (1/2 day)	KEITH Keith County		60.00		01 2210	Stipend Title I (1/2 day)	60.00	01 103	
01 1125	State Aid	KEITH Keith County	12/14/2024	4,637.80	3466	01 1125	State Aid	4,637.80	01 103	3466
01 2110	Fines & License	KEITH Keith County		2,303.60		01 2110	Fines & License	2,303.60	01 103	
01 1100	RE & PP Tax	KEITH Keith County		1,081.94		01 1100	RE & PP Tax	1,081.94	01 103	
01 1100	Interest RE & PP Tax	KEITH Keith County		205.21		01 1100	Interest RE & PP Tax	205.21	01 103	
01 1100	Commission	KEITH Keith County		(144.17)		01 1100	Commission	(144.17)	01 103	
01 1100	RE & PP Tax	KEITH Keith County		12,465.84		01 1100	RE & PP Tax	12,465.84	01 103	
01 1100	Interest RE & PP Tax	KEITH Keith County		663.98		01 1100	Interest RE & PP Tax	663.98	01 103	
01 1100	Interest RE & PP Tax	WNB Western Nebraska Bank	12/31/2024	225.28	3466	01 1100	Interest RE & PP Tax	225.28	01 103	3466

Cash Receipt Listing - Detail
DECEMBER 2024 GENERAL FUND REVENUE

Description: Interest							
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>			
01 1510	Interest	225.28	01 103				
Receipt Number:	Received From: STATEOFNEB State of Nebraska		Receipt Date: 12/20/2024	Receipt Key: 3467	Amount:		42,749.00
Description: SPED SA FFR REIMB 23-24							
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>			
01 3120	SPED SA FFR REIMB 23-24	42,749.00	01 103				
Receipt Number:	Received From: STATEOFNEB State of Nebraska		Receipt Date: 12/03/2024	Receipt Key: 3468	Amount:		45,853.00
Description: IDEA-6408/4518							
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>			
01 4518	IDEA-6408/4518	10,839.00	01 103				
01 4518	IDEA-6408/4518	35,014.00	01 103				

Summary Totals

Account Type	Cash Accounts	Receivable Accounts
Subtotal Revenue	01 103 290,672.01	
Subtotal Expense		
Subtotal General Ledger		
Total:		290,672.01

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
01	GENERAL FUND					
1100	REGULAR INSTRUCTIONAL PROGRAMS					
01 1100 111 001	Regular Salaries Teachers - HS	575,000.00	47,076.49	235,968.37	339,031.63	41.04
01 1100 111 002	Regular Salaries - Teachers ELE	560,000.00	40,911.50	213,198.08	346,801.92	38.07
01 1100 112 001	Regular Salaries - Paras. - HS	30,000.00	2,153.12	11,553.78	18,446.22	38.51
01 1100 112 002	Regular Salaries - Paras ELE	22,000.00	1,499.38	8,354.42	13,645.58	37.97
01 1100 113 001	Regular Salaries Subs- HS	40,000.00	6,478.62	23,224.86	16,775.14	58.06
01 1100 113 002	Regular Salaries -Subs ELE	20,000.00	2,370.99	9,140.92	10,859.08	45.70
01 1100 114 001	Regular Salaries Tech Staff- HS	28,000.00	2,504.75	11,824.76	16,175.24	42.23
01 1100 114 002	Regular Salaries -Tech Staff ELE	28,000.00	2,504.75	11,824.74	16,175.26	42.23
01 1100 150 001	Additional compensation - Non Instruc.	50,000.00	6,707.62	34,643.26	15,356.74	69.29
01 1100 151 001	Additional compensation - Teachers	110,000.00	7,696.54	38,622.70	71,377.30	35.11
01 1100 151 002	STIPENDS - EL	0.00	0.00	0.00	0.00	0.00
01 1100 210 001	Health Insur - Non Instructional -HS	150.00	11.28	61.33	88.67	40.89
01 1100 210 002	Health Insur. -Non Instructional - ELE	0.00	0.00	0.00	0.00	0.00
01 1100 211 001	Health Insurance/DIS- HS	255,000.00	21,342.10	106,833.05	148,166.95	41.90
01 1100 211 002	Health Insurance/DIS- ELE	210,000.00	16,020.63	79,701.92	130,298.08	37.95
01 1100 212 001	Para Dis.- HS	200.00	12.38	59.88	140.12	29.94
01 1100 212 002	Para Dis.- ELE	150.00	9.33	44.10	105.90	29.40
01 1100 213 001	Health Insurance- HS	0.00	0.00	0.00	0.00	0.00
01 1100 213 002	Health Insurance- ELE	0.00	0.00	0.00	0.00	0.00
01 1100 214 001	Health Insurance- Tech Staff -HS	0.00	0.00	0.00	0.00	0.00
01 1100 214 002	Health Insurance- Tech Staff - ELE	0.00	0.00	0.00	0.00	0.00
01 1100 220 001	Social Security- Non Instructional HS	4,000.00	513.13	2,650.27	1,349.73	66.26
01 1100 220 002	Social Security- Non Instructional ELE	0.00	0.00	0.00	0.00	0.00
01 1100 221 001	Teacher Social Security- HS	50,000.00	4,193.75	21,042.31	28,957.69	42.08
01 1100 221 002	Teacher Social Security- ELE	46,000.00	3,167.31	16,942.70	29,057.30	36.83
01 1100 222 001	Para Social Security- HS	2,500.00	164.71	883.81	1,616.19	35.35
01 1100 222 002	Para Social Security- ELE	2,000.00	113.98	636.28	1,363.72	31.81
01 1100 223 001	Sub Teacher Social Security- HS	3,000.00	495.67	1,776.88	1,223.12	59.23
01 1100 223 002	Sub Teacher Social Security- ELE	1,600.00	181.37	699.27	900.73	43.70
01 1100 224 001	Tech Staff Social Security- HS	2,200.00	191.62	904.61	1,295.39	41.12
01 1100 224 002	Tech Social Security- ELE	2,200.00	191.61	904.58	1,295.42	41.12
01 1100 230 001	Retirement - Non Instructional - HS	5,000.00	141.95	821.89	4,178.11	16.44
01 1100 230 002	Retirement - Non Instructional -ELE	0.00	0.00	0.00	0.00	0.00
01 1100 231 001	Retirement - Teachers - HS	50,000.00	4,060.28	20,378.55	29,621.45	40.76
01 1100 231 002	Retirement - Teachers - ELE	45,000.00	3,037.04	15,826.65	29,173.35	35.17
01 1100 232 001	Para Retirement - HS	2,400.00	159.84	857.70	1,542.30	35.74
01 1100 232 002	Para Retirement - ELE	1,800.00	111.31	620.24	1,179.76	34.46
01 1100 233 001	Subs Retirement - HS	700.00	0.00	29.60	670.40	4.23
01 1100 233 002	Subs Retirement - ELE	600.00	0.00	2.69	597.31	0.45
01 1100 234 001	Tech - Retirement - HS	2,800.00	185.94	877.81	1,922.19	31.35
01 1100 234 002	Tech - Retirement - ELE	2,800.00	185.94	877.81	1,922.19	31.35
01 1100 237 001	Increased Retirement Contribution Rate	15,500.00	1,503.64	7,592.64	7,907.36	48.98
01 1100 237 002	Increased Retirement Contribution Rate	14,000.00	1,102.35	5,728.66	8,271.34	40.92
01 1100 382 000	Distance Learning Charges	23,000.00	0.00	0.00	23,000.00	0.00
01 1100 561 001	Tuition Paid to Other District	50,000.00	22,433.00	44,867.00	5,133.00	89.73
01 1100 610 001	Supplies & Registrations - HS	24,000.00	136.96	4,436.34	19,563.66	18.48
01 1100 610 002	Supplies & Registrations - ELE	20,000.00	508.12	4,988.58	15,011.42	24.94
01 1100 610 001 411	Facs	3,000.00	278.40	1,493.26	1,506.74	49.78
01 1100 610 001 412	Ind Tech	3,000.00	591.11	1,535.77	1,464.23	51.19
01 1100 610 001 413	Music - HS	4,000.00	352.28	2,657.02	1,342.98	66.43
01 1100 610 002 413	Music - ELE	1,500.00	149.32	149.32	1,350.68	9.95
01 1100 610 001 414	Science - HS	2,500.00	0.00	288.39	2,211.61	11.54
01 1100 610 001 415	Activites-HS	5,000.00	577.50	2,843.35	2,156.65	56.87
01 1100 610 002 415	Activites-ELE	500.00	0.00	0.00	500.00	0.00
01 1100 610 001 416	Art - HS	4,000.00	0.00	0.00	4,000.00	0.00
01 1100 610 002 416	Art - ELE	500.00	0.00	0.00	500.00	0.00
01 1100 610 001 417	STEM - HS	1,000.00	39.76	132.26	867.74	13.23
01 1100 610 002 417	STEM - ELE	1,000.00	0.00	46.94	953.06	4.69
01 1100 640 001	Textbooks - HS	5,000.00	0.00	1,596.05	3,403.95	31.92
01 1100 640 002	Textbooks - ELE	4,000.00	0.00	650.00	3,350.00	16.25
01 1100 643 001	Web Based Software - HS	20,000.00	880.00	11,044.58	8,955.42	55.22
01 1100 643 002	Web Based Software - EL	15,000.00	0.00	3,391.50	11,608.50	22.61
01 1100 733 000	Furniture & Equipment	5,000.00	0.00	593.26	4,406.74	11.87
01 1100 733 002	Furniture & Equipment - ELE	5,000.00	0.00	468.19	4,531.81	9.36

01/10/2025 12:47 PM

JANUARY 2025 GENERAL FUND EXPENDITURES

User ID: OKB

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
01 1100 734 001	Computer Hardware - HS	5,000.00	0.00	588.14	4,411.86	11.76
01 1100 734 002	Computer Hardware - ELE	5,000.00	0.00	29.99	4,970.01	0.60
01 1100 890 000	Misc Expense	47,000.00	0.00	1,683.80	45,316.20	3.58
1100	REGULAR INSTRUCTIONAL PROGRAMS	2,436,600.00	202,947.37	968,594.86	1,468,005.14	39.75
1160	PROVERTY PROGRAMS					
01 1160 610 000	Poverty Instructional Program	40,000.00	0.00	0.00	40,000.00	0.00
1160	PROVERTY PROGRAMS	40,000.00	0.00	0.00	40,000.00	0.00
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS					
01 1200 111 001	SPED Teacher Salary HS	44,000.00	1,512.17	16,051.77	27,948.23	36.48
01 1200 111 002	SPED Teacher Salary - ELE	65,000.00	4,663.31	23,526.55	41,473.45	36.19
01 1200 112 001	SPED Reg Salaries - Paras HS	80,000.00	5,458.37	34,980.78	45,019.22	43.73
01 1200 112 002	SPED Para Salary ELE	110,000.00	7,544.34	44,108.52	65,891.48	40.10
01 1200 113 001	Regular Salaries - Subs	20,000.00	274.18	2,759.90	17,240.10	13.80
01 1200 113 002	Regular Salaries - Subs	6,000.00	863.23	2,841.14	3,158.86	47.35
01 1200 211 001	INSURANCE - Teachers	11,500.00	917.55	4,589.53	6,910.47	39.91
01 1200 211 002	INSURANCE - Teachers	31,000.00	2,245.56	11,230.11	19,769.89	36.23
01 1200 212 001	INSURANCE - Paras	500.00	34.15	191.84	308.16	38.37
01 1200 212 002	INSURANCE - Paras	600.00	51.08	255.35	344.65	42.56
01 1200 221 001	Soc. Security -Teachers/SPED	4,000.00	164.13	1,469.85	2,530.15	36.75
01 1200 221 002	Soc. Security -Teachers/SPED	5,000.00	356.74	1,797.48	3,202.52	35.95
01 1200 222 001	SOCIAL SECURITY -Paras	6,200.00	417.22	2,674.60	3,525.40	43.14
01 1200 222 002	SOCIAL SECURITY -Paras	8,500.00	572.42	3,349.65	5,150.35	39.41
01 1200 223 001	SOCIAL SECURITY -Subs	1,600.00	20.95	211.04	1,388.96	13.19
01 1200 223 002	SOCIAL SECURITY -Subs	500.00	66.02	217.34	282.66	43.47
01 1200 231 001	NPERS - Teachers	3,500.00	112.26	1,191.61	2,308.39	34.05
01 1200 231 002	NPERS - Teachers	5,000.00	346.18	1,746.49	3,253.51	34.93
01 1200 232 001	NPERS - Paras	8,000.00	405.16	2,583.22	5,416.78	32.29
01 1200 232 002	NPERS - Paras	11,000.00	560.08	3,274.42	7,725.58	29.77
01 1200 233 001	SPED NPERS - Subs HS	2,000.00	0.00	0.00	2,000.00	0.00
01 1200 233 002	SPED NPERS - Subs ELE	600.00	0.00	0.00	600.00	0.00
01 1200 237 001	Increased Retirement Contribution Rate	3,000.00	171.06	1,248.07	1,751.93	41.60
01 1200 237 002	Increased Retirement Contribution Rate	3,000.00	299.63	1,660.00	1,340.00	55.33
01 1200 330 001	Employee training & Dev.	0.00	0.00	0.00	0.00	0.00
01 1200 330 002	SPED Employee training & Dev.	0.00	0.00	0.00	0.00	0.00
01 1200 580 001	Special Ed Travel & Mileage	500.00	0.00	25.00	475.00	5.00
01 1200 580 002	SPED TRAVEL EXPENSE	500.00	0.00	25.00	475.00	5.00
01 1200 591 001	Consultants, Program	20,000.00	1,144.52	5,474.08	14,525.92	27.37
01 1200 591 002	Consultants, Program	25,000.00	1,398.85	6,470.40	18,529.60	25.88
01 1200 610 001	SPED SUPPLIES	5,000.00	12.99	636.36	4,363.64	12.73
01 1200 610 002	SPED SUPPLIES	5,000.00	573.36	633.30	4,366.70	12.67
01 1200 733 001	FURNITURE AND EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0.00
01 1200 733 002	FURNITURE AND EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0.00
01 1200 890 000	Misc. Expenses	0.00	0.00	0.00	0.00	0.00
01 1200 890 001	Misc. Expenses - HS	10,000.00	0.00	0.00	10,000.00	0.00
01 1200 890 002	Misc. Expenses - ELE	10,000.00	0.00	375.00	9,625.00	3.75
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	516,500.00	30,185.51	175,598.40	340,901.60	34.00
1291	EC NON-REIMBURSABLE					
01 1291 591 002	Consultants, Program: 3-5	1,000.00	0.00	0.00	1,000.00	0.00
1291	EC NON-REIMBURSABLE	1,000.00	0.00	0.00	1,000.00	0.00
1292	SA NON-REIMBURSABLE					
01 1292 591 002	Consultants, Program: B-2	1,000.00	0.00	0.00	1,000.00	0.00
1292	SA NON-REIMBURSABLE	1,000.00	0.00	0.00	1,000.00	0.00
2120	GUIDANCE SERVICES					
01 2120 111 001	Guidance Salary HS	50,000.00	4,098.44	20,492.20	29,507.80	40.98
01 2120 111 002	Guidance Salary EL	17,000.00	1,366.16	6,830.80	10,169.20	40.18
01 2120 211 001	Guidance Health Insurance/Dis.	8,600.00	696.01	3,480.63	5,119.37	40.47
01 2120 211 002	Guidance Health Insurance-ELE	2,900.00	232.00	1,160.20	1,739.80	40.01
01 2120 221 001	Guidance Social Security- HS	4,000.00	353.52	1,767.60	2,232.40	44.19
01 2120 221 002	Guidance Social Security- ELE	1,300.00	117.83	589.15	710.85	45.32
01 2120 231 001	Guidance Retirement-HS	4,000.00	304.25	1,521.25	2,478.75	38.03
01 2120 231 002	Guidance Retirement-ELE	1,300.00	101.42	507.10	792.90	39.01
01 2120 237 001	Increased Retirement Contribution Rate	1,200.00	100.59	502.95	697.05	41.91
01 2120 237 002	Increased Retirement Contribution Rate	500.00	33.53	167.65	332.35	33.53
01 2120 610 001	Guidance Supplies - HS	3,000.00	29.75	2,637.11	362.89	87.90
01 2120 610 002	Guidance Supplies -ELE	500.00	0.00	90.00	410.00	18.00

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Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
01 2120 890 001	Misc. Expenses - HS	1,000.00	147.57	186.54	813.46	18.65
01 2120 890 002	Misc. Expenses - ELE	500.00	0.00	0.00	500.00	0.00
2120	GUIDANCE SERVICES	95,800.00	7,581.07	39,933.18	55,866.82	41.68
2141	PSYCH SERVICES					
01 2141 320 001	Professional Educational Services	23,000.00	1,500.00	7,500.00	15,500.00	32.61
01 2141 320 002	Professional Educational Services	23,000.00	1,500.00	7,500.00	15,500.00	32.61
2141	PSYCH SERVICES	46,000.00	3,000.00	15,000.00	31,000.00	32.61
2151	SPEECH THERAPY					
01 2151 591 001	Consultants, Program - HS	26,000.00	2,185.36	8,741.44	17,258.56	33.62
01 2151 591 002	Consultants, Program - ELE	56,000.00	3,253.47	13,013.88	42,986.12	23.24
01 2151 610 000	Speech Supplies	2,000.00	0.00	0.00	2,000.00	0.00
2151	SPEECH THERAPY	84,000.00	5,438.83	21,755.32	62,244.68	25.90
2161	OT SERVICES					
01 2161 591 001	Consultants, Program - HS	8,000.00	328.78	1,315.12	6,684.88	16.44
01 2161 591 002	Consultants, Program - ELE	15,500.00	1,863.09	7,452.36	8,047.64	48.08
2161	OT SERVICES	23,500.00	2,191.87	8,767.48	14,732.52	37.31
2171	PT SERVICES					
01 2171 591 001	Consultants, Program - HS	5,500.00	403.56	1,614.24	3,885.76	29.35
01 2171 591 002	Consultants, Program - ELE	13,200.00	1,210.69	4,842.76	8,357.24	36.69
2171	PT SERVICES	18,700.00	1,614.25	6,457.00	12,243.00	34.53
2213	Instructional Staff Training					
01 2213 330 001	Employee training & Dev.	2,500.00	0.00	0.00	2,500.00	0.00
2213	Instructional Staff Training	2,500.00	0.00	0.00	2,500.00	0.00
2220	LIBRARY-MEDIA SERVICES					
01 2220 111 001	Librarian Salary-HS	33,000.00	2,727.08	13,635.40	19,364.60	41.32
01 2220 111 002	Librarian Salary-ELE	33,000.00	2,727.09	13,635.45	19,364.55	41.32
01 2220 211 001	Librarian Health Insurance - HS	15,500.00	1,249.79	6,249.43	9,250.57	40.32
01 2220 211 002	Librarian Health Insurance - ELE	15,500.00	1,249.79	6,249.43	9,250.57	40.32
01 2220 221 001	Librarian Social Security-HS	2,600.00	207.41	1,037.05	1,562.95	39.89
01 2220 221 002	Librarian Social Security-ELE	2,600.00	207.41	1,037.05	1,562.95	39.89
01 2220 231 001	NPERS - Teachers HS	2,600.00	202.44	1,012.20	1,587.80	38.93
01 2220 231 002	Librarian Retirement - ELE	2,600.00	202.45	1,012.24	1,587.76	38.93
01 2220 237 001	Increased Retirement Contribution Rate	1,000.00	66.93	334.65	665.35	33.47
01 2220 237 002	Increased Retirement Contribution Rate	1,000.00	66.93	334.65	665.35	33.47
01 2220 610 001	Supplies. - HS	1,000.00	0.00	287.65	712.35	28.77
01 2220 610 002	Supplies. - ELE	1,000.00	0.00	0.00	1,000.00	0.00
01 2220 640 001	Library Books - HS	2,000.00	436.97	833.08	1,166.92	41.65
01 2220 640 002	Library Books - ELE	1,500.00	229.27	744.80	755.20	49.65
01 2220 890 001	Misc. Expenses - HS	1,000.00	0.00	0.00	1,000.00	0.00
01 2220 890 002	Misc. Expenses - ELE	1,000.00	29.07	54.07	945.93	5.41
2220	LIBRARY-MEDIA SERVICES	116,900.00	9,602.63	46,457.15	70,442.85	39.74
2310	BOARD OF EDUCATION					
01 2310 540 000	Advertising & Printing	3,000.00	63.88	1,253.28	1,746.72	41.78
01 2310 580 000	Travel Exp & Mileage	5,000.00	0.00	4,565.32	434.68	91.31
01 2310 610 000	Supplies & Expenses	6,500.00	314.00	6,149.69	350.31	94.61
01 2310 890 000	Misc Expenses	1,500.00	432.96	1,405.84	94.16	93.72
2310	BOARD OF EDUCATION	16,000.00	810.84	13,374.13	2,625.87	83.59
2320	EXECUTIVE ADMINISTRATION					
01 2320 105 000	Salary Of Administration	165,000.00	13,000.00	65,000.00	100,000.00	39.39
01 2320 116 000	Business Mgr. Salary	57,000.00	4,300.77	22,978.10	34,021.90	40.31
01 2320 136 000	Business Mngr - OT	1,500.00	0.00	172.76	1,327.24	11.52
01 2320 215 000	Health Insurance/Dis	31,000.00	2,538.67	12,741.57	18,258.43	41.10
01 2320 216 000	Insurance - Business Mrg.	11,500.00	923.79	4,620.05	6,879.95	40.17
01 2320 225 000	Social Security- ADM	12,500.00	971.81	4,859.05	7,640.95	38.87
01 2320 226 000	Social Security - Business Mrg.	5,000.00	393.94	2,095.70	2,904.30	41.91
01 2320 235 000	Retirement- ADM.	13,500.00	965.06	4,825.30	8,674.70	35.74
01 2320 236 000	Retirement - Business Mrg.	5,000.00	319.27	1,718.61	3,281.39	34.37
01 2320 237 000	Increased Retirement Contribution Rate	6,000.00	424.61	2,163.49	3,836.51	36.06
01 2320 580 000	Travel Exp & Mileage	8,000.00	186.93	813.31	7,186.69	10.17
01 2320 610 000	Supplies - Expenses	6,000.00	326.00	766.42	5,233.58	12.77
01 2320 810 000	Dues & Fees	8,000.00	4,000.00	4,586.00	3,414.00	57.33
01 2320 890 000	Misc. Expenses	8,000.00	51.95	1,979.83	6,020.17	24.75
2320	EXECUTIVE ADMINISTRATION	338,000.00	28,402.80	129,320.19	208,679.81	38.26

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Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
2330	DISTRICT LEGAL SERVICES					
01 2330 317 000	Legal Services	8,000.00	0.00	468.00	7,532.00	5.85
2330	DISTRICT LEGAL SERVICES	8,000.00	0.00	468.00	7,532.00	5.85
2410	OFFICE OF PRINCIPAL					
01 2410 110 001	Secretary - HS	19,000.00	1,294.63	7,753.42	11,246.58	40.81
01 2410 110 002	Secretary - EL	19,000.00	1,294.62	7,753.39	11,246.61	40.81
01 2410 111 001	Salary Of Principal - HS	100,000.00	8,333.33	41,666.65	58,333.35	41.67
01 2410 111 002	Salary Of Principal - ELE	0.00	0.00	0.00	0.00	0.00
01 2410 130 001	Overtime Pay - Non Instructional	100.00	0.00	16.34	83.66	16.34
01 2410 130 002	Overtime Pay - Non Instructional	100.00	0.00	16.33	83.67	16.33
01 2410 210 001	LTD Ins - Non Instructional	150.00	9.45	47.59	102.41	31.73
01 2410 210 002	LTD Ins - Non Instructional	150.00	9.43	47.58	102.42	31.72
01 2410 211 001	Health Insurance - HS	31,000.00	2,522.68	12,617.90	18,382.10	40.70
01 2410 211 002	Health Insurance - ELE	0.00	0.00	(60.68)	60.68	0.00
01 2410 220 001	SOCIAL SECURITY Non Instructional	1,500.00	95.90	578.75	921.25	38.58
01 2410 220 002	SOCIAL SECURITY Non Instructional	1,500.00	95.93	578.79	921.21	38.59
01 2410 221 001	Social Security - HS	7,800.00	625.06	3,125.30	4,674.70	40.07
01 2410 221 002	Social Security - ELE	0.00	0.00	0.00	0.00	0.00
01 2410 230 001	NPERS - Non Instructional	1,900.00	96.11	576.78	1,323.22	30.36
01 2410 230 002	NPERS - Non Instructional	1,900.00	96.10	576.80	1,323.20	30.36
01 2410 231 001	Retirement - HS	7,800.00	618.62	3,093.10	4,706.90	39.66
01 2410 237 001	Increased Retirement Contribution Rate	1,500.00	236.29	1,213.28	286.72	80.89
01 2410 237 002	Increased Retirement Contribution Rate	1,500.00	31.78	190.71	1,309.29	12.71
01 2410 251 001	Tuition Reimb.-Teachers	10,000.00	2,512.00	4,924.00	5,076.00	49.24
01 2410 580 001	Travel & Mileage - HS	8,000.00	280.66	1,696.95	6,303.05	21.21
01 2410 580 002	Travel & Mileage - ELE	0.00	0.00	0.00	0.00	0.00
01 2410 610 001	Supplies - HS	5,000.00	0.00	260.92	4,739.08	5.22
01 2410 610 002	Supplies - ELE	2,000.00	59.88	59.88	1,940.12	2.99
01 2410 810 001	Dues & Fees - HS	5,000.00	0.00	0.00	5,000.00	0.00
01 2410 810 002	Dues & Fees - ELE	1,000.00	56.25	56.25	943.75	5.63
01 2410 890 001	Misc Expense HS	10,000.00	507.08	1,565.23	8,434.77	15.65
01 2410 890 002	Misc Expense ELE	5,000.00	15.00	25.00	4,975.00	0.50
2410	OFFICE OF PRINCIPAL	240,900.00	18,790.80	88,380.26	152,519.74	36.69
2510	FISCAL SERVICES					
01 2510 352 000	Prof/tech Services Audit	14,000.00	3,141.49	14,221.49	(221.49)	101.58
01 2510 442 000	Copier Lease	8,000.00	552.70	2,763.50	5,236.50	34.54
01 2510 530 000	telephone	12,000.00	732.19	3,286.37	8,713.63	27.39
01 2510 531 000	Postage	5,000.00	0.00	0.00	5,000.00	0.00
01 2510 890 000	Misc Expenses	2,000.00	0.00	0.00	2,000.00	0.00
2510	FISCAL SERVICES	41,000.00	4,426.38	20,271.36	20,728.64	49.44
2610	OPERATION OF BUILDING					
01 2610 110 001	Custodians Salary - HS	60,000.00	3,749.62	19,363.22	40,636.78	32.27
01 2610 110 002	Custodians Salary - ELE	60,000.00	4,284.14	22,381.35	37,618.65	37.30
01 2610 130 001	Custodians - Overtime Pay HS	500.00	10.14	42.65	457.35	8.53
01 2610 130 002	Custodians - Overtime Pay ELE	500.00	10.13	42.64	457.36	8.53
01 2610 210 001	INSURANCE - Non-Instructional	500.00	25.22	124.83	375.17	24.97
01 2610 210 002	INSURANCE - Non-Instructional	500.00	28.74	144.91	355.09	28.98
01 2610 220 001	Social Security- HS	4,000.00	287.61	1,484.55	2,515.45	37.11
01 2610 220 002	Social Security- ELE	4,500.00	326.10	1,703.37	2,796.63	37.85
01 2610 230 001	Retirement - HS	4,000.00	279.11	1,440.60	2,559.40	36.02
01 2610 230 002	Retirement - ELE	4,500.00	318.79	1,664.65	2,835.35	36.99
01 2610 237 001	Increased Retirement Contribution Rate	1,500.00	92.27	476.25	1,023.75	31.75
01 2610 237 002	Increased Retirement Contribution Rate	1,500.00	105.40	550.38	949.62	36.69
01 2610 410 000	Water-sewer-trash	10,000.00	602.18	3,629.07	6,370.93	36.29
01 2610 520 000	Insurance	42,000.00	0.00	0.00	42,000.00	0.00
01 2610 610 000	Supplies - Expenses	30,000.00	1,413.42	5,515.35	24,484.65	18.38
01 2610 621 000	Electricity	70,000.00	4,291.77	22,251.33	47,748.67	31.79
01 2610 626 000	GAS	5,000.00	289.51	714.78	4,285.22	14.30
01 2610 733 000	Bldg & Grounds	50,000.00	1,041.32	6,528.93	43,471.07	13.06
01 2610 890 000	Misc. Expenses	10,000.00	297.39	5,450.66	4,549.34	54.51
2610	OPERATION OF BUILDING	359,000.00	17,452.86	93,509.52	265,490.48	26.05
2620	MAINTENANCE OF BUILDING					
01 2620 340 000	Repairman	20,000.00	0.00	4,927.45	15,072.55	24.64
01 2620 733 000	Furniture & Equipment Repair	2,000.00	0.00	0.00	2,000.00	0.00
01 2620 890 000	Misc Expenses	1,500.00	0.00	0.00	1,500.00	0.00

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2620	MAINTENANCE OF BUILDING	23,500.00	0.00	4,927.45	18,572.55	20.97
2650	VEHICLE ACQUISITION AND MAINTENANCE					
01 2650 732 000	Vehicle Acquisition	40,000.00	0.00	40,000.00	0.00	100.00
2650	VEHICLE ACQUISITION AND MAINTENANCE	40,000.00	0.00	40,000.00	0.00	100.00
2710	REGULAR PUPIL TRANSPORTATION					
01 2710 110 000	Bus Drivers' Salaries	70,000.00	6,036.80	32,546.08	37,453.92	46.49
01 2710 120 000	Bus Drivers' Salaries (subs)	10,000.00	0.00	217.92	9,782.08	2.18
01 2710 210 000	Bus Drivers' Ins.- LTD	500.00	11.02	44.77	455.23	8.95
01 2710 220 000	Social Security	6,200.00	461.81	2,506.36	3,693.64	40.43
01 2710 230 000	Bus Drivers' Retirement	6,200.00	188.32	944.67	5,255.33	15.24
01 2710 237 000	Increased Retirement Contribution Rate	1,500.00	62.26	312.33	1,187.67	20.82
01 2710 519 000	Student Mileage to Parents	8,000.00	100.25	1,410.24	6,589.76	17.63
01 2710 626 000	Gas & Oil	40,000.00	1,945.22	12,575.82	27,424.18	31.44
01 2710 732 000	Bus Acquisition	0.00	0.00	0.00	0.00	0.00
01 2710 890 000	Misc Expenses	5,000.00	526.72	1,164.76	3,835.24	23.30
2710	REGULAR PUPIL TRANSPORTATION	147,400.00	9,332.40	51,722.95	95,677.05	35.09
2712	SCHOOL AGE SPEC ED TRANSPORT					
01 2712 110 001	SPED Transportation - HS	2,000.00	0.00	0.00	2,000.00	0.00
01 2712 220 001	SPED Social Security- HS	0.00	0.00	0.00	0.00	0.00
01 2712 626 000	SPED Gas & Oil	0.00	0.00	0.00	0.00	0.00
2712	SCHOOL AGE SPEC ED TRANSPORT	2,000.00	0.00	0.00	2,000.00	0.00
2730	VEHICLE SERVICES					
01 2730 610 000	Bus Maintenance/tires	40,000.00	2,948.82	8,498.42	31,501.58	21.25
2730	VEHICLE SERVICES	40,000.00	2,948.82	8,498.42	31,501.58	21.25
3300	COMMUNITY SERVICES					
01 3300 890 000	Community Services Misc	27,777.00	0.00	0.00	27,777.00	0.00
3300	COMMUNITY SERVICES	27,777.00	0.00	0.00	27,777.00	0.00
3535	HIGH ABILITY LEARNERS					
01 3535 610 000	High Ability Learner Grant	4,000.00	325.13	1,096.58	2,903.42	27.41
3535	HIGH ABILITY LEARNERS	4,000.00	325.13	1,096.58	2,903.42	27.41
3599	GRANTS					
01 3599 610 000 153	Grants	30,000.00	5,000.00	5,809.03	24,190.97	19.36
3599	GRANTS	30,000.00	5,000.00	5,809.03	24,190.97	19.36
6200	TITLE I, PART A NCLB IMPROV THE ACADEM					
01 6200 111 002	Title I Salaries Teachers Pro. Staff EL	27,500.00	2,386.20	11,931.00	15,569.00	43.39
01 6200 211 002	TITLE I, Insurance - ELE	5,800.00	462.10	2,311.25	3,488.75	39.85
01 6200 221 002	Title I Social Security EL	2,700.00	215.65	1,078.24	1,621.76	39.93
01 6200 231 002	TITLE I NPERS EL	2,300.00	177.14	885.70	1,414.30	38.51
01 6200 237 002	Increased Retirement Contribution Rate	700.00	58.56	292.80	407.20	41.83
01 6200 395 000	Title I ESU16 Contract	2,900.00	0.00	2,608.32	291.68	89.94
01 6200 610 000	Title I Homeless	100.00	0.00	0.00	100.00	0.00
01 6200 890 000	Misc Expenses	0.00	0.00	0.00	0.00	0.00
01 6200 890 001	Misc Expenses - HS	0.00	0.00	0.00	0.00	0.00
6200	TITLE I, PART A NCLB IMPROV THE ACADEM	42,000.00	3,299.65	19,107.31	22,892.69	45.49
6210	TITLE I NCLB IMPROVING BSC PRGRMS ACCNT					
01 6210 340 000	contracted pmts.	0.00	0.00	0.00	0.00	0.00
01 6210 610 000	misc.	0.00	0.00	0.00	0.00	0.00
01 6210 890 000	Misc. Expenses	0.00	0.00	0.00	0.00	0.00
6210	TITLE I NCLB IMPROVING BSC PRGRMS ACCNT	0.00	0.00	0.00	0.00	0.00
6310	TITLE II, PART A NCLB TCHR QUAL GRANTS					
01 6310 220 001	Title IIA: Soc Security Training & Dev.	0.00	0.00	0.00	0.00	0.00
01 6310 220 002	Title IIA: Soc Security Training & Dev.	0.00	0.00	0.00	0.00	0.00
01 6310 230 001	Title IIA: NPERS Training & Dev	0.00	0.00	0.00	0.00	0.00
01 6310 230 002	Title IIA: NPERS Training & Dev	0.00	0.00	0.00	0.00	0.00
01 6310 237 001	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00	0.00
01 6310 237 002	Title IIA: NPERS Training & Dev	0.00	0.00	0.00	0.00	0.00
01 6310 330 001	Title IIA: Training & Dev.	0.00	0.00	0.00	0.00	0.00
01 6310 330 002	Title IIA: Training & Dev	0.00	0.00	0.00	0.00	0.00
6310	TITLE II, PART A NCLB TCHR QUAL GRANTS	0.00	0.00	0.00	0.00	0.00
6406	IDEA PRESCHOOL(619) BASE ALLOC					
01 6406 591 000	IDEA 619	1,144.00	0.00	1,144.00	0.00	100.00
6406	IDEA PRESCHOOL(619) BASE ALLOC	1,144.00	0.00	1,144.00	0.00	100.00
6408	IDEA ENROLLMENT/POVERTY					

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JANUARY 2025 GENERAL FUND EXPENDITURES

User ID: OKB

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
01 6408 111 002	IDEA Salaries Teachers ELE	8,000.00	518.15	2,590.75	5,409.25	32.38
01 6408 211 002	IDEA INSURANCE - Teachers	3,000.00	249.50	1,247.59	1,752.41	41.59
01 6408 221 002	IDEA SOCIAL SECURITY - Teachers	500.00	39.63	198.15	301.85	39.63
01 6408 231 002	IDEA NPERS - Teachers	500.00	38.46	192.31	307.69	38.46
01 6408 237 002	IDEA Increased Retirement Contribution Rate	200.00	12.72	63.60	136.40	31.80
01 6408 591 000	IDEA Enrollment/Poverty	47,106.00	4,320.64	16,138.56	30,967.44	34.26
6408	IDEA ENROLLMENT/POVERTY	59,306.00	5,179.10	20,430.96	38,875.04	34.45
6410	IDEA ENROLLMENT/POVERTY					
01 6410 320 001	IDEA Enrollment/Poverty (B-2)	0.00	0.00	0.00	0.00	0.00
6410	IDEA ENROLLMENT/POVERTY	0.00	0.00	0.00	0.00	0.00
6412	IDEA PART B PROPORTIONATE SHARE					
01 6412 591 002	IDEA Part B PEaK - HS	0.00	0.00	0.00	0.00	0.00
6412	IDEA PART B PROPORTIONATE SHARE	0.00	0.00	0.00	0.00	0.00
6418	IDEA PART B PEaK					
01 6418 320 002	IDEA Part B PEaK ELE	0.00	0.00	0.00	0.00	0.00
6418	IDEA PART B PEaK	0.00	0.00	0.00	0.00	0.00
6421	IDEA Part B ARP					
01 6421 610 000	IDEA Part B ARP	0.00	0.00	0.00	0.00	0.00
01 6421 611 000	IDEA Part B ARP	0.00	0.00	0.00	0.00	0.00
6421	IDEA Part B ARP	0.00	0.00	0.00	0.00	0.00
6422	IDEA Part B ARP					
01 6422 610 000	IDEA Part B ARP	0.00	0.00	0.00	0.00	0.00
01 6422 619 000	IDEA Part B ARP	0.00	0.00	0.00	0.00	0.00
6422	IDEA Part B ARP	0.00	0.00	0.00	0.00	0.00
6969	TITLE IV-A					
01 6969 320 001	Title IV Prof Ed - HS	5,000.00	400.00	2,000.00	3,000.00	40.00
01 6969 320 002	Title IV A ELE	5,000.00	400.00	2,000.00	3,000.00	40.00
6969	TITLE IV-A	10,000.00	800.00	4,000.00	6,000.00	40.00
6992	REAP					
01 6992 610 000	Reap Grant	25,000.00	2,799.00	17,491.54	7,508.46	69.97
6992	REAP	25,000.00	2,799.00	17,491.54	7,508.46	69.97
6998	ESSERS - 3					
01 6998 610 000	Supplies - Expenses	0.00	0.00	0.00	0.00	0.00
6998	ESSERS - 3	0.00	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)					
01 8000 912 000	Lunch	30,000.00	10,000.00	20,000.00	10,000.00	66.67
01 8000 913 000	Transfer/activity Fund	15,000.00	15,000.00	15,000.00	0.00	100.00
8000	TRANSFERS (OUTGOING)	45,000.00	25,000.00	35,000.00	10,000.00	77.78
9000	NON-PROGRAM EXPENDITURES					
01 9000 900 000	Other Expenditures	0.00	0.00	0.00	0.00	0.00
9000	NON-PROGRAM EXPENDITURES	0.00	0.00	0.00	0.00	0.00
01	GENERAL FUND	4,882,527.00	387,129.31	1,837,115.09	3,045,411.91	37.63

Check Register by Type
JANUARY 2025 GENERAL FUND EXPENDITURES

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount	
33900	01/13/2025				REVOLVINGB	Revolving Business Account	1,471.40	
33901	01/13/2025				USBANK	US Bank Credit Card	9,231.00	
33902	01/13/2025				STUDENTACT	Student Activity	238.25	
33903	01/13/2025				BLACKHILLS	Black Hills Energy	289.51	
33904	01/13/2025				BOMGAARS	Bomgaars	97.08	
33905	01/13/2025				BUSINESSRA	Business Radio Licensing	125.00	
33906	01/13/2025				WALMART	Capital One	277.92	
33907	01/13/2025				CONSOLIDA2	Consolidated, Inc.	544.07	
33908	01/13/2025				COPELANDEL	Copeland Electric	1,041.32	
33909	01/13/2025				DAKTRONICS	Daktronics, Inc.	580.00	
33910	01/13/2025				DANAFCOLEC	Dana F. Cole & Co.	3,141.49	
33911	01/13/2025				EAKESOFFI1	Eakes Office Plus, Inc.	777.12	
33912	01/13/2025				ESU5	Education Service Unit 5	22,433.00	
33913	01/13/2025				ESU16INV	Educational Service Unit #16	14,337.96	
33914	01/13/2025				ESSENTIALS	Essential Screens	117.70	
33915	01/13/2025				FLAMINGHAN	Hannah Flaming	577.50	
33916	01/13/2025				FRICKANGE	Angela Fricke	100.25	
33917	01/13/2025				GREATURGEN	Great Plains Urgent Care	47.00	
33918	01/13/2025				HOMETOWNLE	Hometown Leasing	552.70	
33919	01/13/2025				HOTLUNCHFU	Hot Lunch Fund	10,000.00	
33920	01/13/2025				IDEALLINEN	Ideal Linen/Bluff Facility Solutions	278.76	
33921	01/13/2025				JWPEPPERS1	J.W. PEPPER & SON	144.78	
33922	01/13/2025				JORGESCOT1	Scott Jorgensen	133.24	
33923	01/13/2025				KEITHCOUNT	Keith County Clerk	100.00	
33924	01/13/2025				KEITHCOUN1	Keith County News Inc	63.88	
33925	01/13/2025				MATHESONTR	Matheson Tri-Gas Inc.	73.89	
33926	01/13/2025				MCABEESTA	Stacy McAbee	2,656.72	
33927	01/13/2025				MCCONNELLD	Luke McConnell	5,571.00	
33928	01/13/2025				MENARDS	Menards	82.41	
33929	01/13/2025				NEBRASKAAS	Nebraska Association of School Boards, Inc.	415.00	
33930	01/13/2025				NEBRASKAC2	Nebraska Council Of Sch Admin	10.00	
33931	01/13/2025				NPPD	Nebraska Public Power District	4,291.77	
33932	01/13/2025				PAXTONGROC	Paxton Grocery & Meats	114.89	
33933	01/13/2025				PRESTOX	PrestoX	95.32	
33934	01/13/2025				RSCHOOLTOD	R School Today	300.00	
33935	01/13/2025				SCHIMONDAV	David Schimonitz	2,017.44	
33936	01/13/2025				SCOTTIESPO	Scotties Potties Inc.	130.00	
33937	01/13/2025				SPARQDATAS	SPARQDATA Solutions	4,000.00	
33938	01/13/2025				STUDENTACT	Student Activity	15,000.00	
33939	01/13/2025				TROYERENTE	Troyer Enterprises, Inc.	324.00	
33940	01/13/2025				UNK	University of Nebraska Kearney	100.00	
33941	01/13/2025				VALUEUPINC	Mike Donahue	2,500.00	
33942	01/13/2025				VERIZON	Verizon	50.08	
33943	01/13/2025				VILLAGEOFP	Village Of Paxton, Inc.	602.18	
33944	01/13/2025				WESTERNNEB	Western Nebraska Bank	50.00	
33945	01/13/2025				WEX	WEX Fleet Universal	1,913.26	
33946	01/13/2025				YANDASMUSI	Yanda's Music & Pro Audio	207.50	
Checking Account ID: 1					Void Total:	0.00	Total without Voids:	107,206.39
Check Type Total:			Check	Void Total:	0.00	Total without Voids:	107,206.39	
Payee Type Total:			Vendor	Void Total:	0.00	Total without Voids:	107,206.39	
Grand Total:					Void Total:	0.00	Total without Voids:	107,206.39

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JANUARY 2025 GENERAL FUND EXPENDITURES

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01	GENERAL FUND	
	01.13.25-0001	Black Hills Energy	01/09/2025	289.51
01 2610 626 000		Natural Gas Expenses		289.51
Total Black Hills Energy				289.51
	55221084	Bomgaars	01/09/2025	31.96
01 2710 626 000		DEF - Fuel		31.96
	90776010	Bomgaars	01/09/2025	65.12
01 1100 610 001 412		Ind Tech Supplies		65.12
Total Bomgaars				97.08
	2025 - 10 yrs	Business Radio Licensing	01/13/2025	125.00
01 2710 890 000		FCC License - Transportation		125.00
Total Business Radio Licensing				125.00
	11.27.24-0001	Capital One	01/09/2025	93.11
01 2310 890 000		12 Days of Christmas		93.11
	12.01.24-0001	Capital One	01/13/2025	77.75
01 2310 890 000		12 Days of Christmas		77.75
	12.08.24-0001	Capital One	01/13/2025	47.18
01 2310 890 000		In-Service		47.18
	12.09.24-0002	Capital One	01/15/2025	59.88
01 2410 610 002		Glow Party Supplies		59.88
Total Capital One				277.92
	01.13.25-0001	Consolidated, Inc.	01/13/2025	544.07
01 2510 530 000		Telephone Service		458.22
01 2510 530 000		Telephone Service		85.85
Total Consolidated, Inc.				544.07
	6005	Copeland Electric	01/12/2025	300.00
01 2610 733 000		Gym Spot Light		300.00
	6054	Copeland Electric	01/12/2025	741.32
01 2610 733 000		Cafeteria Exit & Old Gym		741.32
Total Copeland Electric				1,041.32
	7123775	Daktronics, Inc.	01/16/2025	580.00
01 1100 643 001		Outdoor sign Digit Driver		580.00
Total Daktronics, Inc.				580.00
	35020075	Dana F. Cole & Co.	01/11/2025	3,141.49
01 2510 352 000		Audit Services		2,770.00
01 2510 352 000		Audit Services - Fees & Expenses		371.49
Total Dana F. Cole & Co.				3,141.49
	9055634-0-0001	Eakes Office Plus, Inc.	01/13/2025	777.12
01 2610 610 000		Maintenance: Towels, tissue, liners		777.12
Total Eakes Office Plus, Inc.				777.12
	SPANISH 2 2024-2025	Education Service Unit 5	01/13/2025	22,433.00
01 1100 561 001		Second Semester Installment 2024-2025		22,433.00
Total Education Service Unit 5				22,433.00

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JANUARY 2025 GENERAL FUND EXPENDITURES

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	SPEDDEC202-0001	Educational Service Unit #16	01/13/2025	14,337.96
01 2151 591 002		Speech Therapy ELE		3,204.33
01 2151 591 001		Speech Therapy HS		2,136.22
01 2151 591 002		Audiology ELE		49.14
01 2151 591 001		Audiology HS		49.14
01 2161 591 002		Occupational Therapy ELE		1,863.09
01 2161 591 001		Occupational Therapy HS		328.78
01 2171 591 002		Physical Therapy ELE		1,210.69
01 2171 591 001		Physical Therapy HS		403.56
01 1200 591 002		Non-Reimbursable ELE		16.19
01 6408 591 000		SLP Team B-2		1,023.69
01 6408 591 000		OT B-2		234.90
01 6408 591 000		OT 3-5		156.60
01 6408 591 000		PT B-2		532.75
01 6408 591 000		SLP Team 3-5		2,050.44
01 1200 591 002		Speech ELE Program Supervision		256.35
01 1200 591 002		Audiology ELE Program Supervision		3.93
01 1200 591 001		Audiology HS Program Supervision		3.93
01 1200 591 001		OT HS Program Supervision		28.09
01 1200 591 002		OT ELE Program Supervision		159.16
01 1200 591 002		PT ELE Program Supervision		88.22
01 1200 591 001		PT HS Program Supervision		29.41
01 6408 591 000		SPL Program Supervision		249.38
01 6408 591 000		OT Program Supervision		28.38
01 6408 591 000		PT Program Supervision		44.50
01 1200 591 001		Non-Reimbursable Costs		16.19
01 1200 591 001		Speech Therapy Program Supervision		170.90
Total	Educational Service Unit #16			14,337.96
	20241200316	Essential Screens	01/09/2025	117.70
01 2710 890 000		DOT Bus testing x2		117.70
Total	Essential Screens			117.70
	01.13.25	Flaming, Hannah	01/13/2025	577.50
01 1100 610 001 415		Services for Play Production events		577.50
Total	Flaming, Hannah			577.50
	01.13.25-0001	Fricke, Angela	01/13/2025	100.25
01 2710 519 000		105 miles (15 days) @ \$.9548 (7 miles)		100.25
Total	Fricke, Angela			100.25
	12.12.24	Great Plains Urgent Care	01/12/2025	47.00
01 2710 890 000		DOT Testing		47.00
Total	Great Plains Urgent Care			47.00
	01.13.25-0001	Hometown Leasing	01/13/2025	552.70
01 2510 442 000		Copier Lease		552.70
Total	Hometown Leasing			552.70
	01.13.25	Hot Lunch Fund	01/13/2025	10,000.00
01 8000 912 000		Hot Lunch Transfer		10,000.00
Total	Hot Lunch Fund			10,000.00

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JANUARY 2025 GENERAL FUND EXPENDITURES

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	22179521-0001	Ideal Linen/Bluff Facility Solutions	01/13/2025	278.76
01 2610 610 000		Mat cleaning service		278.76
Total		Ideal Linen/Bluff Facility Solutions		278.76
	367114741	J.W. PEPPER & SON	01/15/2025	144.78
01 1100 610 001 413		RPAC & Contest Music		144.78
Total		J.W. PEPPER & SON		144.78
	01.13.25	Jorgensen, Scott	01/12/2025	54.94
01 2410 580 001		82 VB miles @ \$.67		54.94
	01.13.25 1	Jorgensen, Scott	01/12/2025	78.30
01 1100 111 001		USATF Connect Coaching Pedagogy		78.30
Total		Jorgensen, Scott		133.24
	01.13.25	Keith County Clerk	01/12/2025	100.00
01 2320 610 000		General Election 2024		100.00
Total		Keith County Clerk		100.00
	01.13.25-0001	Keith County News Inc	01/09/2025	63.88
01 2310 540 000		Advertising		63.88
Total		Keith County News Inc		63.88
	52447604-0001	Matheson Tri-Gas Inc.	01/09/2025	73.89
01 1100 610 001 412		Industrial Tech - Monthly		73.89
Total		Matheson Tri-Gas Inc.		73.89
	01.13.2025	McAbee, Stacy	01/14/2025	144.72
01 2410 580 001		216 @ \$.67 MILES HS BB		144.72
	01.13.25 FALL 2024	McAbee, Stacy	01/13/2025	2,512.00
01 2410 251 001		Fall 2024 Ed - Superintendent		2,512.00
Total		McAbee, Stacy		2,656.72
	01.2025-0001	McConnell, Luke	01/13/2025	5,571.00
01 1200 591 001		Contract Services: Chessmore		896.00
01 1200 591 002		Contract Services: Chessmore		875.00
01 2141 320 001		Contract Services: McConnell		1,500.00
01 2141 320 002		Contract Services: McConnell		1,500.00
01 6969 320 001		Contract Services: McConnell		400.00
01 6969 320 002		Contract Services: McConnell		400.00
Total		McConnell, Luke		5,571.00
	5292	Menards	01/12/2025	52.43
01 2610 610 000		Maintenance Supplies		36.46
01 2320 890 000		Spatula - Grill		15.97
	8348	Menards	01/12/2025	29.98
01 2610 610 000		Maintenance Supplies		29.98
Total		Menards		82.41
	2135-1	Nebraska Association of School Boards, Inc.	01/18/2025	(211.00)
01 2310 610 000		2024 State Ed Conf Thompson Cancellation		150.00
01 2310 610 000		2024 State Ed Conf Thompson Lunch		(36.00)
01 2310 610 000		2024 State Ed Conf Thompson		(325.00)

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JANUARY 2025 GENERAL FUND EXPENDITURES

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	51981	Nebraska Association of School Boards, Inc.	01/16/2025	176.00
01 2320 610 000		Ne Ed Law Publication - Dack		176.00
	52098	Nebraska Association of School Boards, Inc.	01/18/2025	450.00
01 2310 610 000		2024 New Board Member Workshop Thompson		150.00
01 2310 610 000		2024 New Board Member Workshop Luedke		150.00
01 2320 580 000		2024 New Board Member Workshop Dack		150.00
Total		Nebraska Association of School Boards, Inc.		415.00
	84860	Nebraska Council Of Sch Admin	01/15/2025	10.00
01 2410 580 001		Principal Conference 2024		10.00
Total		Nebraska Council Of Sch Admin		10.00
	01.13.25-0001	Nebraska Public Power District	01/13/2025	4,291.77
01 2610 621 000		Electricity		67.77
01 2610 621 000		Electricity		4,224.00
Total		Nebraska Public Power District		4,291.77
	7677-00000	Paxton Grocery & Meats	01/13/2025	6.79
01 2610 610 000		Maintenance Supplies		6.79
	8080	Paxton Grocery & Meats	01/13/2025	1.49
01 2610 610 000		Maintenance Supplies		1.49
	8566	Paxton Grocery & Meats	01/12/2025	25.85
01 2120 890 001		FAFSA Meeting #1		25.85
	9059 - 0000	Paxton Grocery & Meats	01/13/2025	80.76
01 2410 890 001		Block Party Supplies		80.76
Total		Paxton Grocery & Meats		114.89
	71021313-0001	PrestoX	01/13/2025	95.32
01 2610 610 000		Monthly Pest Services		95.32
Total		PrestoX		95.32
	107762	R School Today	01/16/2025	300.00
01 1100 643 001		Activity Scheduler Renewal		300.00
Total		R School Today		300.00
	31	Schimo's LLC	01/13/2025	672.48
01 2730 610 000		2018 Freightliner #2708		672.48
	32	Schimo's LLC	01/13/2025	672.48
01 2730 610 000		2020 Bluebird #1777		672.48
	33	Schimo's LLC	01/13/2025	672.48
01 2730 610 000		2014 Freightliner #1100		672.48
Total		Schimo's LLC		2,017.44
	852385O-0001	Scotties Potties Inc.	01/13/2025	130.00
01 2610 610 000		Pottie Rental Bus Barn		130.00
Total		Scotties Potties Inc.		130.00
	3789	SPARQDATA Solutions	01/13/2025	4,000.00
01 2320 810 000		Meeting Subscription & Negotiations		4,000.00
Total		SPARQDATA Solutions		4,000.00

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JANUARY 2025 GENERAL FUND EXPENDITURES

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	01.13.25	Student Activity	01/14/2025	15,000.00
01 8000 913 000		Annual 24-25 Transfer		15,000.00
	09.2024	Student Activity	01/09/2025	30.00
01 2410 890 001		Concessions - P-T Conference Fall 2024		15.00
01 2410 890 002		Concessions - P-T Conference Fall 2024		15.00
	1st qrt 2024	Student Activity	01/09/2025	40.00
01 2410 810 002		1st Qrt Perfect Attend ELE		40.00
	2ND QRT 2024	Student Activity	01/09/2025	16.25
01 2410 810 002		2nd Qrt Perfect Attend ELE		16.25
	COUPONS 10.21.24	Student Activity	01/15/2025	10.00
01 2410 890 001		Honor roll and Attendance 10.21.24		10.00
	COUPONS 11.26.24	Student Activity	01/15/2025	60.00
01 2410 890 001		Honor roll and Attendance 11.26.24		60.00
	COUPONS 12.04.24	Student Activity	01/15/2025	20.00
01 2410 890 001		Honor roll and Attendance 12.04.24		20.00
	COUPONS 12.09.24	Student Activity	01/15/2025	10.00
01 2410 890 001		Honor roll and Attendance 12.09.24		10.00
	COUPONS 12.17.24	Student Activity	01/15/2025	35.00
01 2410 890 001		Honor roll and Attendance 12.17.24		35.00
	COUPONS 12.20.24	Student Activity	01/15/2025	10.00
01 2410 890 001		Honor roll and Attendance 12.20.24		10.00
	COUPONS Fall 2024	Student Activity	01/15/2025	7.00
01 2410 890 001		Honor roll and Attendance Fall 2024		7.00
Total Student Activity				<u>15,238.25</u>
	133926	Troyer Enterprises, Inc.	01/22/2025	324.00
01 1100 610 001 412		Welding wire and supplies		324.00
Total Troyer Enterprises, Inc.				<u>324.00</u>
	45578	University of Nebraska Kearney	01/13/2025	100.00
01 1100 610 001		Rock Climbing rental		100.00
Total University of Nebraska Kearney				<u>100.00</u>
	01.21.2025	Value Up Inc.	01/13/2025	2,500.00
01 3599 610 000 153		Applegate Grant - Presentation		2,500.00
Total Value Up Inc.				<u>2,500.00</u>
	01.13.25-0001	Verizon	01/13/2025	50.08
01 2510 530 000		Telephone Expense		50.08
Total Verizon				<u>50.08</u>
	01.13.25-0001	Village Of Paxton, Inc.	01/13/2025	602.18
01 2610 410 000		Water - Sewer - Trash		42.57
01 2610 410 000		Water - Sewer - Trash		559.61
Total Village Of Paxton, Inc.				<u>602.18</u>
	01.13.2025	Western Nebraska Bank	01/11/2025	50.00
01 2320 610 000		Safety Deposit Box		50.00
Total Western Nebraska Bank				<u>50.00</u>

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JANUARY 2025 GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	01.13.25-0001	WEX Fleet Universal	01/13/2025	1,913.26
01 2710 626 000		Fuel and Oil		1,913.26
Total	WEX Fleet Universal			1,913.26
	734672	Yanda's Music & Pro Audio	01/11/2025	83.00
01 1100 610 001 413		Instrument Repairs - Trumpet		83.00
	734814	Yanda's Music & Pro Audio	01/11/2025	70.50
01 1100 610 001 413		Instrument Repairs - Trumpet		70.50
	736047	Yanda's Music & Pro Audio	01/11/2025	54.00
01 1100 610 001 413		Instrument Repairs - French Horn		54.00
Total	Yanda's Music & Pro Audio			207.50
Fund Number	01			96,503.99
Checking Account ID	1			96,503.99

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JANUARY 2025 GENERAL FUND REVOLVING

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01 GENERAL FUND		
	2603 - TESTING	Fox, Matt	01/12/2025	150.02
01 2710 890 000		Bus Driver Physical		150.02
Total	Fox, Matt			150.02
	2600 - DOT	Great Plains Urgent Care	01/12/2025	47.00
01 2710 890 000		DOT Testing		47.00
Total	Great Plains Urgent Care			47.00
	2595 - REGISTRATION	Keith County Treasurer	01/13/2025	25.00
01 2710 890 000		2024 & 2002 Registration / Title		25.00
	2602 - REGISTRATION	Keith County Treasurer	01/13/2025	15.00
01 2710 890 000		Odyssey Registration / Title		15.00
Total	Keith County Treasurer			40.00
	2599 - 29 & 30	Schimo's LLC	01/13/2025	931.38
01 2730 610 000		2011 & 2020 Maintenance		931.38
Total	Schimo's LLC			931.38
	2601 - 12 DAYS	Taste of Paradise	01/13/2025	78.00
01 2410 890 001		12 Days of Christmas donuts		78.00
Total	Taste of Paradise			78.00
	2594 - BOARD	Western Nebraska Bank	01/13/2025	200.00
01 2310 610 000		(8) Board Bucks \$25/ea		200.00
	2598 - Emp	Western Nebraska Bank	01/13/2025	25.00
01 2310 610 000		1x Emp Bucks \$25/ea		25.00
Total	Western Nebraska Bank			225.00
Fund Number	01			1,471.40
Checking Account ID	1			1,471.40

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JANUARY 2025 GENERAL FUND CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01 GENERAL FUND		
01 2610 610 000	6812 JAN 25	Amazon.com	01/14/2025	70.49
01 1100 610 001		Filters for Ice Machine		57.50
		PO Books		12.99
01 1100 610 001 412	6812 JAN 25 1	Amazon.com	01/14/2025	109.98
		Scale for Ind Tech Class		109.98
01 1100 610 002	ESSINK JAN 25	Amazon.com	01/12/2025	408.01
		Preschool Snacks		408.01
01 2120 610 001	SPENCER JAN 25 1	Amazon.com	01/12/2025	29.75
		Guidance		29.75
01 2220 640 001	STORER JAN 25	Amazon.com	01/12/2025	429.83
		Library Books MS/HS		429.83
01 2220 640 001	STORER JAN 25 1	Amazon.com	01/12/2025	7.14
		Library Books MS/HS		7.14
01 2220 640 002	STORER JAN 25 2	Amazon.com	01/12/2025	226.07
		Library Books ELE		226.07
01 2220 640 002	STORER JAN 25 3	Amazon.com	01/12/2025	3.20
		Library Book - ELE		3.20
Total Amazon.com				<u>1,284.47</u>
01 1100 610 002	SCHUTZ JAN 25	Apple Inc.	01/14/2025	0.99
		App "Cut the Rope"		0.99
01 1100 610 002	SCHUTZ JAN 25 1	Apple Inc.	01/14/2025	1.98
		App "Cut the Rope"		1.98
01 1100 610 002	SCHUTZ JAN 25 2	Apple Inc.	01/14/2025	1.98
		App "Red's Flight"		1.98
Total Apple Inc.				<u>4.95</u>
01 2410 890 001	DACK JAN 25	Capital One	01/13/2025	10.30
		12 days of Christmas - Candy Canes		10.30
01 1100 610 001 411	DICKMANDER JAN 25	Capital One	01/15/2025	177.61
		FACS Supplies		177.61
01 1100 610 002	ESSINK JAN 25	Capital One	01/12/2025	36.72
		Preschool Snacks		36.72
01 1100 610 001	JORGENSEN JAN 25	Capital One	01/13/2025	23.97
		Health kits		23.97
01 2410 890 001	McAbee JAN 25	Capital One	01/13/2025	33.93
		12 days of Christmas - Plates		33.93
01 2410 890 001	McAbee JAN 25 1	Capital One	01/13/2025	35.34
		12 days of Christmas		35.34
01 2410 890 001	SCHIMONITZ JAN 25	Capital One	01/13/2025	52.80
		Block Party Supplies		52.80
Total Capital One				<u>370.67</u>
01 2410 580 001	McAbee JAN 25	Cornhusker Marriott Hotel	01/13/2025	16.50
		Principal Conference - Parking		16.50
Total Cornhusker Marriott Hotel				<u>16.50</u>
	GLEASON JAN 25	Dollar General	01/13/2025	12.65

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JANUARY 2025 GENERAL FUND CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 3535 610 000		HAL Sphero Snacks		12.65
	STORER JAN 25	Dollar General	01/12/2025	8.55
01 2220 890 002		Library Prizes		8.55
Total Dollar General				21.20
	TURNER - JAN 25	Evolution Powre Tools LLC	01/13/2025	18.12
01 1100 610 001 412		Chop Saw - Fence Cast		18.12
Total Evolution Powre Tools LLC				18.12
	DICKMANDER JAN 25	Family Dollar	01/15/2025	34.78
01 1100 610 001 411		FACS Supplies		34.78
	STORER JAN 25	Family Dollar	01/12/2025	13.05
01 2220 890 002		Library Prizes		13.05
Total Family Dollar				47.83
	DACK JAN 25	Freddy's	01/13/2025	11.26
01 2320 580 000		Wresting @ NPSP - Dack		11.26
Total Freddy's				11.26
	DICKMANDER JAN 25	Hobby Lobby	01/15/2025	66.01
01 1100 610 001 411		FACS Supplies		66.01
	PETERS JAN 25	Hobby Lobby	01/13/2025	96.57
01 1100 610 002 413		Music Ele Concert		96.57
	PETERS JAN 25 1	Hobby Lobby	01/13/2025	52.75
01 1100 610 002 413		Music Ele Concert		52.75
	POSPISIL JAN 25	Hobby Lobby	01/14/2025	22.95
01 1100 610 002		Classroom Ele Supplies		22.95
	SCHIMONITZ Jan 25	Hobby Lobby	01/13/2025	48.95
01 2410 890 001		Block Party Supplies		48.95
Total Hobby Lobby				287.23
	DACK JAN 25	Kohler Trailer Sales	01/13/2025	297.39
01 2610 890 000		Receiver Sway bar for trailer		297.39
Total Kohler Trailer Sales				297.39
	GLEASON JAN 25	Maline's Super Foods	01/13/2025	12.48
01 3535 610 000		HAL Sphero Snacks		12.48
	MULLEN JAN 25	Maline's Super Foods	01/13/2025	39.76
01 1100 610 001 417		STEM Batteries		39.76
Total Maline's Super Foods				52.24
	McAbee JAN 25	Millertime Pub	01/13/2025	25.27
01 2410 580 001		Principal Conference - Meal		25.27
Total Millertime Pub				25.27
	6758 JAN 25	NB Embroidery	01/13/2025	5,299.00
01 3599 610 000 153		Applegate Smar Stitch Embroidery Machine		2,500.00
01 6992 610 000		REAP Smart Stitch Embroidery Machine		2,799.00
Total NB Embroidery				5,299.00

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JANUARY 2025 GENERAL FUND CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2310 890 000	DACK JAN 25	Ole's	01/13/2025	114.92
		Negotiation Meeting		114.92
Total Ole's				114.92
01 2120 890 001	SPENCER JAN 25	Ozzies	01/12/2025	53.76
		FAFSA Meeting #1		53.76
01 2120 890 001	SPENCER JAN 25	Ozzies	01/12/2025	67.96
	1			
01 2120 890 001		FAFSA Meeting #2		67.96
Total Ozzies				121.72
01 2410 580 001	McAbee JAN 25	Panera Bread	01/13/2025	18.17
		Principal Conference - Meal		18.17
Total Panera Bread				18.17
01 2320 890 000	DACK JAN 25	Perkins Restaruant	01/13/2025	35.98
		Student Dental Checkup - Thank you		35.98
Total Perkins Restaruant				35.98
01 1100 610 002	POSPISIL JAN 25	Pink Cat Studio	01/14/2025	29.99
		Classroom Ele Subscription		29.99
Total Pink Cat Studio				29.99
01 2320 580 000	DACK JAN 25	Pizza Hut	01/13/2025	15.04
		RPAC Mtg - Dack		15.04
Total Pizza Hut				15.04
01 1200 610 002	STORER JAN 25	Really Great Reading	01/12/2025	560.00
		SPED Countdown & HD Word		560.00
Total Really Great Reading				560.00
01 2320 580 000	DACK JAN 25	Runza	01/13/2025	10.63
		BB@ NP - Dack		10.63
01 2410 580 001	McAbee JAN 25	Runza	01/13/2025	11.06
		BB Meal		11.06
Total Runza				21.69
01 3535 610 000	Stevenson JAN 25	Science Olympiad	01/13/2025	300.00
		State Registration: Science Olympiad		300.00
Total Science Olympiad				300.00
01 2220 890 002	STORER JAN 25	Subway	01/12/2025	7.47
		Library Prizes		7.47
Total Subway				7.47
01 1200 610 002	BROTT JAN 25	Teacher Pay Teacher	01/13/2025	13.36
		SPED - Ele Color - Animal - Matching		13.36
01 1200 610 001	ESSINK JAN 25	Teacher Pay Teacher	01/12/2025	12.99
		SPED Reading		12.99
01 1100 610 002	POSPISIL JAN 25	Teacher Pay Teacher	01/14/2025	5.50
		Classroom Ele Grinchmas		5.50
Total Teacher Pay Teacher				31.85

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JANUARY 2025 GENERAL FUND CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	6667 JAN 25	Verizon	01/13/2025	138.04
01 2510 530 000		December & January Telephone Expense		138.04
Total Verizon				<u>138.04</u>
	DACK JAN 25	Walgreens	01/13/2025	100.00
01 2310 890 000		Board Member Recognition Gift		100.00
Total Walgreens				<u>100.00</u>
Fund Number 01				<u>9,231.00</u>
Checking Account ID 1				<u>9,231.00</u>

Payee Type: Deduction		Check Type: Automatic Payment				Checking Account ID: 1		
<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>	
292120127	12/20/2024	X			EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	463.14	
292120128	12/20/2024	X			SITNE	NEBRASKA DEPARTMENT OF REVENUE	66.08	
Checking Account ID: 1				Void Total: 0.00		Total without Voids:	529.22	
Check Type Total: Automatic Payment				Void Total: 0.00		Total without Voids:	529.22	

Payee Type: Deduction		Check Type: Check				Checking Account ID: 1		
<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>	
33693	12/20/2024				REVOLVINGB	Revolving Business Account	2,124.35	
Checking Account ID: 1				Void Total: 0.00		Total without Voids:	2,124.35	
Check Type Total: Check				Void Total: 0.00		Total without Voids:	2,124.35	
Payee Type Total: Deduction				Void Total: 0.00		Total without Voids:	2,653.57	

Revenue Summary Report
Processing Month: 12/2024
DECEMBER 2024 HOT LUNCH FUND REVENUE

Fund: 06 LUNCH 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>
06 1000	Beginning Balance	5,071.00	0.00	0.00	0.00	5,071.00
06 1611	Daily Sales - Reimbursable	40,000.00	3,486.65	9,841.95	24.60	30,158.05
06 1620	Daily sales - Non reimbursable	21,329.00	1,171.00	5,245.85	24.59	16,083.15
	Subtotal: 1000	66,400.00	4,657.65	15,087.80	22.72	51,312.20
06 3150	State Reimbursement	4,800.00	0.00	0.00	0.00	4,800.00
	Subtotal: 3000	4,800.00	0.00	0.00	0.00	4,800.00
06 4210	Federal Reimbursement	68,000.00	5,542.01	22,093.61	32.49	45,906.39
	Subtotal: 4000	68,000.00	5,542.01	22,093.61	32.49	45,906.39
06 5200	Transfer	30,000.00	0.00	10,000.00	33.33	20,000.00
06 5690	Other Non-Revenue Receipts	1,000.00	82.16	232.34	23.23	767.66
	Subtotal: Debt Services	31,000.00	82.16	10,232.34	33.01	20,767.66
	Fund Total:	170,200.00	10,281.82	47,413.75	27.86	122,786.25

Cash Receipt Listing - Summary
DECEMBER 2024 HOT LUNCH REVENUE

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
	STATEOFNEB State of Nebraska	12/22/2024	LUNCH-SECT 4 6CENT FY2025	3427	172.44
	STATEOFNEB State of Nebraska	12/22/2024	LUNCH-SECTION 4 FY 2025	3428	804.72
	STATEOFNEB State of Nebraska	12/22/2024	LUNCH-SECTION 11 FY 2025	3429	3,741.67
	STATEOFNEB State of Nebraska	12/22/2024	BREAKFAST FY 2025	3430	823.18
	PERLINGERC Perlinger Cher	12/06/2024	2nd Chance Breakfast 12/02-12/06	3438	90.00
		12/13/2024	2nd Chance Breakfast 12/09-12/13	3439	82.00
		12/20/2024	2nd Chance Breakfast 12/16-12/20	3440	83.00
	PERLINGERC Perlinger Cher	12/02/2024	Daily Sales	3441	470.00
	REVTRAK RevTrak	12/04/2024	Hot lunch - Revtrak	3442	156.56
	REVTRAK RevTrak	12/05/2024	Hot lunch - Revtrak	3443	104.37
	PERLINGERC Perlinger Cher	12/06/2024	Daily Sales	3444	475.00
	REVTRAK RevTrak	12/29/2024	Daily Sales - Reimbursable	3445	81.41
	PERLINGERC Perlinger Cher	12/10/2024	Daily Sales	3446	592.65
	REVTRAK RevTrak	12/10/2024	Hot lunch - Revtrak	3447	208.74
	REVTRAK RevTrak	12/12/2024	Hot lunch - Revtrak	3448	260.92
	REVTRAK RevTrak	12/10/2024	Hot lunch - Revtrak	3449	313.11
	PERLINGERC Perlinger Cher	12/13/2024	Daily Sales	3450	560.00
	PERLINGERC Perlinger Cher	12/18/2024	Daily Sales	3451	340.00
	REVTRAK RevTrak	12/12/2024	Hot lunch - Revtrak	3452	367.38
	PERLINGERC Perlinger Cher	12/20/2024	Daily Sales	3453	41.00
	REVTRAK RevTrak	12/17/2024	Hot lunch - Revtrak	3454	104.37
		12/02/2024	2nd Chance Breakfast 11/25-11/26	3455	44.00
	REVTRAK RevTrak	12/27/2024	Hot lunch - Revtrak	3456	365.30
	PERLINGERC Perlinger Cher	12/30/2024	AlaCarte sales	3457	0.00
				Report Total:	<u>10,281.82</u>

Receipt Number:	Description:	Received From:	State of Nebraska	Detail Amount	Cash Account Number	Receipt Date:	Receipt Key:	Amount:
06 4210	LUNCH-SECT 4 6CENT FY2025	STATEOFNEB	State of Nebraska	172.44	06 101	12/22/2024	3427	172.44
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		
06 4210	LUNCH-SECTION 4 FY 2025	STATEOFNEB	State of Nebraska	804.72	06 101	12/22/2024	3428	804.72
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		
06 4210	LUNCH-SECTION 11 FY 2025	STATEOFNEB	State of Nebraska	3,741.67	06 101	12/22/2024	3429	3,741.67
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		
06 4210	BREAKFAST FY 2025	STATEOFNEB	State of Nebraska	823.18	06 101	12/22/2024	3430	823.18
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		
06 1620	2nd Chance Breakfast 12/02-12/06	PERLINGERC	Perlinger Cher	90.00	06 101	12/06/2024	3438	90.00
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		
06 1620	2nd Chance Breakfast 12/09-12/13	PERLINGERC	Perlinger Cher	90.00	06 101	12/13/2024	3439	82.00
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		
06 1620	2nd Chance Breakfast 12/16-12/20	PERLINGERC	Perlinger Cher	83.00	06 101	12/20/2024	3440	83.00
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		
06 1620	Daily Sales	PERLINGERC	Perlinger Cher	330.00	06 101	12/02/2024	3441	470.00
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		
06 1620	Daily Sales Reimbursable	PERLINGERC	Perlinger Cher	140.00	06 101	12/04/2024	3442	156.56
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		
06 5690	Hot lunch - Revtrak	PERLINGERC	Perlinger Cher	150.00	06 101	12/05/2024	3443	104.37
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		
06 5690	Revtrak Deposit Fee 4.37%	PERLINGERC	Perlinger Cher	6.56	06 101	12/05/2024	3443	104.37
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		
06 5690	Hot lunch - Revtrak	PERLINGERC	Perlinger Cher	100.00	06 101	12/05/2024	3443	104.37
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		
06 5690	Revtrak Deposit Fee 4.37%	PERLINGERC	Perlinger Cher	4.37	06 101	12/05/2024	3443	104.37
Chart of Account Number		Comment:		<u>Detail Description</u>		<u>Receivable Account Number</u>		

Cash Receipt Listing - Detail
DECEMBER 2024 HOT LUNCH REVENUE

Receipt Number:	Description:	Chart of Account Number	Detail Description	Received From:	Perlingerc	Cher	Comment:	Receipt Date:	Receipt Key:	Amount:
06 1611	Daily Sales		Daily Sales Reimbursable	PERLINGERC	Perlingerc	Cher		12/06/2024	3444	475.00
06 1620	Daily Sales		Daily Sales Non Reimbursable	PERLINGERC	Perlingerc	Cher		12/06/2024	3444	475.00
06 5690	Daily Sales		RevTrak Service Charge	PERLINGERC	Perlingerc	Cher		12/06/2024	3444	475.00
06 1611	Daily Sales		Daily Sales Reimbursable	PERLINGERC	Perlingerc	Cher		12/29/2024	3445	81.41
06 5690	Daily Sales		RevTrak Service Charge	PERLINGERC	Perlingerc	Cher		12/29/2024	3445	81.41
06 1611	Hot lunch - Revtrak		Daily Sales Reimbursable	PERLINGERC	Perlingerc	Cher		12/10/2024	3446	592.65
06 5690	Hot lunch - Revtrak		Revtrak Deposit Fee 4.37%	PERLINGERC	Perlingerc	Cher		12/10/2024	3446	592.65
06 1611	Hot lunch - Revtrak		Daily Sales Reimbursable	PERLINGERC	Perlingerc	Cher		12/10/2024	3447	208.74
06 5690	Hot lunch - Revtrak		Revtrak Deposit Fee 4.37%	PERLINGERC	Perlingerc	Cher		12/10/2024	3447	208.74
06 1611	Hot lunch - Revtrak		Daily Sales Reimbursable	PERLINGERC	Perlingerc	Cher		12/12/2024	3448	260.92
06 5690	Hot lunch - Revtrak		Revtrak Deposit Fee 4.37%	PERLINGERC	Perlingerc	Cher		12/12/2024	3448	260.92
06 1611	Hot lunch - Revtrak		Daily Sales Reimbursable	PERLINGERC	Perlingerc	Cher		12/10/2024	3449	313.11
06 5690	Hot lunch - Revtrak		Revtrak Deposit Fee 4.37%	PERLINGERC	Perlingerc	Cher		12/10/2024	3449	313.11
06 1611	Daily Sales		Daily Sales Reimbursable	PERLINGERC	Perlingerc	Cher		12/13/2024	3450	560.00
06 5690	Daily Sales		Revtrak Service Charge	PERLINGERC	Perlingerc	Cher		12/13/2024	3450	560.00
06 1611	Daily Sales		Daily Sales Reimbursable	PERLINGERC	Perlingerc	Cher		12/18/2024	3451	340.00
06 5690	Daily Sales		Revtrak Service Charge	PERLINGERC	Perlingerc	Cher		12/18/2024	3451	340.00
06 1611	Hot lunch - Revtrak		Daily Sales Reimbursable	PERLINGERC	Perlingerc	Cher		12/12/2024	3452	367.38
06 5690	Hot lunch - Revtrak		Revtrak Deposit Fee 4.37%	PERLINGERC	Perlingerc	Cher		12/12/2024	3452	367.38
06 1611	Hot lunch - Revtrak		Daily Sales Reimbursable	PERLINGERC	Perlingerc	Cher		12/20/2024	3453	41.00
06 5690	Hot lunch - Revtrak		Revtrak Deposit Fee 4.37%	PERLINGERC	Perlingerc	Cher		12/20/2024	3453	41.00

Description: Daily Sales	Detail Description	Comment:	Detail Amount	Cash Account Number	Receivable Account Number	Amount:
Chart of Account Number	Daily Sales Reimbursable	Received From: REVTRAK RevTrak	41.00	06 101	Receipt Key: 3454	104.37
06 1611		Comment:				
Receipt Number:	Detail Description	Received From: REVTRAK RevTrak	Detail Amount	Cash Account Number	Receivable Account Number	Amount:
Description: Hot lunch - Revtrak	Hot lunch: Revtrak	Received From: REVTRAK RevTrak	100.00	06 101	Receipt Key: 3455	44.00
Chart of Account Number	Revtrak Deposit Fee 4.37%	Received From: REVTRAK RevTrak	4.37	06 101	Receipt Key: 3456	365.30
06 1611		Comment:				
06 5690		Received From: PERLINGERC Perlinger Cher	Detail Amount	Cash Account Number	Receivable Account Number	Amount:
Receipt Number:	Detail Description	Received From: PERLINGERC Perlinger Cher	44.00	06 101	Receipt Key: 3457	0.00
Description: 2nd Chance Breakfast 11/25-11/26	2nd Chance Breakfast 11/25-11/26	Comment:				
Chart of Account Number	Hot lunch: Revtrak	Received From: REVTRAK RevTrak	Detail Amount	Cash Account Number	Receivable Account Number	Amount:
06 1620	Revtrak Deposit Fee 4.37%	Received From: REVTRAK RevTrak	350.00	06 101	Receipt Key: 3458	104.37
Receipt Number:	Detail Description	Received From: REVTRAK RevTrak	15.30	06 101	Receipt Key: 3459	44.00
Description: Hot lunch - Revtrak	Hot lunch: Revtrak	Received From: REVTRAK RevTrak	44.00	06 101	Receipt Key: 3460	365.30
Chart of Account Number	Revtrak Deposit Fee 4.37%	Received From: REVTRAK RevTrak	Detail Amount	Cash Account Number	Receivable Account Number	Amount:
06 1611	Hot lunch: Revtrak	Received From: REVTRAK RevTrak	606.75	06 101	Receipt Key: 3461	104.37
06 5690	AlaCarte - HS	Received From: REVTRAK RevTrak	(25.25)	06 101	Receipt Key: 3462	44.00
Receipt Number:	AlaCarte - ELE	Received From: REVTRAK RevTrak	25.25	06 101	Receipt Key: 3463	365.30
Description: AlaCarte sales	AlaCarte - ELE	Received From: REVTRAK RevTrak	606.75	06 101	Receipt Key: 3464	104.37
Chart of Account Number	AlaCarte - HS	Received From: REVTRAK RevTrak	Detail Amount	Cash Account Number	Receivable Account Number	Amount:
06 1611	AlaCarte - HS	Received From: REVTRAK RevTrak	(606.75)	06 101	Receipt Key: 3465	44.00
06 1611	AlaCarte - ELE	Received From: REVTRAK RevTrak	25.25	06 101	Receipt Key: 3466	365.30
06 1620	AlaCarte - ELE	Received From: REVTRAK RevTrak	25.25	06 101	Receipt Key: 3467	104.37
06 1620	AlaCarte - HS	Received From: REVTRAK RevTrak	606.75	06 101	Receipt Key: 3468	44.00

Summary Totals

Account Type	Cash Accounts	Receivable Accounts
Subtotal Revenue	10,281.82	10,281.82
Subtotal Expense		10,281.82
Subtotal General Ledger		
Total:	10,281.82	10,281.82

Monthly Account Summary

JANUARY 2025 HOT LUNCH EXPENDITURES

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
06	LUNCH FUND					
3100	Food Service Operations					
06 3100 110 000	Lunch Fund Salaries	80,000.00	5,050.25	29,136.34	50,863.66	36.42
06 3100 113 000	Hot Lunch - Subs	0.00	0.00	0.00	0.00	0.00
06 3100 130 000	Lunch Fund OT Pay	500.00	0.00	0.00	500.00	0.00
06 3100 150 000	Lunch Fund Addition Comp Pay	0.00	0.00	0.00	0.00	0.00
06 3100 210 000	Lunch Fund Dist Health	500.00	21.81	110.05	389.95	22.01
06 3100 220 000	Lunch Fund Dist Fica	6,200.00	372.58	2,153.20	4,046.80	34.73
06 3100 230 000	Lunch Fund District Ret	6,200.00	278.32	1,649.83	4,550.17	26.61
06 3100 237 000	Increased Retirement Contribution Rate	2,000.00	92.02	545.46	1,454.54	27.27
06 3100 630 000	Hot Lunch Supplies	60,000.00	2,850.79	25,857.95	34,142.05	43.10
06 3100 695 000	Lunch Other Misc Expenses	13,300.00	98.88	1,597.68	11,702.32	12.01
06 3100 733 000	Hot Lunch Equipment Purchased	0.00	0.00	0.00	0.00	0.00
06 3100 890 000	Hot Lunch Travel & Conference	1,500.00	0.00	0.00	1,500.00	0.00
3100	Food Service Operations	<u>170,200.00</u>	<u>8,764.65</u>	<u>61,050.51</u>	<u>109,149.49</u>	<u>35.87</u>
06	LUNCH FUND	<u>170,200.00</u>	<u>8,764.65</u>	<u>61,050.51</u>	<u>109,149.49</u>	<u>35.87</u>

Payee Type: Vendor Check Type: Automatic Payment Checking Account ID: 6

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
292120146	01/12/2025				REVTRAK	RevTrak	98.88
Checking Account ID: 6					Void Total:	0.00	Total without Voids: 98.88
Check Type Total: Automatic Payment					Void Total:	0.00	Total without Voids: 98.88

Payee Type: Vendor Check Type: Check Checking Account ID: 6

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
8560	01/13/2025				USBANK	US Bank Credit Card	227.46
8561	01/13/2025				CASHWADIST	Cash-wa Distributing, Inc.	623.55
8562	01/13/2025				HILANDDAIR	Hiland Dairy	761.59
8563	01/13/2025				PAXTONGROC	Paxton Grocery & Meats	339.30
8564	01/13/2025				USFOODS	US Foods	898.89
Checking Account ID: 6					Void Total:	0.00	Total without Voids: 2,850.79
Check Type Total: Check					Void Total:	0.00	Total without Voids: 2,850.79
Payee Type Total: Vendor					Void Total:	0.00	Total without Voids: 2,949.67
Grand Total:					Void Total:	0.00	Total without Voids: 2,949.67

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JANUARY 2025 HOT LUNCH CHECKS

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 6		Fund Number 06	LUNCH FUND	
	14447308	Cash-wa Distributing, Inc.	01/09/2025	632.55
06 3100 630 000		Hot Lunch Supplies		632.55
	C14448944	Cash-wa Distributing, Inc.	01/09/2025	66.95
06 3100 630 000		Hot Lunch Supplies		66.95
	CM3743211	Cash-wa Distributing, Inc.	01/09/2025	(75.95)
06 3100 630 000		Hot Lunch Supplies		(75.95)
Total Cash-wa Distributing, Inc.				<u>623.55</u>
	1813545	Hiland Dairy	01/09/2025	140.58
06 3100 630 000		Hot Lunch Supplies		140.58
	1813642	Hiland Dairy	01/09/2025	200.49
06 3100 630 000		Hot Lunch Supplies		200.49
	1813652	Hiland Dairy	01/09/2025	(63.67)
06 3100 630 000		Hot Lunch Supplies		(63.67)
	1813745	Hiland Dairy	01/09/2025	140.58
06 3100 630 000		Hot Lunch Supplies		140.58
	1813862	Hiland Dairy	01/09/2025	46.96
06 3100 630 000		Hot Lunch Supplies		46.96
	1813863	Hiland Dairy	01/09/2025	(4.23)
06 3100 630 000		Hot Lunch Supplies		(4.23)
	1813873	Hiland Dairy	01/09/2025	43.20
06 3100 630 000		Hot Lunch Supplies		43.20
	1813937	Hiland Dairy	01/09/2025	140.58
06 3100 630 000		Hot Lunch Supplies		140.58
	1814034	Hiland Dairy	01/09/2025	117.10
06 3100 630 000		Hot Lunch Supplies		117.10
Total Hiland Dairy				<u>761.59</u>
	6799	Paxton Grocery & Meats	01/09/2025	64.86
06 3100 630 000		Hot Lunch Supplies		64.86
	7236	Paxton Grocery & Meats	01/09/2025	57.15
06 3100 630 000		Hot Lunch Supplies		57.15
	7675	Paxton Grocery & Meats	01/09/2025	59.66
06 3100 630 000		Hot Lunch Supplies		59.66
	8564	Paxton Grocery & Meats	01/09/2025	6.77
06 3100 630 000		Hot Lunch Supplies		6.77
	8769	Paxton Grocery & Meats	01/09/2025	150.86
06 3100 630 000		Hot Lunch Supplies		150.86
Total Paxton Grocery & Meats				<u>339.30</u>
	4401143	US Foods	01/09/2025	898.89
06 3100 630 000		Hot Lunch Supplies		898.89
Total US Foods				<u>898.89</u>
Fund Number 06				<u>2,623.33</u>
Checking Account ID 6				<u>2,623.33</u>

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JANUARY 2025 HOT LUNCH REVTRAK

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 6	01.2025-0001	Fund Number 06 RevTrak	LUNCH FUND 01/12/2025	98.88
06 3100 695 000		Monthly Lunch Fee		19.95
06 3100 110 000		Collection Fee		78.93
Total RevTrak				<u>98.88</u>
Fund Number 06				<u>98.88</u>
Checking Account ID 6				<u>98.88</u>

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JANUARY 2025 HOT LUNCH CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number	Detail Description			Amount
Checking Account ID 6		Fund Number 06	LUNCH FUND	
	KITCHEN JAN 25 1	Capital One	01/13/2025	5.38
06 3100 630 000		Hot Lunch Supplies		5.38
	KITCHEN JAN 25 2	Capital One	01/13/2025	55.84
06 3100 630 000		Hot Lunch Supplies		55.84
	KITCHEN JAN 25 3	Capital One	01/13/2025	52.54
06 3100 630 000		Hot Lunch Supplies		52.54
	KITCHEN JAN 25 4	Capital One	01/13/2025	65.55
06 3100 630 000		Hot Lunch Supplies		65.55
	KITCHEN JAN 25 5	Capital One	01/13/2025	48.15
06 3100 630 000		Hot Lunch Supplies		48.15
Total Capital One				<u>227.46</u>
Fund Number 06				<u>227.46</u>
Checking Account ID 6				<u>227.46</u>

DECEMBER 2024 STUDENT ACTIVITY FINANCIALS

Fund: 05 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 0100	Activities	1,485.80	8,960.60	8,526.19	0.00	1,051.39
05 704 0101	Girls BB`	2,216.80	0.00	315.00	0.00	2,531.80
05 704 0102	Boys BB	1,173.50	0.00	850.00	0.00	2,023.50
05 704 0103	Volleyball	5,983.14	0.00	0.00	0.00	5,983.14
05 704 0104	Football	1,944.51	0.00	0.00	0.00	1,944.51
05 704 0105	Track	228.15	0.00	0.00	0.00	228.15
05 704 0113	Elementary	2,230.55	0.00	0.00	0.00	2,230.55
05 704 0114	Student Council	6,211.63	2,068.50	230.00	0.00	4,373.13
05 704 0115	National Honor Society	2,669.64	0.00	165.00	0.00	2,834.64
05 704 0117	FPS	83.36	0.00	0.00	0.00	83.36
05 704 0118	Letterclub	1,163.53	0.00	0.00	0.00	1,163.53
05 704 0119	Yearbook	6,040.00	0.00	40.00	0.00	6,080.00
05 704 0120	Music - Band	165.08	0.00	0.00	0.00	165.08
05 704 0122	science	14.75	0.00	0.00	0.00	14.75
05 704 0123	FACS	945.94	0.00	0.00	0.00	945.94
05 704 0124	Quiz Bowl	2,800.03	0.00	0.00	0.00	2,800.03
05 704 0125	Drama/One Act	2,419.71	764.34	212.00	0.00	1,867.37
05 704 0128	Library	1,812.00	62.22	0.00	0.00	1,749.78
05 704 0129	Courtesy Fund	882.13	25.98	10.00	0.00	866.15
05 704 0130	Student Activity Fees	380.02	0.00	0.00	0.00	380.02
05 704 0131	Misc.	203.06	84.00	0.00	0.00	119.06
05 704 0132	Shop	731.41	0.00	0.00	0.00	731.41
05 704 0133	Concessions	2,358.25	4,227.35	10,751.96	0.00	8,882.86
05 704 0136	X-Country	1,711.96	0.00	0.00	0.00	1,711.96
05 704 0140	FFA	17,636.59	4,372.39	5,071.04	0.00	18,335.24
05 704 0142	Student Misc.	465.60	0.00	0.00	0.00	465.60
05 704 0143	Class of 2019	70.00	0.00	0.00	0.00	70.00
05 704 0144	Cheerleading & Dance Team	2,143.11	0.00	0.00	0.00	2,143.11
05 704 0145	Hanich Trust	36,589.52	1,476.91	0.00	0.00	35,112.61
05 704 0146	Science Olympiad	2,276.72	0.00	0.00	0.00	2,276.72
05 704 0147	Tiger Apparel	7.53	0.00	0.00	0.00	7.53
05 704 0149	Golf	471.51	0.00	0.00	0.00	471.51
05 704 0152	Circle of Friends	631.09	0.00	0.00	0.00	631.09
05 704 0153	Wrestling	1,659.30	0.00	0.00	0.00	1,659.30
05 704 0154	Activities Vending Machine	422.97	0.00	259.00	0.00	681.97
05 704 0155	Tiger 1 (LifeSkills)	0.03	0.00	0.00	0.00	0.03
05 704 0156	Memorial Fund	1,745.00	0.00	0.00	0.00	1,745.00

DECEMBER 2024 STUDENT ACTIVITY FINANCIALS

Fund: 05 ACTIVITY FUND

Chart of Account Number Chart of Account Description

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 0159	Speech	418.00	0.00	0.00	0.00	418.00
05 704 0160	Class of 2025	2,789.80	0.00	0.00	0.00	2,789.80
05 704 0161	Class of 2026	6,427.60	2,359.26	3,490.00	0.00	7,558.34
05 704 0162	Class of 2027	6,512.50	0.00	0.00	0.00	6,512.50
05 704 0163	Class of 2028	381.06	0.00	0.00	0.00	381.06
05 704 0166	Tiger Fabrication	5,133.48	1,391.10	2,305.00	0.00	6,047.38
05 704 0167	E-Sports	2,052.01	0.00	0.00	0.00	2,052.01
Fund Total: 05		133,688.37	25,792.65	32,225.19	0.00	140,120.91

Cash Receipt Listing - Summary
DECEMBER 2024 ACTIVITY REVENUE

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
	WHITETREY White Trey	12/17/2024	Tigers Fabrication	3424	365.00
	SEM Sumner-Eddysville-Miller	12/17/2024	All District Medals FB	3425	16.80
		12/01/2024	Courtesy Fund	3469	10.00
		12/01/2024	Display case shirt	3470	20.00
	SCHIMONITZ Schimonitz Mary	12/02/2024	Yearbook Ad	3471	40.00
	FOXTANIA Fox Tania	12/02/2024	One Act Shirts	3472	150.00
	WHITETREY White Trey	12/02/2024	Tiger Fabrication #8659 SV Ranch	3473	200.00
	SCHIMONITZ Schimonitz Mary	12/02/2024	STUCO Shirts	3474	230.00
	TURNERCORE Turner Corey	12/02/2024	FFA Donation SV Ranceh #8660	3475	500.00
		12/02/2024	Concessions Jamboree	3476	1,549.55
		12/02/2024	Gate Jamboree	3477	1,585.00
		12/05/2024	Jr. Class Donation - Gleason	3478	50.00
	SPENCERJEA Spencer Jean	12/05/2024	Jr. Class Coke Fundraiser	3479	950.00
	SPENCERJEA Spencer Jean	12/05/2024	Jr. Class Coke Fundraiser	3480	2,490.00
	SPENCERJEA Spencer Jean	12/05/2024	NHS Greenery	3481	165.00
		12/09/2024	Gate Med Valley BB	3482	1,167.00
		12/09/2024	Concessions Med Valley BB	3483	1,867.25
		12/04/2024	Concessions JH BB Maywood-Hays	3484	605.25
	HARDINJUST Hardin Justin	12/04/2024	Boys BB Jerseys	3485	850.00
	JORGENSENS Jorgensen Scott	12/17/2024	FB Medals - Reimbursed	3487	23.52
	FOXTANIA Fox Tania	12/17/2024	One Act Donation	3488	62.00
		12/17/2024	Vending Machine	3489	259.00
		12/20/2024	Tiger Fabrication	3490	1,128.00
	TURNERCORE Turner Corey	12/20/2024	FFA Scoular #4399009	3491	4,571.04
		12/18/2024	Gate BB Perkins Co	3492	1,449.00
		12/18/2024	Concessions BB Perkins Co	3493	1,917.90
	MORLANDCHA Morland Chance	12/20/2024	Girls BB Reimbursed	3494	315.00
	WHITETREY White Trey	12/19/2024	Tiger Fabrication:	3495	612.00
		12/24/2024	Gate BB 12/20/24	3496	1,253.00
		12/24/2024	Concessions BB 12/20/24	3497	2,038.25
		12/30/2024	Concessions BB 12/28/24	3498	1,367.50
		12/30/2024	Gate BB 12/28/24	3499	1,727.00
		12/31/2024	Gate BB 12/30/24	3500	1,240.00
		12/31/2024	Concessions BB 12/30/24	3501	1,406.26
	WNB Western Nebraska Bank	12/31/2024	Interest December	3502	44.87

Report Total: 32,225.19

Receipt Number:	Description:	Received From:	Detail Amount	Cash Account Number	Receipt Date:	Receipt Key:	Amount:
05 1710 0166	Tigers Fabrication Chart of Account Number	WHITETREY White Trey Comment: Tiger Fabrication: Fote #2093	340.00	05 101	12/17/2024	3424	365.00
05 1710 0166	Tiger Fabrication: Potts #110 Chart of Account Number	WHITETREY White Trey Comment: Tiger Fabrication: Potts #110	25.00	05 101	12/17/2024	3425	16.80
05 1710 0100	All District Medals FB Chart of Account Number	SEM Summer-Eddysville-Miller Comment: All District Medals FB SEM	16.80	05 101	12/01/2024	3469	10.00
05 1710 0129	Courtesy Fund Chart of Account Number	SEM Summer-Eddysville-Miller Comment: Courtesy Fund	10.00	05 101	12/01/2024	3470	20.00
05 1710 0100	Display case shirt Chart of Account Number	SEM Summer-Eddysville-Miller Comment: Display case shirt	20.00	05 101	12/02/2024	3471	40.00
05 1710 0119	Yearbook Ad Chart of Account Number	SCHIMONITZ Schimonitz Mary Comment: Yearbook Ad	40.00	05 101	12/02/2024	3472	150.00
05 1710 0125	One Act Shirts Chart of Account Number	SCHIMONITZ Schimonitz Mary Comment: One Act Shirts	150.00	05 101	12/02/2024	3473	200.00
05 1710 0166	Tiger Fabrication #8659 SV Ranch Chart of Account Number	WHITETREY White Trey Comment: Tiger Fabrication #8659 SV Ranch	200.00	05 101	12/02/2024	3474	230.00
05 1710 0114	STUCO Shirts Chart of Account Number	SCHIMONITZ Schimonitz Mary Comment: STUCO Shirts	230.00	05 101	12/02/2024	3475	500.00
05 1710 0140	FFA Donation SV Ranceh #8660 Chart of Account Number	TURNERCORE Turner Corey Comment: FFA Donation SV Ranceh #8660	500.00	05 101	12/02/2024	3476	1,549.55
05 1710 0133	Concessions Jamboree Chart of Account Number	TURNERCORE Turner Corey Comment: Concessions Jamboree	1,549.55	05 101	12/02/2024	3477	1,585.00

<u>Chart of Account Number</u> 05 1710 0100	<u>Detail Description</u> Gate Jamboree	<u>Detail Amount</u> 1,585.00	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 12/05/2024	<u>Receipt Key:</u> 3478	<u>Amount:</u> 50.00
Description: Jr. Class Donation - Gleason						
<u>Chart of Account Number</u> 05 1710 0161	<u>Detail Description</u> Jr. Class Donation - Gleason	<u>Detail Amount</u> 50.00	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 12/05/2024	<u>Receipt Key:</u> 3479	<u>Amount:</u> 950.00
Description: Jr. Class Coke Fundraiser						
<u>Chart of Account Number</u> 05 1710 0161	<u>Detail Description</u> Jr. Class Coke Fundraiser	<u>Detail Amount</u> 950.00	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 12/05/2024	<u>Receipt Key:</u> 3480	<u>Amount:</u> 2,490.00
Description: Jr. Class Coke Fundraiser						
<u>Chart of Account Number</u> 05 1710 0161	<u>Detail Description</u> Jr. Class Coke Fundraiser	<u>Detail Amount</u> 2,490.00	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 12/05/2024	<u>Receipt Key:</u> 3481	<u>Amount:</u> 165.00
Description: NHS Greenery						
<u>Chart of Account Number</u> 05 1710 0115	<u>Detail Description</u> NHS Greenery	<u>Detail Amount</u> 165.00	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 12/09/2024	<u>Receipt Key:</u> 3482	<u>Amount:</u> 1,167.00
Description: Gate Med Valley BB						
<u>Chart of Account Number</u> 05 1710 0100	<u>Detail Description</u> Gate Med Valley BB	<u>Detail Amount</u> 1,167.00	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 12/09/2024	<u>Receipt Key:</u> 3483	<u>Amount:</u> 1,867.25
Description: Concessions Med Valley BB						
<u>Chart of Account Number</u> 05 1710 0133	<u>Detail Description</u> Concessions Med Valley BB	<u>Detail Amount</u> 1,867.25	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 12/04/2024	<u>Receipt Key:</u> 3484	<u>Amount:</u> 605.25
Description: Concessions JH BB Maywood-Hays						
<u>Chart of Account Number</u> 05 1710 0133	<u>Detail Description</u> Concessions JH BB Maywood-Hays	<u>Detail Amount</u> 605.25	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 12/04/2024	<u>Receipt Key:</u> 3485	<u>Amount:</u> 850.00
Description: Boys BB Jerseys						
<u>Chart of Account Number</u> 05 1710 0102	<u>Detail Description</u> Boys BB Jerseys	<u>Detail Amount</u> 850.00	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 12/17/2024	<u>Receipt Key:</u> 3487	<u>Amount:</u> 23.52
Description: FB Medals - Reimbursed						
<u>Chart of Account Number</u> 05 1710 0100	<u>Detail Description</u> FB Medals - Reimbursed Southwest PS	<u>Detail Amount</u> 10.08	<u>Cash Account Number</u> 05 101			
<u>Chart of Account Number</u> 05 1710 0100	<u>Detail Description</u> FB Medals - Reimbursed Wallace	<u>Detail Amount</u> 3.36	<u>Cash Account Number</u> 05 101			
<u>Chart of Account Number</u> 05 1710 0100	<u>Detail Description</u> FB Medals - Reimbursed Wa-Pa	<u>Detail Amount</u> 10.08	<u>Cash Account Number</u> 05 101			
Description: One Act Donation						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receipt Date:</u> 12/17/2024	<u>Receipt Key:</u> 3488	<u>Amount:</u> 62.00

Cash Receipt Listing - Detail
DECEMBER 2024 ACTIVITY REVENUE

05 1710 0133	Concessions BB 12/28/24	1,367.50	05 101				
Receipt Number:	Received From:			Receipt Date:	Receipt Key:	Amount:	
Description: Gate BB 12/28/24				12/30/2024	3499	1,727.00	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
05 1710 0100	Gate BB 12/28/24	1,727.00	05 101				
Receipt Number:	Received From:			Receipt Date:	Receipt Key:	Amount:	
Description: Gate BB 12/30/24				12/31/2024	3500	1,240.00	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
05 1710 0100	Gate BB 12/30/24	1,240.00	05 101				
Receipt Number:	Received From:			Receipt Date:	Receipt Key:	Amount:	
Description: Concessions BB 12/30/24				12/31/2024	3501	1,406.26	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
05 1710 0133	Concessions BB 12/30/24	1,406.26	05 101				
Receipt Number:	Received From:			Receipt Date:	Receipt Key:	Amount:	
Description: Interest December	WNB Western Nebraska Bank			12/31/2024	3502	44.87	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>		<u>Receivable Account Number</u>		
05 1710 0100	Interest December	44.87	05 101				

Summary Totals

<u>Account Type</u>	<u>Cash Accounts</u>	<u>Receivable Accounts</u>
Subtotal Revenue	32,225.19	
Subtotal Expense		
Subtotal General Ledger		
Total:	32,225.19	32,225.19

Check Register by Type
DECEMBER 2024 ACTIVITY EXPENDITURES

Payee Type: Vendor		Check Type: Check			Checking Account ID: 5		
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
5133	12/01/2024	X			USBANK	US Bank Credit Card	7,174.14
5134	12/04/2024	X			OCONNERCAM	Cam O'Conner	150.00
5135	12/04/2024	X			OCONNRHETT	Rhett O'Connor	150.00
5136	12/04/2024	X			WESTERNNEB	Western Nebraska Bank	300.00
5137	12/04/2024	X			EUSTISFARN	Eustis-Farnam Schools	125.00
5138	12/04/2024	X			PERKINSCSC	Perkins County Schools	100.00
5139	12/04/2024	X			COZADPUBLI	Cozad Public Schools	75.00
5140	12/04/2024	X			NEHSSPORTS	Nebraska HS Sports Hall of Fame Foundation	845.00
5141	12/04/2024	X			CASHWADIST	Cash-wa Distributing, Inc.	898.67
5142	12/04/2024	X			WALMART	Capital One	14.87
5143	12/04/2024	X			MENARDS	Menards	61.88
5144	12/04/2024	X			PAXTONGROC	Paxton Grocery & Meats	28.68
5145	12/05/2024	X			ANSELMOMER	Anselmo-Merna HS	240.00
5146	12/06/2024	X			WESTERNNEB	Western Nebraska Bank	500.00
5147	12/06/2024	X			WESTERNNEB	Western Nebraska Bank	500.00
5148	12/04/2024	X			OCONNERCAM	Cam O'Conner	50.00
5149	12/04/2024	X			OCONNRHETT	Rhett O'Connor	50.00
5150	12/04/2024	X			VAUGHNNELS	Nelson Vaughn	150.00
5151	12/04/2024	X			SMITHRYAN	Ryan Smith	195.00
5152	12/04/2024	X			SUKUPTODD	Todd Sukup	195.00
5153	12/05/2024	X			NIGHTSOUND	Jason Kimball	650.00
5154	12/10/2024	X			PAXTONGROC	Paxton Grocery & Meats	27.12
5155	12/12/2024	X			ANSELMOMER	Anselmo-Merna HS	80.00
5156	12/12/2024	X			NPSTPATS	North Platte St. Pats	100.00
5157	12/12/2024				STAPLETON	Stapleton Public Schools	70.00
5158	12/12/2024	X			WESTERNNEB	Western Nebraska Bank	160.00
5159	12/17/2024	X			JTFUNDRAIS	J&T Fundraising	1,418.50
5160	12/17/2024				GRAVESMATT	Matt Graves	165.00
5161	12/17/2024	X			HARMSALEX	Alex Harms	165.00
5162	12/17/2024	X			JOBMANDAV	David Jobman	165.00
5163	12/17/2024	X			OCONNERCAM	Cam O'Conner	40.00
5164	12/17/2024				OCONNRHETT	Rhett O'Connor	50.00
5165	12/17/2024	X			MITCHELLMI	Mitch Mitchell	40.00
5166	12/17/2024				THOMPSONLI	Lindley Thompson	50.00
5167	12/17/2024	X			WESTERNNEB	Western Nebraska Bank	500.00
5168	12/17/2024	X			WESTERNNEB	Western Nebraska Bank	500.00
5169	12/17/2024				NECORAL	Nebraska Coral	850.00
5170	12/17/2024	X			DREWSLINDA	Linda Drews	118.82
5171	12/17/2024	X			COKE	Coca-Cola	2,359.26
5172	12/18/2024				MCCOOKHS	McCook High School	15.00
5173	12/18/2024				SUTHERLAN2	Sutherland Public Schools	150.00
5174	12/20/2024	X			FERGUSONMA	Matt Ferguson	180.00
5175	12/20/2024	X			GUNDERSONJ	Jason Gunderson	40.00
5176	12/20/2024	X			KEYSTERRY	Terry Keys	180.00
5177	12/20/2024	X			MITCHELLMI	Mitch Mitchell	40.00
5178	12/20/2024	X			OCONNERCAM	Cam O'Conner	50.00
5179	12/20/2024				CHANDLERRO	Roper Chandler	50.00
5180	12/20/2024	X			VINTONJAYD	Jayden Vinton	180.00
5181	12/20/2024	X			WESTERNNEB	Western Nebraska Bank	500.00
5182	12/20/2024	X			WESTERNNEB	Western Nebraska Bank	500.00
5183	12/20/2024				OGALLALAPU	Ogallala Public Schools	85.71
5184	12/28/2024				BROSIUSAND	Andrew Brosius	165.00
5185	12/28/2024				HARMSALEX	Alex Harms	165.00
5186	12/28/2024				SWEDBERTGC	Collin Swedberg	165.00
5187	12/28/2024	X			WESTERNNEB	Western Nebraska Bank	500.00
5188	12/28/2024	X			WESTERNNEB	Western Nebraska Bank	500.00
5189	12/30/2024	X			WESTERNNEB	Western Nebraska Bank	500.00
5190	12/31/2024	X			WESTERNNEB	Western Nebraska Bank	1,000.00
5192	12/30/2024				ALBRECHTCO	Colton Albrecht	165.00

Check Register by Type
 DECEMBER 2024 ACTIVITY EXPENDITURES

Payee Type: Vendor		Check Type: Check			Checking Account ID: 5		
<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
5193	12/30/2024				BROSIUSAND	Andrew Brosius	165.00
5195	12/30/2024				ALBRECHTCO	Colton Albrecht	165.00
5196	12/31/2024				BROSIUSAND	Andrew Brosius	165.00
5197	12/31/2024				HARMSALEX	Alex Harms	165.00
5198	12/31/2024	X			WESTERNNEB	Western Nebraska Bank	500.00
5200	12/27/2024				NPHIGHSCHO	North Platte High School	25.00
5201	12/30/2024				HARMSALEX	Alex Harms	165.00
Checking Account ID: 5					Void Total:	0.00	Total without Voids: 25,792.65
Check Type Total: Check					Void Total:	0.00	Total without Voids: 25,792.65
Payee Type Total: Vendor					Void Total:	0.00	Total without Voids: 25,792.65
Grand Total:					Void Total:	0.00	Total without Voids: 25,792.65

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DECEMBER 2024 ACTIVITY EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	5	Fund Number 05	ACTIVITY FUND	
	5145 - BB Ref	Anselmo-Merna HS	12/05/2024	240.00
05 2900 890 000 100		HS BB Refs a@ NPCC		240.00
	5155 - Entry	Anselmo-Merna HS	12/12/2024	80.00
05 2900 890 000 100		Boys Wrestling Entry Fee		80.00
Total	Anselmo-Merna HS			320.00
	5184 - OFFICIAL	Brosius, Andrew	12/28/2024	165.00
05 2900 890 000 100		Official BB		165.00
	5193 - OFFICIAL	Brosius, Andrew	12/30/2024	165.00
05 2900 890 000 100		Official BB		165.00
	5196 - OFFICIAL	Brosius, Andrew	12/31/2024	165.00
05 2900 890 000 100		Official BB		165.00
Total	Brosius, Andrew			495.00
	5142- Hospitality	Capital One	12/04/2024	14.87
05 2900 890 000 100		Hospitality - coffee		14.87
Total	Capital One			14.87
	5141 - Concessions	Cash-wa Distributing, Inc.	12/04/2024	898.67
05 2900 890 000 133		Concessions BB		898.67
Total	Cash-wa Distributing, Inc.			898.67
	5179 - OFFICIAL	Chandler, Roper	12/20/2024	50.00
05 2900 890 000 100		Official BB		50.00
Total	Chandler, Roper			50.00
	5171 - CLASS 2026	Coca-Cola	12/01/2024	2,359.26
05 2900 890 000 161		Class of 2026 - Fundraiser		2,359.26
Total	Coca-Cola			2,359.26
	5192 - OFFICIAL	Colton Albrecht	12/30/2024	165.00
05 2900 890 000 100		Official BB		165.00
	5195 - OFFICIAL	Colton Albrecht	12/31/2024	165.00
05 2900 890 000 100		Official BB		165.00
Total	Colton Albrecht			330.00
	5139 - Entry	Cozad Public Schools	12/04/2024	75.00
05 2900 890 000 100		Wrestling Entry Fee		75.00
Total	Cozad Public Schools			75.00
	5170 - ONE ACT	Drews, Linda	12/17/2024	118.82
05 2900 890 000 125		One Act Supplies		118.82
Total	Drews, Linda			118.82
	5137 - Entry	Eustis-Farnam Schools	12/04/2024	125.00
05 2900 890 000 100		Wrestling Entry Fee		125.00
Total	Eustis-Farnam Schools			125.00
	5174 - OFFICIAL	Ferguson, Matt	12/20/2024	180.00
05 2900 890 000 100		Official BB		180.00

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DECEMBER 2024 ACTIVITY EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	Ferguson, Matt			180.00
	5160 - OFFICIAL	Graves, Matt	12/17/2024	165.00
05 2900 890 000 100		Official BB		165.00
Total	Graves, Matt			165.00
	5175 - OFFICIAL	Gunderson, Jason	12/20/2024	40.00
05 2900 890 000 100		Official BB		40.00
Total	Gunderson, Jason			40.00
	5161 - OFFICIAL	Harms, Alex	12/17/2024	165.00
05 2900 890 000 100		Official BB		165.00
	5185 - OFFICIAL	Harms, Alex	12/28/2024	165.00
05 2900 890 000 100		Official BB		165.00
	5197 - OFFICIAL	Harms, Alex	12/31/2024	165.00
05 2900 890 000 100		Official BB		165.00
	5201 - OFFICIAL	Harms, Alex	12/30/2024	165.00
05 2900 890 000 100		Official BB		165.00
Total	Harms, Alex			660.00
	5159 - STUCO	J&T Fundraising	12/17/2024	1,418.50
05 2900 890 000 114		Student Council - Butter Braids		1,418.50
Total	J&T Fundraising			1,418.50
	5162 - OFFICIAL	Jobman, David	12/17/2024	165.00
05 2900 890 000 100		Official BB		165.00
Total	Jobman, David			165.00
	5176 - OFFICIAL	Keys, Terry	12/20/2024	180.00
05 2900 890 000 100		Official BB		180.00
Total	Keys, Terry			180.00
	5172 - Entry	McCook High School	12/18/2024	15.00
05 2900 890 000 100		Girls Wrestling Entry Fee		15.00
Total	McCook High School			15.00
	5143 - ONE ACT	Menards	12/11/2024	61.88
05 2900 890 000 125		One Act Supplies		61.88
Total	Menards			61.88
	5165 - OFFICIAL	Mitchell, Mitch	12/17/2024	40.00
05 2900 890 000 100		Official BB		40.00
	5177 - OFFICIAL	Mitchell, Mitch	12/20/2024	40.00
05 2900 890 000 100		Official BB		40.00
Total	Mitchell, Mitch			80.00
	5169 - SING NE	Nebraska Coral	12/17/2024	850.00
05 2900 890 000 145		17 Students - Sing Around of NE		850.00
Total	Nebraska Coral			850.00
	5140 - JAMBOREE	Nebraska HS Sports Hall of Fame Foundation	12/04/2024	845.00
05 2900 890 000 100		BB Jamboree Reimbursement		845.00

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DECEMBER 2024 ACTIVITY EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number	Detail Description			Amount
Total	Nebraska HS Sports Hall of Fame Foundation			845.00
	5153 - SNOWBALL	Night Sounds Entertainment	12/05/2024	650.00
05 2900 890 000 114		Snowball Dance - STU Co		650.00
Total	Night Sounds Entertainment			650.00
	5200 - Entry	North Platte High School	12/27/2024	25.00
05 2900 890 000 100		Wrestling Entry Fee		25.00
Total	North Platte High School			25.00
	5156 - Entry	North Platte St. Pats	12/12/2024	100.00
05 2900 890 000 100		Boys Wrestling Entry Fee		100.00
Total	North Platte St. Pats			100.00
	5134 - OFFICIAL	O'Conner, Cam	12/04/2024	150.00
05 2900 890 000 100		Official BB		150.00
	5148 - OFFICIAL	O'Conner, Cam	12/06/2024	50.00
05 2900 890 000 100		Official BB		50.00
	5163 - OFFICIAL	O'Conner, Cam	12/17/2024	40.00
05 2900 890 000 100		Official BB		40.00
	5178 - OFFICIAL	O'Conner, Cam	12/20/2024	50.00
05 2900 890 000 100		Official BB		50.00
Total	O'Conner, Cam			290.00
	5135 - OFFICIAL	O'Connor, Rhett	12/04/2024	150.00
05 2900 890 000 100		Official BB		150.00
	5149 - OFFICIAL	O'Connor, Rhett	12/06/2024	50.00
05 2900 890 000 100		Official BB		50.00
	5164 - OFFICIAL	O'Connor, Rhett	12/17/2024	50.00
05 2900 890 000 100		Official BB		50.00
Total	O'Connor, Rhett			250.00
	5183 - One Act Dist	Ogallala Public Schools	12/20/2024	85.71
05 2900 890 000 100		One Act District - 7 schools (\$600)		85.71
Total	Ogallala Public Schools			85.71
	5144 - Concessions	Paxton Grocery & Meats	12/04/2024	28.68
05 2900 890 000 133		Concessions		28.68
	5154 - Hanich	Paxton Grocery & Meats	12/10/2024	27.12
05 2900 890 000 145		Concessions		27.12
Total	Paxton Grocery & Meats			55.80
	5138 - Entry	Perkins County Schools	12/04/2024	100.00
05 2900 890 000 100		Wrestling Entry Fee		100.00
Total	Perkins County Schools			100.00
	5151 - OFFICIAL	Smith, Ryan	12/06/2024	195.00
05 2900 890 000 100		Official BB		195.00
Total	Smith, Ryan			195.00
	5157 - Entry	Stapleton Public Schools	12/12/2024	70.00

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DECEMBER 2024 ACTIVITY EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
05 2900 890 000 100		Girls Wrestling Entry Fee		70.00
Total	Stapleton Public Schools			70.00
	5152 - OFFICIAL	Sukup, Todd	12/06/2024	195.00
05 2900 890 000 100		Official BB		195.00
Total	Sukup, Todd			195.00
	5173 - Entry	Sutherland Public Schools	12/18/2024	150.00
05 2900 890 000 100		Boys Wrestling Entry Fee		150.00
Total	Sutherland Public Schools			150.00
	5186 - OFFICIAL	Swedberg, Collin	12/28/2024	165.00
05 2900 890 000 100		Official BB		165.00
Total	Swedberg, Collin			165.00
	5166 - OFFICIAL	Thompson, Lindley	12/17/2024	50.00
05 2900 890 000 100		Official BB		50.00
Total	Thompson, Lindley			50.00
	5150 - OFFICIAL	Vaughn, Nelson	12/06/2024	150.00
05 2900 890 000 100		Official BB		150.00
Total	Vaughn, Nelson			150.00
	5180 - OFFICIAL	Vinton, Jayden	12/20/2024	180.00
05 2900 890 000 100		Official BB		180.00
Total	Vinton, Jayden			180.00
	5136 - Concessions	Western Nebraska Bank	12/04/2024	300.00
05 2900 890 000 133		Concessions JH BB		300.00
	5146 - Concessions	Western Nebraska Bank	12/06/2024	500.00
05 2900 890 000 133		Concessions BB		500.00
	5147 - Gate	Western Nebraska Bank	12/06/2024	500.00
05 2900 890 000 100		Gate Med Valley BB		500.00
	5158 - Meals	Western Nebraska Bank	12/12/2024	160.00
05 2900 890 000 100		Meals (6) Saints Pats		60.00
05 2900 890 000 100		Meals (6) Anselmo-Merna		60.00
05 2900 890 000 100		Meals (4) Stapleton		40.00
	5167 - Gate	Western Nebraska Bank	12/17/2024	500.00
05 2900 890 000 100		Cash Gate		500.00
	5168 - Concessions	Western Nebraska Bank	12/17/2024	500.00
05 2900 890 000 133		Concessions BB		500.00
	5181 - Concessions	Western Nebraska Bank	12/20/2024	500.00
05 2900 890 000 133		Concessions BB		500.00
	5182 - Gate	Western Nebraska Bank	12/20/2024	500.00
05 2900 890 000 100		Cash Gate		500.00
	5187 - Gate	Western Nebraska Bank	12/28/2024	500.00
05 2900 890 000 100		Gate - Cash BB Trii 12/28/24		500.00
	5188 - Concessions	Western Nebraska Bank	12/28/2025	500.00
05 2900 890 000 133		Concessions BB		500.00
	5189 - Gate	Western Nebraska Bank	12/30/2024	500.00

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DECEMBER 2024 ACTIVITY EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
05 2900 890 000 100		Gate - Cash BB Tri 12/30/24		500.00
	5190 - Concessions	Western Nebraska Bank	12/30/2024	500.00
05 2900 890 000 133		Concessions BB		500.00
	5198 - Concessions	Western Nebraska Bank	12/31/2024	500.00
05 2900 890 000 133		Concessions BB		500.00
	5199 - Gate	Western Nebraska Bank	12/31/2024	500.00
05 2900 890 000 100		Gate - Cash BB Tri 12/31/24		500.00
Total	Western Nebraska Bank			<u>6,460.00</u>
Fund Number	05			<u>18,618.51</u>
Checking Account ID	5			<u>18,618.51</u>

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DECEMBER 2024 ACTIVITY CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	5	Fund Number 05	ACTIVITY FUND	
	6812 Dec 24 11	Amazon.com	12/01/2024	47.97
05 2900 890 000 125		One Act Supplies		47.97
	6812 Dec 24 12	Amazon.com	12/01/2024	19.98
05 2900 890 000 125		One Act Supplies		19.98
	6812 Dec 24 13	Amazon.com	12/01/2024	46.50
05 2900 890 000 125		One Act Supplies		46.50
	6812 DEC 24 14	Amazon.com	12/01/2024	172.97
05 2900 890 000 166		Tiger Fabrication supplies		172.97
	Spencer Dec 24	Amazon.com	12/01/2024	32.97
05 2900 890 000 129		Baby Shower - Runquist		32.97
	Spencer Dec 24 1	Amazon.com	12/01/2024	(1.64)
05 2900 890 000 129		Baby Shower - Runquist		(1.64)
	Spencer Dec 24 2	Amazon.com	12/01/2024	(5.35)
05 2900 890 000 129		Baby Shower - Runquist		(5.35)
	Turner DEC 24 15	Amazon.com	12/01/2024	41.31
05 2900 890 000 140		National FFA Indianapolis		41.31
Total Amazon.com				<u>354.71</u>
	Turner DEC 24	Applebees	12/01/2024	157.20
05 2900 890 000 140		National FFA Indianapolis		157.20
Total Applebees				<u>157.20</u>
	White DEC 24	Bomgaars	12/01/2024	15.87
05 2900 890 000 166		Tiger Fabrication supplies		15.87
Total Bomgaars				<u>15.87</u>
	7042 Dec 24 1	Capital One	12/01/2024	188.29
05 2900 890 000 125		One Act Supplies		188.29
Total Capital One				<u>188.29</u>
	White DEC 24	CC Beanie	12/01/2024	99.00
05 2900 890 000 166		Tiger Fabrication supplies		99.00
Total CC Beanie				<u>99.00</u>
	Turner DEC 24	Culvers	12/01/2024	73.06
05 2900 890 000 140		National FFA Indianapolis		73.06
Total Culvers				<u>73.06</u>
	MCABEE DEC 24	Dollar General	12/09/2024	94.05
05 2900 890 000 145		Hanich Family Night		94.05
Total Dollar General				<u>94.05</u>
	Turner DEC 24	Domino's Pizza	12/01/2024	103.07
05 2900 890 000 140		National FFA Indianapolis		103.07
Total Domino's Pizza				<u>103.07</u>
	TURNER DEC 24	Ewell Educational Services	12/01/2024	390.00
05 2900 890 000 140		FFA Subscriptions		390.00
Total Ewell Educational Services				<u>390.00</u>
	Turner DEC 24	Golden Corral	12/01/2024	123.99
05 2900 890 000 140		National FFA Indianapolis		123.99

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DECEMBER 2024 ACTIVITY CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total Golden Corral				<u>123.99</u>
	DICKMANDER DEC 24 R	Hobby Lobby	12/15/2024	84.00
05 2900 890 000 131		FACS Supplies Reimbursed		84.00
	KUENNING DEC 24	Hobby Lobby	12/09/2024	46.41
05 2900 890 000 145		Hanich Family Night		46.41
Total Hobby Lobby				<u>130.41</u>
	6812 DEC 24 1	Holiday Inn	12/01/2024	628.29
05 2900 890 000 140		National FFA Indianapolis Rm 1		628.29
	6812 DEC 24 2	Holiday Inn	12/01/2024	628.29
05 2900 890 000 140		National FFA Indianapolis Rm 2		628.29
	6812 DEC 24 3	Holiday Inn	12/01/2024	628.29
05 2900 890 000 140		National FFA Indianapolis Rm 3		628.29
	6812 DEC 24 4	Holiday Inn	12/01/2024	628.29
05 2900 890 000 140		National FFA Indianapolis Rm 4		628.29
Total Holiday Inn				<u>2,513.16</u>
	Turner DEC 24	I-Hop	12/01/2024	151.08
05 2900 890 000 140		National FFA Indianapolis		151.08
Total I-Hop				<u>151.08</u>
	Turner DEC 24	McDonalds Fast Food	12/01/2024	67.49
05 2900 890 000 140		National FFA Indianapolis		67.49
	Turner DEC 24 2	McDonalds Fast Food	12/01/2024	83.85
05 2900 890 000 140		National FFA Indianapolis		83.85
Total McDonalds Fast Food				<u>151.34</u>
	7042 Dec 24 2	Menards	12/01/2024	27.93
05 2900 890 000 125		One Act Supplies		27.93
Total Menards				<u>27.93</u>
	TURNER DEC 24	National FFA Organization	12/14/2024	198.00
05 2900 890 000 140		FFA - Jackets		198.00
	TURNER DEC 24 1	National FFA Organization	12/14/2024	264.00
05 2900 890 000 140		FFA - Jackets		264.00
Total National FFA Organization				<u>462.00</u>
	Turner DEC 24	Olive Garden	12/01/2024	196.03
05 2900 890 000 140		National FFA Indianapolis		196.03
Total Olive Garden				<u>196.03</u>
	6667 DEC 24	OYC Brands	12/09/2024	28.10
05 2900 890 000 145		Hanich Family Night		28.10
Total OYC Brands				<u>28.10</u>
	MCABEE DEC 24	Ozzies	12/09/2024	62.22
05 2900 890 000 128		Library Book club		62.22
	MCABEE DEC 24 1	Ozzies	12/09/2024	431.23
05 2900 890 000 145		Hanich Family Night		431.23

01/10/2025 10:25 AM

DECEMBER 2024 ACTIVITY CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	Ozzies			<u>493.45</u>
	White DEC 24	Park Wholesale, The	12/01/2024	388.33
05 2900 890 000 166		Tiger Fabrication supplies		388.33
	White DEC 24 1	Park Wholesale, The	12/01/2024	176.45
05 2900 890 000 166		Tiger Fabrication supplies		176.45
	White DEC 24 2	Park Wholesale, The	12/01/2024	538.48
05 2900 890 000 166		Tiger Fabrication supplies		538.48
Total	Park Wholesale, The			<u>1,103.26</u>
	7042 Dec 24 2	Paxton Grocery & Meats	12/01/2024	252.97
05 2900 890 000 125		One Act Supplies		252.97
Total	Paxton Grocery & Meats			<u>252.97</u>
	Turner DEC 24	Taco Bell	12/01/2024	10.15
05 2900 890 000 140		National FFA Indianapolis		10.15
Total	Taco Bell			<u>10.15</u>
	SJORGENSEN DEC 24	Valentinos	12/09/2024	55.02
05 2900 890 000 100		State XC Meal		55.02
Total	Valentinos			<u>55.02</u>
Fund Number	05			<u>7,174.14</u>
Checking Account ID	5			<u>7,174.14</u>

PAXTON CONSOLIDATED SCHOOLS

2023-2024

ANNUAL REPORT



308 North Elm Street
PO Box 368
Paxton, NE 69155
Phone: (308) 239-4283
Fax: (308) 239-4359
www.paxtonschools.org

PAXTON CONSOLIDATED SCHOOLS
2023-2024 ANNUAL REPORT

MISSION STATEMENT

**“THE MISSION OF THE PAXTON CONSOLIDATED SCHOOL DISTRICT IS TO
EMPOWER AND FOSTER A COMMUNITY OF LIFELONG LEARNERS.”**

DEMOGRAPHICS

The Paxton Consolidated School District #6 has a PK-5 elementary school and a combined 6-12 Junior and Senior High School. We are educating fifty-three (53) students from outside our district through the Option Enrollment Program and Three (3) students from our district are using the Enrollment Option Program to option out.

GRADE BY GRADE ENROLLMENT

GRADE	YEAR					
	19-20	20-21	21-22	22-23	23-24	24-25
PK	13	11	11	13	12	16
K	13	15	10	11	11	9
1	11	9	13	10	9	9
2	20	11	8	14	8	8
3	13	16	12	10	10	10
4	14	13	19	15	10	10
5	13	10	15	20	11	12
6	16	16	13	17	17	12
7	26	19	17	15	14	20
8	17	23	19	18	19	12
9	6	16	22	16	16	18
10	21	6	15	22	19	14
11	17	20	9	16	24	20
12	23	17	19	9	18	24
TOTAL	223	202	202	206	198	194

STUDENT CHARACTERISTICS

2023-2024

Characteristics	State Average	District Average
Eligible for free and reduced price meals	51.80%	43.78%
Moving in or out during the school year	4.14%	4.31%
Learning the English Language	9.15%	*
Receiving special education services	16.77%	15.22%

* Data has been masked to protect the identity of students using one the following criteria:

- 1) Fewer than 10 students were reported in a group.
 - a) Fewer than 5 students were reported at a performance level.
- 2) All students were reported in a single group or performance category.

Based on pre-kindergarten through 12th grade fall enrollment

Students Eligible for Free and Reduced Price Meals

	2021-2022	2022-2023	2023-2024
State	41.31%	49.88%	51.80%
District	45.64%	44.93%	43.78%

Special Education Trends

	2021-2022	2022-2023	2023-2024
State	15.92%	16.45%	16.77%
District	15.85%	15.56%	15.22%

Mobility Rate

	2021-2022	2022-2023	2023-2024
State	4.22%	3.91%	4.14%
District	5.80%	6.25%	4.31%

Student Dropout Rate

	2020-2021	2021-2022	2022-2023	2023-2024
State	1.29%	1.60%	1.42%	1.66%
District	*	*	*	*

* Data has been masked to protect the identity of students when fewer than 10 students were reported in a group or fewer than 5 students were reported at a performance level.

Student Attendance Rates

	2021-2022	2022-2023	2023-2024
State	92.28%	92.50%	92.59%
District	94.91%	93.57%	95.28%

Average Years of Teaching Experience

	2020-2021	2021-2022	2022-2023	2023-2024
State	14	14	14	14
District	14	14	11	11

SCHOOL IMPROVEMENT

All students experience success through a continuous improvement process that builds student, parent/guardian/family and community engagement in order to enhance educational experiences and opportunities for all students.

To maintain Accreditation in the State of Nebraska, school systems comply with all regulations set forth in Rule 10.

Paxton schools is partnering with the Nebraska Association of School Board to develop a district wide Strategic Plan. A Strategic Plan will help to strengthen education by engaging all district stakeholders in the development of the district's mission, vision, and goals to support students learning in the coming years.

The school system will develop and implement a continuous school improvement process to promote quality learning for all students through the Strategic Plan. This process includes procedures and strategies to address quality learning, equity, and accountability. In public schools, the process incorporates multicultural education and all school systems must include the following activities at least once within each five years of the accreditation cycle.

- Review and update of the mission and vision statements.
- Collection and analysis of data about student performance, demographics, learning climate, and former high school students.
- Selection of improvement goals. At least one goal is directed toward improving student academic achievement.
- Development and implementation of an improvement plan which includes procedures, strategies, actions to achieve goals, and an aligned professional development plan.
- Evaluation of progress toward improvement goals.

Nebraska Student-Centered Assessment System (NSCAS)

NSCAS – English Language Arts All Students (Percent Proficient by Grade)

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Alternate 3rd-Year
2023-2024	100%	91%	58%	59%	50%	82%	0%
2022-2023	70%	64%	55%	31%	67%	68%	0%
2021-2022	42%	50%	44%	67%	47%	44%	0%

NSCAS - Mathematics All Students (Percent Proficient by Grade)

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Alternate 3rd-
2023-2024	86%	82%	67%	76%	83%	59%	0%
2022-2023	80%	71%	65%	38%	72%	47%	0%
2021-2022	50%	50%	56%	58%	53%	50%	0%

Nebraska State Accountability (NeSA) - Science All Students(Percent Proficient by Grade)

Data Years	Grade 03	Grade 04	Grade 05	Grade 06	Grade 07	Grade 08	Alternate 3rd-Year Cohort ¹
2023-2024	0%	0%	100%	0%	0%	76%	0%
2022-2023	0%	0%	85%	0%	0%	68%	0%

Beginning in 2017, 11th grade was tested via the ACT.

* Data has been masked to protect the identity of students using one of the following criteria:

- 1) Fewer than 10 students were reported in a group.
 - a) Fewer than 5 students were reported at a performance level.
- 2) All students were reported in a single group or performance category.

Pre-Kindergarten/Results Matter Gold

District Early Childhood Education Programs Child Outcomes Summary

Percent of Children in Spring 2023-2024 Meeting or Exceeding Widely Held Expectations

This report includes all 3-year-old and 4-year-old children, including children with disabilities, served by school districts. The Widely-Held Expectations Report represents the developmental expectations for most children in their age group or class, e.g., 3 year old class or 4 year old class. This report lets administrators and teachers know where children are relative to other children of the same age or class. At this time there are no state targets.

Level	Social-Emotional	Physical	Language	Cognitive	Literacy	Mathematics
District	69.23	84.62	46.15	76.92	76.92	61.94

School Facts

- **iPad Computers for all students in grades PK-12.**
- **Apple technology in every classroom.**
- **State of the Art Facilities**
- **Climate controlled classrooms**
- **10:1 Student Teacher ratio**



ACT

***Students who are in their third year of cohort at the high school level will participate in the NSCAS-ACT or NSCAS-Alternate Assessments. (The student cohort group represented by the data is the Class of 2023, 2022 and 2021)**

Definitions of NSCAS-ACT achievement levels

ACT Benchmark: Students that meet or exceed the ACT College Readiness Benchmark are equipped to enroll (without remediation) and succeed in a credit-bearing first-year course at a two-year or four-year institution, trade school, or technical school. Students have at least a 50% chance of getting a B or better and a 75% chance of getting C or better in a first-year related content course.

On Track: On Track students are approaching the ACT College Readiness Benchmark and are likely to be able to access credit-bearing first-year related content course at some Nebraska postsecondary institutions without remediation.

Developing: Students in the Developing Level are likely to need developmental courses before being able to access credit-bearing first-year courses in the majority Nebraska postsecondary institutions.

The percentage of overall proficiency in meeting the standards is calculated based upon the percentage of students scoring “On Track” and “ACT Benchmark” levels.

Performance by Group

Student performance on NSCAS is reported by various groups required by state and federal legislation. These groups include gender, race/ethnicity, eligibility for free/reduced price meals, migrant, special education, English Language Learners, and highly-mobile students.

DATA SOURCE: Nebraska Student and Staff Record System

Average Scale Scores: Range 1-36				
Level	Data Years	English Language Arts	Mathematics	Science
District	2023-2024	17.0	18.0	18.0
District	2022-2023	16.4	16.9	19.0
District	2021-2022	15.7	18.0	18.4



PROGRAMS

Something For Everyone

Our programs are just as diverse as the students we serve. We have Special Education Services for students who have diverse needs. We have instruction in Math, Computers, Science, and Humanities. In addition to a strong basic curriculum, high school students can choose from a number of courses in Vocational and Agriculture Education.

Courses offered to High School Students

English – English I, II, III, IV, English Interventions

Math – Algebra I & II, Geometry, Pre-Calculus, Applied Math, Personal Finance/Business Math, Pre-Algebra

Science – Physical Science, Biology, Chemistry, Human Anatomy/Physiology, Physics, Environmental Science, Animal Wildlife, Botany(Plant Science)

Social Studies – American History, World Geography, World History, American Government, Psychology

Business – Accounting I, Personal Finance, Computer Science

Art - Art I, II, III and IV, Ceramics, Graphic Design, Photography

Journalism – Yearbook

Speech & Drama – Speech I & II

Family Consumer Science – Adult Living, Child Development, Comprehensive FACS, Careers, Life Skills

Agriculture – Ag Sales & Entrepreneurship, Intro to Ag, Ag Business, Ag Mechanics, Beef Production, Metals and Fabrication, Plant Science

Music – Band, Vocal Music

Physical Education – Health & First Aid, PE, Weight Lifting

Foreign Language – Spanish I, II, III, MS (via DL)

Distance Learning – English 1010 & 1020, Speech, College Algebra & Applied Calculus Intro to Psychology, Intro to Sociology, Personal Finance and Principles of Accounting I, II

Online Courses – Intro to Psychology, Engineering, Nutrition, Medical Terminology

Edgenuity Courses – Students have access to online courses for credit. Courses are available in Health care, Finance, Technology, Emergency personnel classes along with core courses in Math, English, Science and Social Studies.

Transition Programs – Resource students work with staff to develop their own transition plans. This plan is created to assist the student in moving successfully from school to the adult world. Some of the resources used for the transition are the career education program, School to Work program, Student Aide opportunities, the Department of Vocational Rehabilitation, Job Training of Greater Nebraska, and Nebraska Job Service.

Student Assistance Team – A student who is having difficulty may be referred by parents or teachers for extra assistance. The SAT membership is made up of certified teachers that utilize problem solving and intervention strategies for all students to assist the teachers in providing good general education. This team defines and documents student behavior, initiates new strategies, and makes referrals for multidisciplinary evaluations.

Science Olympiad - This program is an academic enrichment program for students in grades 6-12. Students in grades 6-8 are classified in Division B while students in grades 9-12 are classified in Division C. Students work individually and on teams to solve scientific problems or participate in scientific activities. Events include: Anatomy, Boomilever, Crime Busters, Disease Detectives, Dynamic Planet, Helicopters, Meteorology, Metric Mastery, Robo-Cross; just to name a few. Students compete at the local, regional and state levels and have the chance to qualify for the National competition.

Future Problem Solvers – This program is an academic enrichment program for all students (who maintain a C average) in grades 6-12. These students learn problem solving skills and relate them to problems that may occur in the future. The future problem solving teams compete among other teams in the State of Nebraska, completing three packets per year. If they place in the top ten on the third packet, they qualify for the State FPS Bowl.

ESports – This program is new to district high school students. The program is a computer based gaming enrichment, providing competition for students against other districts across the state. ESports take a massive amount of communication and coordination among athletes. It allows for a deeper level of interaction and trains efficient communication. These skills honed in game readies students for life.

Regular season play will begin in September and teams will be paired for weekly competitions. These competitions will be played online from respective schools. Tournaments are held throughout the semester at different locations hosted by member schools. The year is divided into three seasons; fall, winter and spring with different game options for each.

In three years, Nebraska Esports participating schools have grown from 13 to over 70. Students have the ability to apply for scholarships and teams to play at the collegiate level.

Volunteer Program – Volunteers from the community enrich the school by providing assistance in the media center, classrooms, and extra-curricular activities.

Distance Learning/Online Courses – The Paxton School District offers distance learning opportunities utilizing state of the art portable DL systems. The school district belongs to the Southwest Nebraska Distance Learning Consortium, which includes post-secondary institutions, service units and about 30 other public schools in southwest Nebraska. Paxton currently offers distance learning instruction in College Algebra, Statistics, Speech, College English 1010 & 1020 and High School Accounting I. The community is welcome to use the distance learning opportunities throughout the daytime and evening for college class offerings. Students also have access to online courses through area colleges.

Internet Access – Paxton students and staff have wireless internet access throughout the entire campus. Educational Service Unit #16 provides the hookup for the district while Microsoft Internet Explorer software is used to access and communicate over the Internet. E-mail access is provided throughout the district's exchange e-mail server. The district utilizes a filtering system to help insure that sites deemed inappropriate are not accessed and employs an appropriate use policy or agreement with all students and staff. The school district also has a web site on the Internet www.paxtonschools.org. Individual building information such as curriculum, personal web pages for staff members, activities, and other related information are available. In addition, district office, board of education, hot lunch or transportation, daily bulletins, etc. are available on the web site.

Middle School – Paxton students in grades 6-8 experience a Middle School philosophy. This philosophy is giving students the opportunity to be taught by quality staff in their endorsed areas of expertise. Students transition between classes and begin to experience what it will be like when they reach high school.

POWERSCHOOL

PowerSchool - PowerSchool is Paxton Consolidated School's Student Information System. Powerschool is an Internet-based system that tracks student records and progress. Types of information managed by PowerSchool include, but are not limited to, grades, attendance records, school schedules, class schedules, and daily bulletins. All information can be accessed through an Internet browser by logging on to Paxton Consolidated Schools home page at: www.paxtonschools.org and selecting the PowerSchool thumbnail. Parents are given a login and password for each of their students. Parents who do not have access to the Internet at home are encouraged to use the Internet services provided by the Public Library or Paxton School's Media Center.

2024-2025 PAXTON SCHOOL PERSONNEL

Administration

Del Dack Superintendent/Elementary Principal
Stacy McAbee MS/HS Principal

Teachers

Jean Spencer PK – 12 Guidance Counselor
Erin Kuenning Title One, Preschool
Morgan Schaeffer Kindergarten
Dana Merrill 1st Grade
Jordan Cullers 2nd Grade
Libby Gleason 3rd Grade
Kendra Jay 4th Grade
Megan Mullen 5th Grade
Lisa Mitchell Title One, Assessment
Lindsey Jorgensen K-12 Physical Education
Corey Turner Ag Education/FFA
Trey White K-12 Art
Mary Schimonitz HS English
Scott Jorgensen HS History, Weights, AD
Anthony Julian MS Social Science/Science
Austin Uden HS Math
Michelle Thomas MS/HS Math
Jodi Storer Media Specialist/Reading Coach
Tara Peters K-12 Music
Brittany Brott PK-5 Resource
Katie Stevenson HS Science
Bethany Essink MS/HS Resource
Stacy Schutz Technology
ESU 5 Spanish I, II, III, IV
Sophia Jaeger Accounting I, II

Secretaries

Olene Beck
Cher Perlinger

Business Manager
Secretary

Custodians

Mike Morland
Nicole Potts
Chance Morland

Head Custodian
Custodian
Custodian

Cooks

Robin Peterson
Paula Rosentrater
Angela Fricke

Head Cook
Asst. Cook
Asst. Cook

Paraeducators

Lisa Babbitt
Kim Connick
Ana James
Crystal Fox
Brittany Kugler
Hayley Rundquist
Tatum Nielsen
Sara Vasquez
Jason Florom

Speech Language Pathologist

Hannah Robertson

ESU 16

School Psychologist

Luke McConnell
Kristi Chessmore

Bus Drivers

Matt Fox
Jim Knothe
Calvin Hoover

BOARD OF EDUCATION

Cory Holm
Doug Wasserman
Leah Fote
Michael Holzfaster
Brittany Hardin
Jeremy Spurgin

President
Vice-President
Secretary
Treasurer
Member
Member

FINANCE

Receipts

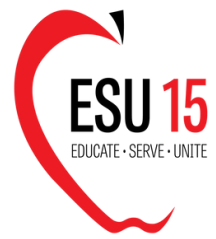
2023-2024 School Year

	2022-23	2023-24
County Receipts	\$32,481.00	\$32,474.00
Federal Receipts	\$220,334.00	\$35,588.00
Local Receipts	\$2,383,179.00	\$2,433,432.00
Other Receipts	\$22,923.00	\$129,923.00
State Aid (TEEOSA)	\$616,497.00	\$785,623.00
State Receipts other than TEEOSA	\$533,943.00	\$663,783.00
Total Receipts	\$3,809,357.00	\$4,080,823.00

EXPENDITURES

2023-2024 School Year

	2022-23	2023-24
Total Instruction	\$2,312,718.00	\$2,595,286.00
Support Services - Pupils	\$189,258.00	\$211,151.00
Support Services - Instruction	\$108,750.00	\$111,392.00
Support Services - General Administration	\$305,926.00	\$324,669.00
Office of the Principal	\$304,706.00	\$326,572.00
Central Services	\$28,201.00	\$31,588.00
Operation and Maintenance of Plant	\$405,064.00	\$377,566.00
Support Services - Pupils Transportation	\$128,692.00	\$149,858.00
Community Services Operation	\$8,876.00	\$12,963.00
Federal Programs	\$198,290.00	\$176,075.00
Other Expenditures	\$30,000.00	\$30,000.00
Total Expenditures	\$4,020,481.00	\$4,360,378.00



ESU 15 & 16

BOARD MEMBER WORKSHOP

JANUARY 15, 2025
5:00 pm - 9:00 pm

North Platte High School
1220 West 2nd Street
North Platte, NE 69101

✓ **4:45 pm - 5:00 pm**
Registration
Come early and enjoy coffee & cookies

✓ **5:00 pm - 6:00 pm**
Board of Education Lands and Funds (BELF)
Kelly Sudbeck; CEO
Purpose use and impact of BELF with a Q & A.

✓ **6:00 pm - 6:30 pm**
Dinner

✓ **6:30 pm - 7:30 pm**
Milford Public Schools
Dave Welsch; Board President
School funding and finances.

✓ **7:35 pm - 8:35 pm**
Perry Law Firm
Derek Aldridge & Haleigh Carlson
Legislation impacting education and legal scenarios
effecting school leaders.

Scan the QR code below to register or email
registration form to: mwalker@esusixteen.org



REGISTRATION FORM (or use QR Code to sign up)

ANNUAL ESU 15 & 16 BOARD MEMBER WORKSHOP

Wednesday, January 15, 2025

5:00 - 9:00 p.m. CT

North Platte High School

1220 West 2nd Street

North Platte, NE 69101



SCHOOL NAME: _____

BOARD MEMBERS AND ADMINISTRATORS ATTENDING

NAME	POSITION
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

- ❖ Board of Education Lands and Funds
- ❖ Milford Public Schools Board President
- ❖ Perry Law Firm

Fee: (includes Workshop, Refreshments and Dinner): \$45.00/participant

45 x _____ = \$ _____
School District will be billed after Event

Please complete and return to Michelle Walker by
Friday, January 10, 2025 at mwalker@esusixteen.org

Superintendent Contract Days 24-25
(230 contract days)

July	19
August	24
September	21
October	23
November	18
December	22

Total 127 days

- January
- February
- March
- April
- May
- June

NEGOTIATED AGREEMENT

2025-2026

BETWEEN THE

PAXTON EDUCATION ASSOCIATION

AND THE

BOARD OF EDUCATION

PAXTON CONSOLIDATED SCHOOLS

P.O. BOX 368

PAXTON, NEBRASKA 69155-0368

PREAMBLE

THIS AGREEMENT IS MADE AND ENTERED INTO THIS 13th DAY OF January, 2025 by and between the Board of Education of the School District of Paxton in the County of Keith, State of Nebraska (hereinafter referred to as the "Board") and the Paxton Education Association (hereinafter referred to as the "Association").

GENERAL PURPOSE

The Board and the Association recognize that the development of a quality education program for the children attending the public schools of Paxton is a joint responsibility, which can best be achieved by the agreement that all parties work toward common goals. The Board and the Association enter into this agreement with mutual dedication, recognizing that the experience, creativity, and judgment of all parties are necessary to reach the educational needs of the community. It is understood that this agreement does not include all teacher responsibilities and duties. These additional items are either outlined in the Board policies or are management prerogatives.

ASSOCIATION RECOGNITION

The Board recognizes the Association as the exclusive and sole collective bargaining representative for certificated teachers and certificated counselors who serve in non-supervisory and non-administrative capacities.

NONDISCRIMINATION

The Board and Association shall not discriminate against any employee or applicant who is to be employed for performance of this Agreement with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his or her race, color, religion, sex, disability, or national origin.

MANAGEMENT RIGHTS

Except as expressly modified or restricted by a specific provision of this Agreement, all statutory and inherent managerial rights, prerogatives, and functions are retained and vested exclusively in the District, including, but not limited to, the rights, in accordance with its sole and exclusive judgment and discretion: to reprimand, suspend, discharge, or otherwise discipline employees; to determine the number of employees to be employed; to hire employees, determine their qualifications and assign and direct their work; to promote, demote, transfer, lay off, recall to work, and retire employees; to set the standards of productivity and the services to be rendered; to determine the amount and forms of compensation for employees; to maintain the efficiency of operations; to determine the personnel, methods, means, and facilities by which operations are conducted; to set the starting and quitting time and the number of hours and shifts to be worked; to use independent contractors to perform work or services; to subcontract, contract out, close down, or relocate the District's operations or any part thereof; to expand, reduce, alter, combine, transfer, assign, or cease any job, department, operation, or service; to control and regulate the use of machinery, facilities, equipment, and other property of the District; to introduce new or improved research, production, service, distribution, and maintenance methods, materials, machinery and equipment; to determine the number, location and operation of departments,

divisions, and all other units of the District; to issue, amend and revise policies, rules, regulations, and practices; and to take whatever action is either necessary or advisable to determine, manage, and fulfill the mission of the District and to direct the District's employees. The District's failure to exercise any right, prerogative, or function hereby reserved to it, or the District's exercise of any such right, prerogative, or function in a particular way, shall not be considered a waiver of the District's right to exercise such right, prerogative, or function or preclude it from exercising the same in some other way not in conflict with the express provisions of this Agreement.

SAFETY COMMITTEE

The Superintendent may appoint members of the staff to serve on the safety committee as appropriate and as required by law.

WAIVER OF BARGAINING RIGHTS AND AMENDMENT TO AGREEMENT

During the negotiations resulting in this Agreement, the District and the Association each had the unlimited right and opportunity to make demands and proposals with respect to any subject matter as to which any state or federal law imposes an obligation to bargain, including but not necessarily limited to, the Industrial Relations Act (NEB. REV. STAT. §§ 48-801 through 48-839). Except as specifically set forth elsewhere in this Agreement, the District expressly waives its right to require the Association to negotiate, and the Association expressly waives its right to require the District to negotiate over all matter as to which state or federal law imposes an obligation to bargain, whether or not: (a) such matters are specifically referred to in this Agreement; (b) such matters were discussed between the District and the Association during the negotiations which resulted in this Agreement; or (c) such matters were within the contemplation or knowledge of the District or the Association at the time this Agreement was negotiated and executed. This Agreement contains the entire understanding, undertaking, and agreement of the District and the Association, after the exercise of the right and opportunity referred to in the first sentence of this section, and finally determines all matters of collective bargaining for its terms. Changes to this Agreement, whether by addition, waiver, deletion, amendment, or modification, must be reduced to writing and executed by both the District and the Association.

ASSOCIATION USE OF DISTRICT PROPERTY & COMMUNICATION SYSTEMS

The Association's use of the school district's equipment and communication system including teacher's mailboxes, voice mail boxes, electronic mail boxes, intercom, teacher bulletins, etc. must be consistent with the teacher's contractual obligations to attend to school business conscientiously during school hours and shall not interrupt the regular educational program of the school district. The Association shall provide the board with an accounting of its use of all district property as the board may request during the school year. The board may assess a reasonable fee for expendable supplies consumed and charge for the use of district equipment according to a schedule of costs. The Association's use of school district property shall comply with all state and federal laws, including the Nebraska Political Accountability and Disclosure Act.

STAFF INDEX AND TEACHER PLACEMENT FOR CONTRACT YEAR

The School District and each teacher have a mutual responsibility to monitor the administration of the provisions of this agreement so that the teacher covered by its terms receives appropriate compensation and benefits.

Annually, by September 1st, the School District shall provide the Association a report showing the placement of each teacher on the salary schedule, extra duty assignments made and insurance fringe benefits provided.

If the Association believes that any member of the bargaining unit is not being appropriately compensated in accordance with this agreement, it shall notify the School District of the claimed deviation within thirty days following receipt of the report.

SALARIES

Salary Schedule

The salary of each teacher covered by this Agreement for the 2025-2026 contract year is set forth in Appendix "A", which is attached hereto and made a part hereof.

VERTICAL MOVEMENT

Teachers who have completed a full year of service according to the teaching contract, shall move vertically one step on the salary schedule.

HORIZONTAL (LATERAL) MOVEMENT

Teachers who qualify for horizontal movement on the salary schedule pursuant to the terms and conditions of the next paragraph (entitled "SALARY SCHEDULE PLACEMENT") shall be entitled to move each year.

SALARY SCHEDULE PLACEMENT

Teachers entering the system shall be placed on the schedule according to the following guidelines:

The Board will grant previous teaching experience for initial placement on the salary schedule in the column, which accurately reflects the teacher's educational achievement. If the Board experiences difficulty in receiving suitable applicants for particular teaching positions, the Board is authorized at its sole discretion to offer incentive pay to attract suitable applicants or to lure a particular suitable applicant. Such incentive pay, to be offered one time only, shall not exceed 30% of the base salary per applicant, and shall be payable after the next regular monthly Board meeting following the time the applicant's contract of employment with the District is approved by the Board or may be spread evenly among the pay periods during the first contract year. If, within three years of receiving such incentive pay, a teacher terminates his or her employment with the District for any reason other than termination of the teacher's contract due to reduction in force, the teacher shall at once become liable to reimburse the District for such incentive pay

as follows:

- (a) If the teacher completes less than one full year of the three year obligation, the teacher shall fully reimburse the District for all incentive monies paid to the teacher.
- (b) If the teacher completes one full year but less than two full years of the three year obligation, the teacher shall fully reimburse the District in an amount equal to two-thirds of the incentive monies paid to the teacher.
- (c) If the teacher completes two full years, but less than three full years of the three year obligation, the teacher shall reimburse the District in an amount equal to one-third of the incentive monies paid to the teacher.

College credits beyond the BA or master's degree level for salary schedule advancement will only be allowed if such college credits are earned (1) in subject areas in which the teacher is presently teaching, OR (2) in subject areas for which the teacher holds a subject-matter endorsement AND in which the Superintendent has expressly indicated the teacher is likely to be teaching. Whether proposed college credits meet these criteria will be determined solely by the Superintendent *prior to* teacher's enrollment in the college courses associated with such credits, which determination will not be unreasonably delayed.

Staff members hired after September 1985 may not advance to the MA+18 column if the 18 hours were earned more than five years prior to the first employment, provided however that the Board shall have the authority to deviate from said five-year limit.

Verification of work completed must be in the Superintendent's office once annually at the beginning of each school year before the teacher will be placed on the proper step.

Telecourse hours earned by faculty members will be accepted by the Paxton School if previous permission has been received. (These courses should be of benefit to both the teacher and the school.)

HEALTH CARE COVERAGE

Health, dental, and disability insurance programs will be negotiated as a part of the overall compensation package and will be in effect for the duration of the agreement unless that particular coverage is discontinued by the carrier or coverage of any kind can no longer be attained by said carrier prior to the end of the agreement in which case the Board and the Association will have to meet and mutually agree on comparable coverage that fits within the bounds of the previously agreed upon compensation package. Spouses employed by the District will be covered either by one being on the other's insurance plan or both being on a single plan. In the situation of one having the insurance plan, the other is not entitled to cash-in-lieu of insurance as they are deemed to be covered and receiving the benefit of the District's insurance plan.

As of the beginning of the agreement, the school district will pay 1/12 of the annual cost per month for employee, spouse and children, employee and spouse, employee and children or employee health care coverage and 1/12 of the annual cost per month for single dental PPO-80%

A & B with 50% C Coverage. Provisions for the health care insurance program shall be detailed in master policies and contracts. (Identified in Appendix B)

An employee may request family dental insurance in addition to his/her individual dental coverage. A monthly payroll deduction will be made to cover any additional premiums.

Employees have the option of taking the \$3,800 deductible Health Savings Account (HSA) eligible plan also. Employees taking the \$3,800 HSA plan will receive the difference between the monthly premium for the \$650 deductible plan and the \$3,800 HSA, and will need to open a Health Savings Account. Annual contributions to the HSA may be subject to certain limitations as specified by law.

Monthly deposits into each HSA account will begin once the employee become active on or about 1-1-26 for the 2025-26 school year. Health Savings Accounts will need to be opened by January 1, 2026. According to BC/BS, employees have the option of switching back to the other deductible plan offered after one year if the HSA deductible plan does not work for them. The District is required to offer the dual option HSA plan for three years.

The Board of Education shall offer a flexible benefits plan as defined in Section 125 of the Internal Revenue Code. The employer-funded portion of the plan shall require teachers to choose among (1) accepting employer-provided health insurance, on the terms described above; (2) accepting cash in the amount equal to the single health insurance premium cost for the \$650 deductible plan (except as limited by the spousal coverage restrictions found in the first paragraph of this section entitled "Health Care Coverage"). Employees who elect to receive the cash benefit shall receive payments on a pro-rated paid monthly basis, and these payments shall be taxable income but shall not be counted toward teacher retirement. [Neb. Rev. Stat. 79-902(39) (a)]

The cash benefit option shall not apply to any other benefits offered by the District.

No teacher shall be allowed to decline Employee (self-only) tier group health and dental coverage for purposes of receiving a cash payment under this Article unless said teacher has filed with the superintendent's office reasonable evidence that the teacher and all other individuals for whom the teacher reasonably expects to claim a personal exemption deduction for the taxable years covered by this Agreement have or will have minimum essential coverage during the term of this Agreement, other than coverage in the individual market whether or not obtained through the Health Insurance Marketplace.

The teacher must file an individual disclaimer which certifies that said teacher is covered by an alternate health insurance plan which aligns with the requirements of the preceding paragraph and which absolves both the School District and the Association of responsibility for any future financial ramifications encountered by said teacher as a result of that teacher's decision to decline participation in the District's health plan. Unless all of the foregoing conditions are satisfied *no earlier than* July 1, 2025, the School District will not honor requests for cash payment under this Article.

FLEXIBLE BENEFITS PLAN (Section 125)

In addition to the employer-funded portion of the Section 125 flexible benefits plan referred to above and as an alternative to the HSA plan outlined above, the District will offer an employee-funded flexible spending account option. The flexible spending accounts will allow employees, through a salary-reduction agreement, to direct a part of their salary, on a pre-tax basis, into special accounts that can be used throughout the year to reimburse employees for qualifying out-of-pocket medical expenses and/or dependent day care expenses. There are two separate flexible spending accounts: a Health Flexible Spending Account (Health FSA) and a Dependent Day Care Account. The Board will pay half the participation fee for the operation of the employee-funded portion of the 125 plan.

ANNUITIES, LIFE INSURANCE, AND DENTAL INSURANCE

The Board shall deduct from the participant's salary the premiums for policies sponsored by the school dealing with annuities, life insurance, and dental insurance as requested by each employee. (Identified in Appendix C)

LONG TERM DISABILITY (LTD)

The district will offer a LTD plan to all eligible employees. Participation in the LTD plan will be mandatory and the premiums for such participation shall be paid by the plan member with after tax dollars. The dollar equivalent of the annual premium for the LTD plan will be added to the base salary of all participants in the LTD plan.

403(b) and 457(b) TAX DEFERRED INVESTMENT PLAN

The Board shall adopt a plan allowing employees who so choose to participate in tax deferred investments pursuant to section 403(b) and 457(b) of the U.S. Tax Code. The terms of the plan shall be determined in the sole discretion of the Board and be in compliance with applicable law.

EMPLOYMENT AND PAY PERIODS

Employees' duties and pay periods will adhere to the following schedule unless proper fulfillment of duties requires earlier employment.

A. For a teacher employed on a nine month basis employment will begin according to the school calendar, which the board will adopt by April 15 of each year.

B. Teachers employed on an extended contract basis will complete the contracted days during the two weeks prior to the opening of school and the two weeks after the closing of school.

C. Payment for Certain Professional Services Performed During the Summer Break

Teachers participating superintendent approved in professional development over the summer will receive stipend pay equivalent to the current rate set by Educational Service Unit 16.

Teachers participating in professional services (i.e. teaching students) authorized by the superintendent for the district will be paid at the teacher's regular contracted per diem rate which shall be calculated by dividing the teacher's placement on the salary schedule by the number of duty days contained in the immediately preceding school year.

EXTRA DUTY

One of the essential conditions of employment by the district is a willingness on the part of each employee to perform the duties and tasks usually expected by the district. The Extra Duty Schedule is included as a part of Appendix D.

Extra Duty Experience Pay

Extra duty experience pay will be granted at a rate of 5% of the extra duty pay, per year of District experience, not to exceed ten years or 50% to the coaches/instructors of the following Extra Duty positions: athletics, music, speech & drama, FPS and Quiz Bowl.

Individuals, who have earned previous years of experience in the District, will be placed according to those years of experience, starting with the 2008-2009 contract year, and will advance each year until they reach the maximum of ten years.

The Board will grant up to 5 years of previous Head Coaching/Sponsor experience at the Varsity Level, for initial placement on the Extra-Duty Salary Schedule in the Experience column, which accurately reflects the Coach/Sponsor prior experience in another District in the following Extra Duty positions: athletics, music, speech & drama, FPS and Quiz Bowl.

Certificated staff members may be assigned extra duties such as coaching a sport, sponsoring a student club, or directing other extracurricular activities. Extra duty assignments shall be assigned at the discretion of the administration.

Full time certificated staff who are anticipated to work more than 1100 hours each school year are expected to work additional hours each month of the contract year in fulfillment of their extra duty assignments. Part-time certificated staff who are anticipated to spend fewer than 1100 hours in their regular teaching assignments each school year must track the hours they spend on extra duty assignments and submit those hours to the district bookkeeper monthly.

Certificated staff covered by the collective bargaining agreement between the board and the local education association will be paid the salary amounts set in that contract for performance of their extra duties.

Subject to the other provisions of this policy, certificated employees assigned to extra duty assignments shall be paid in 12 equal installments beginning with the first regular pay period of the contract year in which the services will be rendered. The payment for exempt employees assigned extra duty sponsorship duties after the beginning of their contract for a given school year shall be distributed evenly across the remaining pay periods for the school year beginning with the first pay period following the assignment.

Certificated employees who are assigned extra duties will be informed of that assignment in an assignment letter.

In addition to their regular teaching duties, teachers with extra duty will render service hours toward the performance of each of their extra duty assignments throughout the entirety of the contract year. This time should include tasks such as: continuously reviewing best practices for coaching/sponsoring your extra duty; determining any off-season professional development or meetings which you should attend; determining any pre-season or pre-event camps or activities which students should attend; supervising selected pre-season camps or activities; creating records and completing paperwork related to the extra duty; communicating with selected media outlets about the extra duty; training and preparing students prior to the beginning of the competition/activity/event schedule; reviewing or planning the competition/event schedule; studying film, selecting music or scripts, designing sets and costumes, arranging choreography and otherwise preparing for the competition or season; scheduling student meetings and events; actively supervising participating students before, during and after the season/event; study of best practices in sportsmanship and student character growth; and any other identified duties.

In the event a certificated staff member is assigned an extra duty assignment after the beginning of the school year in which the activity occurs, the district will report the extra duty pay and hours to the Nebraska State Retirement System beginning in the month when the teacher undertakes his/her assignment.

In the event a certificated staff member's overall employment and/or extra duty assignment is terminated prior to the end of the school year, he/she will not be paid any remaining amounts for extra duty service and those hours will not be reported to the Nebraska State Retirement System.

ASSIGNMENTS TO DUTIES AND RESPONSIBILITIES

These positions are assigned exclusively at the discretion of the Administration and the Board.

SUBSTITUTE SALARY

If a classroom teacher is requested to supervise another teacher's class during free or preparation period, the compensation will be 1/8 of daily substitute pay per period. "OR" A teacher substituting for another teacher may use the substitution to accumulate additional day of PTO leave.. If a teacher substitutes for another teacher during the school day an additional period, 1/8 of a day will be added to the substituting teacher's PTO leave. Financial payment and/or PTO leave credit will be processed at the end of the year.

COLLEGE CREDIT COURSES

Teachers may teach college credit courses made available to school district students. For purposes of this amendment, a college credit courses any course approved by the school district administration and school board. The term does not include courses taught outside of any teacher's employment by the Board.

The Board agrees to pay the teacher 40% of the tuition reimbursement that was paid to the District from the College. Payment will be made to the teacher once the postsecondary institution through which the class is offered reimburses the District. Payment will be included in full in the next payroll after that date.

SCHOOL DAY HOURS

The workday schedule is management prerogative and will not be negotiated. However, the normal workday will be 7:45 a.m. to 3:45 p.m. on in-service days and days when school is in operation. At times teachers may be asked to arrive early, or stay late for the purpose of teachers' meetings. On Fridays teachers may leave as soon as school is dismissed, if no extra duty has been assigned, if no teacher meeting has been called by the Administration, if no teacher is requested by a parent for a meeting, and if no IEPs have been scheduled. At least one week's notice must be given in advance of Friday after school teacher's meetings, except in case of an emergency.

LEAVES OF ABSENCE

As of the beginning of this agreement year, teachers shall be entitled to the following leaves of absence:

EMERGENCY OR SPECIAL SITUATIONS

In emergency or special situations when school is closed for a portion of a day faculty will be considered absent for fractional periods of the school day based on an eight period day. For example: A teacher absent for two periods (2/8) would be absent one-fourth (1/4) day. A teacher absent for four periods (4/8) would be absent one-half day (etc.). Days missed will be recorded using this fractional definition and sick leave, emergency leave, and professional leave days will be calculated following this procedure.

NOTIFICATION

In case it is necessary for a teacher to be absent, notification shall be given to the principal in sufficient time for him/her to secure the services of a substitute teacher.

A. Paid Time Off (PTO)

Personal leave, sick leave, the sick leave bank, and any other type of non-professional leave are being transitioned to PTO and a personal sick leave bank beginning with the 2025-26 school year. Any existing sick days accumulated by an employee will be moved and maintained in the employee's personal sick leave bank. Employees who have accumulated more than 40 sick days prior to the 2025-26 school year will be allowed to maintain that number of sick days in their personal sick leave bank but will not be allowed to accumulate any additional sick leave days until their bank drops below 40 days. Except for the initial transition exception, at no time will an employee's personal sick leave bank exceed 40 days.

1. Amount of Leave. Each full-time (1.0 FTE) employee will be credited with up to 13 days (104 periods) of PTO per year without loss of pay at the beginning of each school year. Employees employed on less than a 1.0 FTE basis shall receive the PTO on a pro-rata basis.

2. Use of Leave. PTO may be used for any purpose. PTO is discouraged immediately preceding or following any holiday; spring, fall, winter, or summer break; or any similar school break. PTO may not be used during parent/teacher conferences or in-service days, except for emergency reasons. PTO is limited to 5 consecutive days of use except in the case of emergency, illness or bereavement leave. The principal or superintendent may limit the number of staff members who may take PTO on the same day based upon availability of substitute teachers and will be determined on a first-come, first-served basis.
3. Reporting. Except in the case of emergency, illness, or bereavement leave, employees must submit PTO requests to the building principal at least 7 calendar days in advance of the first date upon which such proposed leave will begin. PTO requests are contingent on the school district's ability to retain a substitute teacher and must be submitted in person.
4. Increments. Employees may use PTO personal leave in 1 period increments.
5. Unused PTO. Any unused PTO leave at the end of the school year will be placed in the employee's personal sick leave bank up to a maximum of 40 sick leave days. Any unused PTO days that cannot be contributed to the sick leave bank at the end of the school year due to the 40-day limit will be paid out at the current daily substitute rate.

B. Sick Leave

1. Amount of Leave. Each full-time (1.0 FTE) employee will be allowed to accumulate up to 40 days of unused PTO as sick leave.
2. Use of Leave. Employees may only use sick leave if they have exhausted all of their PTO. Sick leave may be used for illness, injury, or disability when the employee is too ill to work or when the employee's family member is too ill to remain alone. Sick leave may also be used for medical, dental, and eye doctor appointments of the employee or family member. Family member means spouse or domestic partner and your or your spouse's or domestic partner's child, step-child, or foster child; parent or step-parent, grandparent, grandchild, or a "qualifying child" or "qualifying relative" as those terms are defined by the Internal Revenue Service. "Domestic partner" means a person of the same or opposite sex who: has shared the same regular and permanent residence with the employee for at least 3 months and has the current intent of doing so indefinitely; is at least 19 years of age; is not married to another person; is not related by blood closer than would bar marriage in Nebraska; and is financially interdependent or jointly responsible for basic living expenses.
3. Reporting. Absence due to sick leave must be reported as soon as practicable by the employee to the building principal. In the event that the building principal cannot be reached, the employee will report the absence to the superintendent. Absences must be reported through telephone call or text.

4. Increments. Employees may use PTO sick leave in 1 period increments.
5. Certification. The school district administration may require medical certification for any sick leave that exceeds 2 consecutive days or 16 consecutive hours.
6. Payment for Unused Sick Leave. Employees will not be paid for unused sick leave.

C. Additional Unpaid Leave

Employees covered by this agreement are entitled to up to 5 "dock days" of additional leave in excess of the leave provided herein, so long as their leave is otherwise qualifying under another leave provision in this agreement and they have complied with all of the requirements of that provision for taking the leave. Dock day leave will be taken at a reduction of 1/183rd of the employee's total salary and benefit cost per day. This provision shall not apply, and the employee is not allowed to take dock day leave, if the employee is eligible for any other type of leave, including but not limited to leaves such as those provided in this agreement, the FMLA, and/or short- or long-term disability. Employees who desire additional unpaid leave beyond those provided in this paragraph or this agreement may submit a request to the school board for a leave of absence as provided in NEB. REV. STAT. § 79-838.

SHORT TERM DISABILITY LEAVE

Staff members who suffer a short-term disability may use PTO leave during the period in which the employee is unable to teach. Staff members who are temporarily disabled and who do not have any accrued leave may take up to 30 days of unpaid leave during the period in which the employee is unable to teach.

PROFESSIONAL LEAVE

Two days of professional leave for professional development related to classroom teaching duties via attendance at a conference, program, event, seminar, class, course, and/or training will be granted teachers. Whether a specific conference, program, event, seminar, class, course, and/or training qualifies as valid professional development related to classroom teaching duties sufficient to entitle a teacher to such professional leave will be determined solely by the Superintendent.

Head coaches, assistant coaches, and directors will be allowed one day per sport coached to attend either a state sponsored activity or conference finals in their respective sport or activity with said day to be counted as professional leave.

FAMILY AND MEDICAL LEAVE

Use of the Family and Medical Leave Act will be governed by Federal rules and regulations in place at that time.

GRIEVANCE PROCEDURE-CERTIFIED STAFF

Faculty of this district who believes he or she has been discriminated against, denied a benefit, or excluded from participation, in any district education program or activity, in violation of this negotiated agreement may file a written complaint with the Superintendent of Schools within 90 calendar days of the alleged occurrence, provided that both parties acknowledge awareness of the occurrence of the alleged grievance. The Superintendent will review this written complaint and respond within six working days.

The Superintendent's response shall be provided to the grievant. If the complainant is not satisfied with such response, the grievant may submit a written appeal to the Board within ten working days. The appeal will indicate with particularity the nature of the disagreement with the response and the grievant's reason underlying such disagreement. A grievant shall have the right to have Association representatives present to represent the grievant at each level of the grievance procedure. The board shall also have the right to have representatives available at each level of the grievance procedure.

The Board shall consider the appeal at its next regularly scheduled board meeting or at a special board meeting following receipt of the response. The Board shall permit the grievant to address the Board in public or closed session, when such closed session is allowed by law, concerning the complaint and shall provide the grievant with its written decision in the matter within five working days from the date of completion of the hearing.

DURATION OF AGREEMENT

This contract shall be effective as of August 1, 2025, and shall continue through July 31, 2026. If a new and substitute contract has not been duly entered into prior to August 1, 2026, the terms of this contract shall continue in full force and effect until such substitute contract is adopted, which shall then be fully retroactive to August 1, 2026. New contracts of employment will be offered to teachers as recommended by the Administration and approved by the Board for each year of this agreement.

DOCUMENT AUTHORIZATION

The Parties to this Agreement mutually agree and covenant that each provision of the Negotiated Agreement was reviewed, analyzed and negotiated in good faith between the Parties and that each term, condition and provision of this Agreement when taken together constitute the essential elements of the Agreement between Paxton Public Schools and the Paxton Education Association. The Parties agree to be bound by all of the terms and conditions of this agreement. In witness whereof the Parties hereto caused this contract to be signed by their respective presidents, attested by their respective chief negotiators, and their signatures to be placed hereon, all on the day and year first above written.

Paxton Education Association

By _____
Its President

By _____
Chief Negotiator

Paxton School District #6

By _____
Its President

By _____
Chief Negotiator

Years of Experience

Appendix D

\$39,500.00

Duty	Start Date	Extra Duty Pay	% of Base	Years of Experience									
				1	2	3	4	5	6	7	8	9	10
HS Head Volleyball	NSAA Fall Activ	\$4,345.00	11.00%	\$217.25	\$434.50	\$651.75	\$869.00	\$1,086.25	\$1,303.50	\$1,520.75	\$1,738.00	\$1,955.25	\$2,172.50
HS Asst Volleyball	NSAA Fall Activ	\$2,804.50	7.10%	\$140.23	\$280.45	\$420.68	\$560.90	\$701.13	\$841.35	\$981.58	\$1,121.80	\$1,262.03	\$1,402.25
HS Head Football	NSAA Fall Activ	\$4,345.00	11.00%	\$217.25	\$434.50	\$651.75	\$869.00	\$1,086.25	\$1,303.50	\$1,520.75	\$1,738.00	\$1,955.25	\$2,172.50
HS Asst Football	NSAA Fall Activ	\$2,804.50	7.10%	\$140.23	\$280.45	\$420.68	\$560.90	\$701.13	\$841.35	\$981.58	\$1,121.80	\$1,262.03	\$1,402.25
HS Asst Football	NSAA Fall Activ	\$2,804.50	7.10%	\$140.23	\$280.45	\$420.68	\$560.90	\$701.13	\$841.35	\$981.58	\$1,121.80	\$1,262.03	\$1,402.25
HS Head Girls Basketball	NSAA Winter A	\$4,345.00	11.00%	\$217.25	\$434.50	\$651.75	\$869.00	\$1,086.25	\$1,303.50	\$1,520.75	\$1,738.00	\$1,955.25	\$2,172.50
HS Asst Girls Basketball	NSAA Winter A	\$2,804.50	7.10%	\$140.23	\$280.45	\$420.68	\$560.90	\$701.13	\$841.35	\$981.58	\$1,121.80	\$1,262.03	\$1,402.25
HS Head Boys Basketball	NSAA Winter A	\$4,345.00	11.00%	\$217.25	\$434.50	\$651.75	\$869.00	\$1,086.25	\$1,303.50	\$1,520.75	\$1,738.00	\$1,955.25	\$2,172.50
HS Head Boys Basketball	NSAA Winter A	\$4,345.00	11.00%	\$217.25	\$434.50	\$651.75	\$869.00	\$1,086.25	\$1,303.50	\$1,520.75	\$1,738.00	\$1,955.25	\$2,172.50
HS Asst Boys Basketball	NSAA Winter A	\$2,804.50	7.10%	\$140.23	\$280.45	\$420.68	\$560.90	\$701.13	\$841.35	\$981.58	\$1,121.80	\$1,262.03	\$1,402.25
HS Asst Boys Basketball	NSAA Winter A	\$2,804.50	7.10%	\$140.23	\$280.45	\$420.68	\$560.90	\$701.13	\$841.35	\$981.58	\$1,121.80	\$1,262.03	\$1,402.25
HS Head Track	NSAA Spring A	\$4,345.00	11.00%	\$217.25	\$434.50	\$651.75	\$869.00	\$1,086.25	\$1,303.50	\$1,520.75	\$1,738.00	\$1,955.25	\$2,172.50
HS Asst Track	NSAA Spring A	\$2,804.50	7.10%	\$140.23	\$280.45	\$420.68	\$560.90	\$701.13	\$841.35	\$981.58	\$1,121.80	\$1,262.03	\$1,402.25
HS Asst Track	NSAA Spring A	\$2,804.50	7.10%	\$140.23	\$280.45	\$420.68	\$560.90	\$701.13	\$841.35	\$981.58	\$1,121.80	\$1,262.03	\$1,402.25
Cross Country	NSAA Fall Activ	\$4,345.00	11.00%	\$217.25	\$434.50	\$651.75	\$869.00	\$1,086.25	\$1,303.50	\$1,520.75	\$1,738.00	\$1,955.25	\$2,172.50
Asst Cross Country	NSAA Fall Activ	\$2,804.50	7.10%	\$140.23	\$280.45	\$420.68	\$560.90	\$701.13	\$841.35	\$981.58	\$1,121.80	\$1,262.03	\$1,402.25
FFA	School Year	\$4,345.00	11.00%	\$217.25	\$434.50	\$651.75	\$869.00	\$1,086.25	\$1,303.50	\$1,520.75	\$1,738.00	\$1,955.25	\$2,172.50
Asst FFA	School Year	\$2,804.50	7.10%	\$140.23	\$280.45	\$420.68	\$560.90	\$701.13	\$841.35	\$981.58	\$1,121.80	\$1,262.03	\$1,402.25
Head Golf	NSAA Spring A	\$4,345.00	11.00%	\$217.25	\$434.50	\$651.75	\$869.00	\$1,086.25	\$1,303.50	\$1,520.75	\$1,738.00	\$1,955.25	\$2,172.50
Athletic Director	School Year	\$4,345.00	11.00%	\$217.25	\$434.50	\$651.75	\$869.00	\$1,086.25	\$1,303.50	\$1,520.75	\$1,738.00	\$1,955.25	\$2,172.50
HS Wrestling	NSAA Winter A	\$4,345.00	11.00%	\$217.25	\$434.50	\$651.75	\$869.00	\$1,086.25	\$1,303.50	\$1,520.75	\$1,738.00	\$1,955.25	\$2,172.50
Asst HS Wrestling	NSAA Winter A	\$2,804.50	7.10%	\$140.23	\$280.45	\$420.68	\$560.90	\$701.13	\$841.35	\$981.58	\$1,121.80	\$1,262.03	\$1,402.25
JH Wrestling	October 1st	\$1,287.70	3.26%	\$64.39	\$128.77	\$193.16	\$257.54	\$321.93	\$386.31	\$450.70	\$515.08	\$579.47	\$643.85
JH Volleyball	August-1st day	\$1,287.70	3.26%	\$64.39	\$128.77	\$193.16	\$257.54	\$321.93	\$386.31	\$450.70	\$515.08	\$579.47	\$643.85
JH Football	August-1st day	\$1,287.70	3.26%	\$64.39	\$128.77	\$193.16	\$257.54	\$321.93	\$386.31	\$450.70	\$515.08	\$579.47	\$643.85
Asst JH Football		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
JH Girls Basketball	November 1st	\$1,287.70	3.26%	\$64.39	\$128.77	\$193.16	\$257.54	\$321.93	\$386.31	\$450.70	\$515.08	\$579.47	\$643.85
JH Boys Basketball	November 1st	\$1,287.70	3.26%	\$64.39	\$128.77	\$193.16	\$257.54	\$321.93	\$386.31	\$450.70	\$515.08	\$579.47	\$643.85
JH Girls Track	March 1st	\$1,287.70	3.26%	\$64.39	\$128.77	\$193.16	\$257.54	\$321.93	\$386.31	\$450.70	\$515.08	\$579.47	\$643.85
JH Boys Track	March 1st	\$1,287.70	3.26%	\$64.39	\$128.77	\$193.16	\$257.54	\$321.93	\$386.31	\$450.70	\$515.08	\$579.47	\$643.85
JH Cross Country	August- 1st day	\$1,287.70	3.26%	\$64.39	\$128.77	\$193.16	\$257.54	\$321.93	\$386.31	\$450.70	\$515.08	\$579.47	\$643.85
Music	School Year	\$2,607.00	6.60%	\$130.35	\$260.70	\$391.05	\$521.40	\$651.75	\$782.10	\$912.45	\$1,042.80	\$1,173.15	\$1,303.50
Speech	NSAA Winter A	\$2,172.50	5.50%	\$108.63	\$217.25	\$325.88	\$434.50	\$543.13	\$651.75	\$760.38	\$869.00	\$977.63	\$1,086.25
Drama	NSAA Fall Activ	\$2,172.50	5.50%	\$108.63	\$217.25	\$325.88	\$434.50	\$543.13	\$651.75	\$760.38	\$869.00	\$977.63	\$1,086.25
Future Problem Solvers	School Year	\$1,185.00	3.00%	\$59.25	\$118.50	\$177.75	\$237.00	\$296.25	\$355.50	\$414.75	\$474.00	\$533.25	\$592.50
Future Problem Solvers	School Year	\$1,185.00	3.00%	\$59.25	\$118.50	\$177.75	\$237.00	\$296.25	\$355.50	\$414.75	\$474.00	\$533.25	\$592.50
Quiz Bowl	January 1st	\$1,185.00	3.00%	\$59.25	\$118.50	\$177.75	\$237.00	\$296.25	\$355.50	\$414.75	\$474.00	\$533.25	\$592.50
Asst. Speech	NSAA Winter A	\$1,185.00	3.00%	\$59.25	\$118.50	\$177.75	\$237.00	\$296.25	\$355.50	\$414.75	\$474.00	\$533.25	\$592.50
Asst. Drama	NSAA Fall Activ	\$1,185.00	3.00%	\$59.25	\$118.50	\$177.75	\$237.00	\$296.25	\$355.50	\$414.75	\$474.00	\$533.25	\$592.50
Dance	School Year	\$1,185.00	3.00%	\$59.25	\$118.50	\$177.75	\$237.00	\$296.25	\$355.50	\$414.75	\$474.00	\$533.25	\$592.50
Journalism	School Year	\$790.00	2.00%	\$39.50	\$79.00	\$118.50	\$158.00	\$197.50	\$237.00	\$276.50	\$316.00	\$355.50	\$395.00
MS Science Olympiad	School Year	\$1,777.50	4.50%	\$88.88	\$177.75	\$266.63	\$355.50	\$444.38	\$533.25	\$622.13	\$711.00	\$799.88	\$888.75
Asst. Science Olympiad	School Year	\$1,185.00	3.00%	\$59.25	\$118.50	\$177.75	\$237.00	\$296.25	\$355.50	\$414.75	\$474.00	\$533.25	\$592.50

SUPERINTENDENT'S CONTRACT

THIS CONTRACT is made by and between the Board of Education of the Paxton School District No. 6, located in Keith County in the State of Nebraska, hereinafter referred to as "the Board," and Del Dack, hereinafter referred to as "Superintendent."

WITNESSETH: That in accordance with action taken by the Board as recorded in the minutes of the Board meeting held on January 15, 2024 the Board hereby agrees to employ the Superintendent, and the Superintendent hereby agrees to accept such employment, subject to the following terms and conditions:

Section 1. Term of Contract. The Superintendent shall be employed for a time period beginning on the 1st of July, 2024, and expiring on the 30th of June, 2025. The Superintendent shall render at least 230 working days of service, as that term is defined herein, in the performance of his duties as Superintendent. The Superintendent shall keep complete and accurate records of his working days and shall provide the Board of Education with a report of his accumulated working days at least semi-annually.

Section 2. Salary. In consideration of the salary set forth below and of further agreements and considerations hereinafter stated, the Superintendent agrees to perform faithfully the duties of the Superintendent of Schools in and for the District as prescribed by the laws of the State of Nebraska and by the rules and regulations promulgated by the Board there under. For the period July 1, 2024 through June 30, 2025 said annual salary shall be \$156,000.00. The Superintendent's salary shall remain the same as the current salary, until a mutual agreement is reached. The Superintendent's salary shall be paid in equal installments in accordance with the policy of the Board governing payment of other professional staff employees of the district. The Board retains the right to adjust the Superintendent's annual salary upward during the term of this Contract, as an amendment hereto, without such adjustment constituting a new contract or extending the length of this Contract. The Superintendent's salary shall not be reduced during the term of this Contract.

Section 3. Professional Status. The Superintendent hereby affirms that he is not under contract with another school board or board of education covering any part of or all of the same term provided in this Contract. The Superintendent further affirms that throughout the term of this Contract he will hold a valid and appropriate certificate to act as a Superintendent of Schools in the State of Nebraska, which certificate shall be registered as required by law.

Section 4. Superintendent's Duties. The Superintendent shall organize and arrange the administrative and supervisory staff of the District in a manner, which best serves the schools of the District. The administration of instruction and business affairs shall be vested in the Superintendent and administered by him with the assistance of his staff. The Superintendent shall have the responsibility for selection, placement and transfer of personnel. He shall be responsible for initiating all personnel matters, which require action by the Board, which includes making recommendations to the Board concerning the termination or discharge of any personnel. The Superintendent agrees to devote his time, skill, labor and attention to his duties as Superintendent of schools throughout the term of this Contract; provided, however, the Superintendent, by agreement with the Board, may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations.

Section 5. Board-Superintendent Relationship. The Board shall have primary responsibility for formulating and adopting Board policy. The Superintendent shall be the chief administrative officer of the District, and shall have primary responsibility for implementation of Board policy. The parties agree, individually and collectively, to promptly refer all criticism, complaints and suggestions called to its attention to the Superintendent for action, study and/or recommendation, as appropriate.

Section 6. Discharge. The Contract of the Superintendent may be canceled or amended by a majority of the members of the School Board during the term of the Contract for any of the following reasons: (a) upon cancellation, termination, revocation, or suspension of the Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate by the State Board of education; (b) breach of any of the material provisions of the contract; (c) for any of the reasons set forth in this employment contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity; (j) intemperance; or (k) conviction of a felony. The procedures for cancellation during the term of the contract shall be in accordance with the applicable Nebraska Revised Statutes.

Section 7. Working Days. This contract shall obligate the Superintendent to perform 230 workdays of service to the district. For the purpose of this section, the term "working days" shall not include any Sunday, or legal holiday. "Working days" shall include, but not be limited to, all days that school is in session for students or certificated employees, together with Christmas break, fall break, spring break, and any other Board-approved days when school is otherwise not in session.

Section 8. Professional Development. The Superintendent shall attend appropriate professional meetings at the local, state, and national levels, provided that such attendance does not interfere with the proper performance of his duties under this Contract.

Section 9. Fringe Benefits. The Superintendent shall receive the following fringe benefits:

- a.) **Sick Leave.** The Superintendent shall have ten (10) days of paid sick leave per year. Sick leave will only be charged when the Superintendent fails to work due to illness on a day when the school district's central offices are otherwise open.
- b.) **Health and Dental Insurance.** The Board shall provide the Superintendent with the level of health and dental insurance coverage for which he qualifies, whether single or dependant, on the same terms and conditions as those benefits are provided to other members of the certificated staff.
- c.) **Transportation.** The Board shall reimburse the Superintendent for mileage to the extent such reimbursement is allowed by board policy.
- d.) **Professional Meetings.** The Superintendent shall be permitted to attend professional meetings at the local, state, and national level. The Superintendent shall only attend professional meetings if such attendance will not conflict with the Superintendent's performance of his job duties. The Board shall pay the following expenses incurred by the Superintendent in connection with his attendance at professional conferences: travel, meals, lodging, and registration fees.

- e.) **Membership Fees.** During the term of this Contract, the Board shall pay the Superintendent's membership fees for the following organizations: Nebraska Council of School Administrators, American Association of School Superintendents, Upon approval of the Board, the Board may pay the Superintendent's membership fees for other organizations.
- f.) **Retirement.** The Nebraska School Employees Retirement Act applies to the Superintendent's employment hereunder.
- g.) **Legal Actions.** If any legal action, including but not limited to a professional practice complaint, is threatened or filed against the Superintendent as a result of the Superintendent's good faith performance of his duties for the Board, the Board shall pay the expenses of defending such legal action to the maximum extent permitted by law. Notwithstanding anything herein to the contrary, this section shall not apply to professional practice complaints initiated by the Board against the Superintendent.

Section 10. No Penalty for Release or Resignation. There shall be no penalty for release or resignation by the Superintendent from this Contract; provided no resignation shall become effective until expiration of the Contract unless accepted by the Board, and the Board shall fix the time at which the resignation shall take effect.

Section 11. Compensation upon Termination. Upon lawful termination of this Contract for any reason, the compensation to be paid hereunder shall be an amount, which bears the same ratio to the annual salary specified as the number of months, or fraction thereof to the date of such termination occurs. Any portion of the salary paid, but not earned, prior to the date of termination of this contract shall be refunded by the Superintendent.

Section 12. Renewal of Contract after Contract Expiration Date. The Secretary of the Board shall, not later than the 1st day of February, 2025 notify the Superintendent in writing of the Board's intention not to renew this Contract. Failure to so notify the Superintendent shall result in an automatic renewal of this Contract for a period of one year from and after the Contract expiration date provided in Section 1 of this Contract. It shall be the obligation of the Superintendent to place the renewal of the Superintendent's contract on the Agenda of the regular board meeting for the month of January, 2025.


Section 13. Governing Laws. The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contract.

Section 14. Amendments to be in Writing. This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.


Section 15. Severability. If any portion of this Contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of this Contract.

IN WITNESS WHEREOF, the parties have executed this Contract on the dates indicated below.

EXECUTED BY THE BOARD the 15th day of April, 2024.

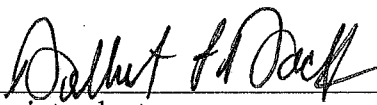


President or Chairman
Board of Education



Secretary, Board of Education

EXECUTED BY THE SUPERINTENDENT this 15th day of April, 2024 .



Superintendent

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6

PAXTON, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2024

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
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**DANA F. COLE
& COMPANY** LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Paxton Consolidated Public Schools District No. 6
Paxton, Nebraska

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, as of August 31, 2024, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's basic financial statements. The supplementary information on pages 22 - 35 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 22 - 24 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 supplementary information on pages 22 - 24 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 supplementary information on pages 25 - 35 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2024, on our consideration of Paxton Consolidate Public Schools District No. 6, Paxton, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 8, 2024

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

		<u>Program Receipts</u>		<u>Net (Disbursement) Receipt and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government Total Governmental Activities</u>
FUNCTIONS/PROGRAMS	Disbursements			
Governmental activities				
Instruction	2,826,490		438,296	(2,388,194)
Student support services	430,660	213,984		(216,676)
Instructional support	111,392			(111,392)
General administration	324,669			(324,669)
School administration	326,571			(326,571)
Central and business services	31,588			(31,588)
Operation and maintenance of plant	499,063			(499,063)
Student transportation	149,858			(149,858)
Community service	12,963			(12,963)
Nutrition Program	157,018	55,696	66,105	(35,217)
Debt service				
Principal	525,000			(525,000)
Interest	72,180			(72,180)
Other costs	750			(750)
Capital outlay	859,206			(859,206)
Total governmental activities	<u>6,327,408</u>	<u>269,680</u>	<u>504,401</u>	<u>(5,553,327)</u>
General receipts				
Taxes				
Property				2,901,848
Carline tax				15,355
Motor vehicle taxes				122,791
Penalties and interest on taxes				179
Interest income				59,353
County fines and license fees				32,474
Other income				82,668
Unrestricted state revenues				<u>1,242,422</u>
Total general receipts				<u>4,457,090</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

				Net (Disbursement) Receipt and Changes in Net Position
	Disbursements	Charges for Services	Program Receipts Operating Grants and Contributions	<u>Primary Governmental Total Governmental Activities</u>
Change in net position resulting from receipts and disbursements				(1,096,237)
NET POSITION, beginning of year				<u>3,582,686</u>
NET POSITION, end of year				<u>2,486,449</u>
 ASSETS				
Cash				1,199,962
Certificates of deposit				15,205
NLAIF pooled investments				525,877
Cash at county treasurer				<u>745,405</u>
TOTAL ASSETS				<u>2,486,449</u>
 NET POSITION				
Restricted for				
Capital projects				382,089
Debt service				1,045,605
Nutrition Program				9,167
Unrestricted				<u>1,049,588</u>
TOTAL NET POSITION				<u>2,486,449</u>

See accompanying notes to financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2024

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund		
RECEIPTS					
Local receipts					
Property taxes	2,288,471	119,541	493,836		2,901,848
Carline taxes	12,051	661	2,643		15,355
Motor vehicle taxes	122,791				122,791
Penalties and interest on taxes	141	6	32		179
Interest income	10,026	35,302	14,025		59,353
Rent and other local revenue	1,900				1,900
Meal sales				55,696	55,696
Student activities				213,984	213,984
County and ESU sources	32,474				32,474
State receipts	1,449,406	17,925	83,463	440	1,551,234
Federal receipts	129,924			65,665	195,589
Other	76,587			4,181	80,768
Total receipts	<u>4,123,771</u>	<u>173,435</u>	<u>593,999</u>	<u>339,966</u>	<u>5,231,171</u>
DISBURSEMENTS					
Instruction	2,826,490				2,826,490
Student support services	211,151			219,509	430,660
Instructional support	111,392				111,392
General administration	324,669				324,669
School administration	326,571				326,571
Central and business services	31,588				31,588
Operation and maintenance of plant	499,063				499,063
Student transportation	149,858				149,858
Community service	12,963				12,963
Nutrition Program				157,018	157,018
Debt service			597,930		597,930
Capital outlay		859,206			859,206
Total disbursements	<u>4,493,745</u>	<u>859,206</u>	<u>597,930</u>	<u>376,527</u>	<u>6,327,408</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(369,974)	(685,771)	(3,931)	(36,561)	(1,096,237)

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2024

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund		
OTHER FINANCING SOURCES (USES)					
Interfund transfers	(30,000)			30,000	
NET CHANGE IN FUND BALANCES	(399,974)	(685,771)	(3,931)	(6,561)	(1,096,237)
FUND BALANCES, beginning of year	1,310,465	1,067,860	1,049,536	154,825	3,582,686
FUND BALANCES, end of year	910,491	382,089	1,045,605	148,264	2,486,449
ASSETS					
ASSETS					
Cash in bank and on hand	323,888	(175,366)	918,381	133,059	1,199,962
Certificates of deposit				15,205	15,205
NLAF pooled investments		525,877			525,877
Cash at county treasurer	586,603	31,578	127,224		745,405
TOTAL ASSETS	910,491	382,089	1,045,605	148,264	2,486,449
FUND BALANCES					
FUND BALANCES					
Restricted for					
Capital projects		382,089			382,089
Debt service			1,045,605		1,045,605
Nutrition Program				9,167	9,167
Committed					
Student activities				139,097	139,097
Assigned	133,412				133,412
Unassigned	777,079				777,079
TOTAL FUND BALANCES	910,491	382,089	1,045,605	148,264	2,486,449

See accompanying notes to financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska (the District).

Reporting Entity

Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

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

Government-Wide Statements

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

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

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

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

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

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The District reports the following nonmajor governmental funds:

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.

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.

Basis of Accounting

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

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

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

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

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

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

Capital Assets

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

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

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.

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

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

Compensated Absences

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

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

Leases

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

Subscription-based Information Technology Arrangements

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

NOTE 2. CASH AND INVESTMENTS

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

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

Governmental activities	<u>1,741,044</u>
Type of Deposits	
Demand deposits	1,199,962
NLAF pooled accounts	525,877
Time deposits	<u>15,205</u>
Total deposits	<u>1,741,044</u>

Maturities of time deposits are as follows:

One year	<u>15,205</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2024, the District held bank deposits and also held funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAF).

The NLAF was formed in 1988 under the Interlocal Cooperation Act to provide a cash management program for school districts, educational service units and community colleges, public agencies, and other governmental subdivisions. The NLAF was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment fund is voluntary for its members. The objective of the fund is to provide a means for investors to achieve a high rate of return while preserving principal and maintaining liquidity, while investing only in instruments permitted by applicable Nebraska statutes. NLAF seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAF Board of Trustees is elected from representatives of various participants in the fund. The NLAF Board of Trustees has engaged PFM Asset Management, LLC, as administrator and investment advisor. For a copy of the most recent audit report for the NLAF, contact NLAF at 1-877-667-3523 or via the NLAF website at <https://www.nlafpool.org/>.

Bank Deposits

As of August 31, 2024, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits (Continued)

NLAF Deposits

State law required collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. As of August 31, 2024, all of NLAF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAF's name.

Investments

The NLAF is a pooled cash account that invests primarily in U.S. government & agency obligations and repurchase agreements. The NLAF seeks to maintain a stable net asset value of \$1 per share, but it is possible to lose money investing in the NLAF. The NLAF is not insured or guaranteed by the Federal Depository Insurance Corporation or any other governmental agency.

At August 31, 2024, the District had \$525,877 in NLAF investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

The District is exposed to risks noted below in relation to its investments in the NLAF. The District does not have a policy for these risks. The following NLAF risk policies below were taken from footnotes in the NLAF audit report.

Interest Rate Risk

The NLAF investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2024, the date of the latest NLAF audit report, was 45 days.

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NLAF, as of May 31, 2024, the NLAF limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law. As of May 31, 2024, the investment portfolio was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2024.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Credit Risk (Continued)

<u>S&P Rating</u>	<u>Percent of Portfolio</u>
AA+	42.66%
A-1+	07.41%
Exempt*	49.93%

**Represents investments in U.S. Treasury securities, which are not considered to be subject to overall credit risk per GASB.*

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NLAFF will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NLAFF has no specific policy as to custodial credit risk. All of the underlying securities for the NLAFF investments in repurchase agreements at May 31, 2024, the latest audit report date for the NLAFF, were collateralized at 102% of the obligation's principal and interest value. In the event of default on the obligation to repurchase, the NLAFF has the right to liquidate the collateral and apply the proceeds in satisfaction of the obligation.

Concentration of Credit Risk

The NLAFF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2024, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
BNP Paribas (NY) *	13.47%
Credit Agricole Corporate & Investment Bank (NY) *	16.33%
Federal Farm Credit Banks	16.03%
Federal Home Loan Bank	27.93%
U.S. Treasury	18.08%

**These issuers are also counterparties to repurchase agreements entered into by the Fund. These repurchase agreements are collateralized by U.S. government and agency obligations.*

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN

Plan Description

Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

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

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

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

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022 to June 30, 2023, (and from July 1, 2023 through August 31, 2024). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2024, was \$226,563.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$2,507,810. Total covered payroll was \$2,293,654. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. LONG-TERM DEBT

Public Offerings

On July 11, 2019, the District authorized the issuance of General Obligation Refunding Bonds, Series 2019, in the principal amount of \$4,070,000, with variable interest rates of 1.70% - 2.45%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2014. The bonds will mature on December 15, 2029. The original bond was issued for the construction of improvements to the District's school building. The bond proceeds were used to pay off \$4,020,000 of the Series 2014 Bond leaving a balance of \$1,410,000 from that bond issue.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Lease Purchase Note (Direct Placement)

On March 30, 2023, the District entered into a lease purchase loan with a local bank in the amount of \$750,000 with an interest rate of 4.55%. The loan matures on March 15, 2030. The note was issued for the construction of improvements to the District's school building.

The following is a summary of the bond's payable transactions of the District for the year ended August 31, 2024:

	Original Issue	Balance August 31, 2023	Issued	Retirements	Bonds Outstanding August 31, 2024
General Obligation Refunding Bonds Series 2019	4,070,000	3,490,000		(525,000)	2,965,000
Lease Purchase Exchange	750,000	<u>750,000</u>		<u>(95,000)</u>	<u>655,000</u>
Total		<u>4,240,000</u>		<u>(620,000)</u>	<u>3,620,000</u>

Maturities on the above long-term debt are as follows:

Fiscal Years Ending	Bond Principal	Loan Principal	Interest	Total
2025	530,000	100,000	61,892	691,892
2026	545,000	105,000	50,870	700,870
2027	555,000	105,000	38,210	698,210
2028	570,000	110,000	24,717	704,717
2029	580,000	115,000	19,423	714,423
2030	185,000	120,000	4,996	309,996
	<u>2,965,000</u>	<u>655,000</u>	<u>200,108</u>	<u>3,820,108</u>

NOTE 5. COMMITMENTS AND LIABILITIES

The District has entered into an interlocal agreement on interactive television with other districts. Future payments will be determined annually after the consortium develops an operating budget and when the number of participating districts is determined. For the fiscal year ended August 31, 2024, the District disbursed \$23,000.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. 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. To manage its workers' compensation and property and casualty risks, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general liability, automobile liability and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 7. INTERFUND TRANSFERS AND COMMITMENTS OF FUND BALANCES (RESERVES)

The District transferred the following amounts from the General Fund during the year to the following funds for support:

General Fund transfers:

School Nutrition Fund to offset increased costs	20,000
Activities Fund to support student activities	<u>10,000</u>
Total General Fund transfers	<u><u>30,000</u></u>

The District made a commitment of \$50,000 of General Fund balance (reserves) to facilitate future capital outlay for the year ended August 31, 2024.

NOTE 8. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 8, 2024, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Reclassifications	Total
RECEIPTS				
Local sources				
Property taxes	2,288,471			2,288,471
Carline tax	12,051			12,051
Motor vehicle tax	122,791			122,791
Penalties & interest on taxes	141			141
Interest income	8,080	1,946		10,026
Rent and other local revenue	1,900			1,900
County and ESU sources	32,474			32,474
State receipts	1,449,406			1,449,406
Federal receipts	129,924			129,924
Nonrevenue receipts	76,587			76,587
Total receipts	<u>4,121,825</u>	<u>1,946</u>	<u> </u>	<u>4,123,771</u>
DISBURSEMENTS				
Instruction	2,645,288		181,202	2,826,490
Student support services	211,151			211,151
Instructional support	111,392			111,392
General administration	324,669			324,669
School administration	326,571			326,571
Central and business services	31,588			31,588
Operation and maintenance of plant	377,566	121,497		499,063
Student transportation	149,858			149,858
Operation of noninstructional services	12,963			12,963
Private and state categorical programs	13,258		(13,258)	
Federal programs	176,075		(176,075)	
Non-program expenditures	41,869		(41,869)	
Total disbursements	<u>4,422,248</u>	<u>121,497</u>	<u>(50,000)</u>	<u>4,493,745</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(300,423)	(119,551)	50,000	(369,974)
OTHER FINANCING SOURCES (USES)				
Transfers	(30,000)	50,000	(50,000)	(30,000)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(330,423)	(69,551)		(399,974)
FUND BALANCE, beginning of year	<u>1,107,502</u>	<u>202,963</u>		<u>1,310,465</u>
FUND BALANCE, end of year	<u>777,079</u>	<u>133,412</u>		<u>910,491</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 AND STATEMENT OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 YEAR ENDED AUGUST 31, 2024

	Nutrition Fund	Activities Fund	Total
RECEIPTS			
Local receipts			
Meal sales	55,696		55,696
Other	4,181		4,181
Student activities		213,984	213,984
State receipts	440		440
Federal receipts	<u>65,665</u>		<u>65,665</u>
Total receipts	<u>125,982</u>	<u>213,984</u>	<u>339,966</u>
DISBURSEMENTS			
Student support services		219,509	219,509
Nutrition Program	<u>157,018</u>		<u>157,018</u>
Total disbursements	<u>157,018</u>	<u>219,509</u>	<u>376,527</u>
RECEIPTS UNDER DISBURSEMENTS	(31,036)	(5,525)	(36,561)
DISBURSEMENTS			
OTHER FINANCING SOURCES (USES)			
Interfund transfers	<u>20,000</u>	<u>10,000</u>	<u>30,000</u>
NET CHANGE IN FUND BALANCES	(11,036)	4,475	(6,561)
FUND BALANCES, beginning of year	<u>20,203</u>	<u>134,622</u>	<u>154,825</u>
FUND BALANCES, end of year	<u>9,167</u>	<u>139,097</u>	<u>148,264</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 AND STATEMENT OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 YEAR ENDED AUGUST 31, 2024

	Nutrition Fund	Activities Fund	Total
ASSETS			
ASSETS			
Cash in bank and on hand	9,167	123,892	133,059
Certificates of deposit	<u> </u>	<u>15,205</u>	<u>15,205</u>
TOTAL ASSETS	<u>9,167</u>	<u>139,097</u>	<u>148,264</u>
FUND BALANCES			
FUND BALANCES			
Restricted for Nutrition Program	9,167		9,167
Committed Student activities	<u> </u>	<u>139,097</u>	<u>139,097</u>
TOTAL FUND BALANCES	<u>9,167</u>	<u>139,097</u>	<u>148,264</u>

See accompanying notes to financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>1,107,502</u>	<u>1,352,388</u>
RECEIPTS			
Local sources			
1100 Property taxes	2,736,000	2,288,471	2,242,033
1115 Carline tax	10,000	12,051	10,738
1125 Motor vehicle taxes	100,000	122,791	113,274
1140 Penalties & interest on taxes		141	4,080
1510 Interest income	15,000	8,080	11,254
1910 Rent and other local revenue	1,500	1,900	1,800
Total local sources	<u>2,862,500</u>	<u>2,433,434</u>	<u>2,383,179</u>
County and ESU sources			
2110 Fines and license fees	22,000	30,974	31,068
2210 ESU receipts	1,500	1,500	1,413
Total county ESU sources	<u>23,500</u>	<u>32,474</u>	<u>32,481</u>
State sources			
3110 State aid	785,623	785,623	616,497
3120 Special education - school age	185,000	274,034	184,847
3130 Homestead exemption		23,735	19,767
3131 State tax credit		296,921	255,443
3180 Pro-rate motor vehicle	6,500	6,613	6,332
3400 State apportionment	27,500	28,142	27,674
3512 Distance learning grant		16,648	15,507
3535 High ability learners grant	3,500	3,460	3,577
3551 Career Education		7,500	
3599 Other state categorical programs	36,000	6,730	20,796
Total state sources	<u>1,044,123</u>	<u>1,449,406</u>	<u>1,150,440</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)			
Federal sources			
4310 Title V, Part B, Subpart 1 ESSA - REAP	22,000	21,797	22,477
4505 Title I, Part A Grant	46,500	38,009	26,559
4509 Title II, Part A: ESSA		2,040	
4516 IDEA 619 base preschool grant		1,076	211
4518 IDEA Part B base & enrollment poverty		43,919	16,198
4521 IDEA Part B L proportionate share		1,377	
4530 Arts Now-24 Grant		2,791	
4708 Medicaid in Public School (MIPS)	3,500	4,314	3,783
4709 Medicaid Administrative Activities (MAAPS)	6,500	4,601	6,483
4969 Title IV, Part A		10,000	9,999
4998 Elementary & Secondary School Emergency Relief (ARP ESSER III)			134,624
4524 Other federal receipts	65,717		
Total federal sources	<u>144,217</u>	<u>129,924</u>	<u>220,334</u>
Nonrevenue sources			
5200 Transfer			
5300 Sale of property	10,000	921	16,907
5690 Other nonrevenue receipts	10,500	34,666	6,016
9003 Interfund loan from building fund		41,000	
Total nonrevenue sources	<u>20,500</u>	<u>76,587</u>	<u>22,923</u>
Total receipts	<u>4,094,840</u>	<u>4,121,825</u>	<u>3,809,357</u>
TOTAL FUNDS AVAILABLE		<u>5,229,327</u>	<u>5,161,745</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS			
Instruction			
1100 Regular	2,380,924	2,203,127	1,952,159
1160 Poverty program		41,808	13,498
1200 Special education programs	443,760	399,403	346,117
1291 SPED instructional programs - ages 3 - 5		607	541
1292 SPED instructional programs - ages 0 - 2		343	409
Total instruction	<u>2,824,684</u>	<u>2,645,288</u>	<u>2,312,724</u>
Support services - students			
2120 Guidance	99,500	91,130	90,112
2141 Psychological services - SPED school age		33,968	33,968
2151 Speech pathology and audiology services - SPED school age		57,659	39,784
2161 Occupational therapy - related services - SPED school age	135,000	21,370	19,088
2171 Physical therapy - related services - SPED school age		7,024	6,305
Total support services - students	<u>234,500</u>	<u>211,151</u>	<u>189,257</u>
Support services - instruction			
2213 Instructional staff training		2,351	2,208
2220 Library	117,400	109,041	106,536
Total support services - instruction	<u>117,400</u>	<u>111,392</u>	<u>108,744</u>
Support services - general administration			
2310 Board of Education	14,500	12,829	11,669
2320 Executive administration services	320,500	304,707	290,766
2330 Legal services	5,000	7,133	3,493
Total support services - general administration	<u>340,000</u>	<u>324,669</u>	<u>305,928</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)			
Support services - school administration			
2410 Office of the Principal	<u>344,000</u>	<u>326,571</u>	<u>304,705</u>
Central services			
2510 Fiscal services	<u>35,600</u>	<u>31,588</u>	<u>28,202</u>
Operation and maintenance of plant			
2610 Operation of buildings	368,900	311,652	313,952
2620 Maintenance of building		19,258	19,455
2650 Vehicle acquisition	<u>50,000</u>	<u>46,656</u>	<u>71,656</u>
Total operation and maintenance of plant	<u>418,900</u>	<u>377,566</u>	<u>405,063</u>
Student transportation			
2710 Regular pupil transportation	160,500	149,798	106,316
2712 Student transportation - SPED school age	7,050	60	190
2730 Vehicle servicing & maintenance - regular education			<u>47,186</u>
Total student transportation	<u>167,550</u>	<u>149,858</u>	<u>153,692</u>
Operation of noninstructional services			
3300 Community service	<u>15,000</u>	<u>12,963</u>	<u>8,876</u>
Private and state categorical programs			
3500 State categorical programs	19,000		
3535 High ability learners		3,460	3,761
3599 Grants		<u>9,798</u>	<u>5,000</u>
Total private and state categorical programs	<u>19,000</u>	<u>13,258</u>	<u>8,761</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)			
Federal programs	197,978		
6200 Title I, Part A, ESSA Improving Basic Programs		40,664	49,864
6310 Title II, Part A ESSA			282
6406 IDEA preschool (619) base allocation		1,103	1,076
6408 IDEA Part B (611) base & enrollment poverty allocation - birth through age 21		45,853	43,919
6412 IDEA Part B Proportionate Share			1,377
6969 Title VI, Part A ESSA		10,000	10,000
6992 REAP		15,250	21,797
6998 Elementary & Secondary School Emergency Relief (ESSERS III)		63,205	69,976
Total federal programs	<u>197,978</u>	<u>176,075</u>	<u>198,291</u>
8000 Transfers	30,000	30,000	30,000
9000 Non-program expenditures		41,869	
Total disbursements	<u>4,744,612</u>	<u>4,452,248</u>	<u>4,054,243</u>
FUND BALANCE, end of year		<u>777,079</u>	<u>1,107,502</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		190,476	508,577
County treasurers		<u>586,603</u>	<u>598,925</u>
TOTAL FUND BALANCES		<u>777,079</u>	<u>1,107,502</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>202,963</u>	<u>171,929</u>
RECEIPTS			
Interest	1,000	1,946	2,119
Transfer as disbursed in the General Fund	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total receipts	<u>51,000</u>	<u>51,946</u>	<u>52,119</u>
TOTAL FUNDS AVAILABLE		<u>254,909</u>	<u>224,048</u>
DISBURSEMENTS			
Improvements	<u>253,844</u>	<u>121,497</u>	<u>21,085</u>
FUND BALANCE, end of year		<u>133,412</u>	<u>202,963</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>133,412</u>	<u>202,963</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>1,067,860</u>	<u>596,571</u>
RECEIPTS			
Property taxes	150,000	119,541	48,997
Carline		661	215
Penalties and interest on taxes		6	2
Public power district sales tax			4,553
Interest	15,000	35,302	22,203
Homestead exemption		1,302	395
State tax credit		16,278	686
Pro-rate motor vehicle		345	33
Loan proceeds			731,450
Total receipts	<u>165,000</u>	<u>173,435</u>	<u>808,534</u>
TOTAL FUNDS AVAILABLE		<u>1,241,295</u>	<u>1,405,105</u>
DISBURSEMENTS			
Purchased services	580,004	732,242	317,701
Supplies			3,903
Repayment of long term debt	781,861	95,000	
Interest on long term debt		31,964	15,641
Total disbursements	<u>1,361,865</u>	<u>859,206</u>	<u>337,245</u>
FUND BALANCE, end of year		<u>382,089</u>	<u>1,067,860</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		(175,366)	50,618
NLAF pooled investments		<u>525,877</u>	<u>1,005,590</u>
Total cash		<u>350,511</u>	<u>1,056,208</u>
County treasurers		<u>31,578</u>	<u>11,652</u>
TOTAL FUND BALANCE		<u>382,089</u>	<u>1,067,860</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>20,203</u>	<u>39,139</u>
RECEIPTS			
Sale of lunches	38,000	55,696	37,138
State sources		440	999
Federal sources	89,000	65,665	69,340
Other	100,000	4,181	599
Transfers from the General Fund	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total receipts	<u>247,000</u>	<u>145,982</u>	<u>128,076</u>
 TOTAL FUNDS AVAILABLE		 <u>166,185</u>	 <u>167,215</u>
DISBURSEMENTS			
Salaries and benefits	82,000	75,724	73,630
Health insurance	500	376	439
Payroll taxes	7,050	5,602	5,565
Retirement	7,550	7,380	7,049
Food	61,089	58,080	58,407
Other	<u>100,000</u>	<u>9,856</u>	<u>1,922</u>
Total disbursements	<u>258,189</u>	<u>157,018</u>	<u>147,012</u>
 FUND BALANCE, end of year		 <u>9,167</u>	 <u>20,203</u>
 ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>9,167</u>	<u>20,203</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>1,049,536</u>	<u>1,018,531</u>
RECEIPTS			
Property taxes	600,000	493,836	542,492
Carline tax		2,643	2,586
Penalties and interest on taxes		32	15
Interest	7,000	14,025	3,665
State tax credit		76,803	61,528
Pro-rate motor vehicle		1,455	1,515
Homestead exemption		5,205	4,761
Miscellaneous local receipts			7,078
Total receipts	<u>607,000</u>	<u>593,999</u>	<u>623,640</u>
TOTAL FUNDS AVAILABLE		<u>1,643,535</u>	<u>1,642,171</u>
DISBURSEMENTS			
Bond principal payment	530,000	525,000	510,000
Interest expense	61,892	72,180	81,885
Bank fees	750	750	750
Other	<u>1,052,651</u>		
Total disbursements	<u>1,645,293</u>	<u>597,930</u>	<u>592,635</u>
FUND BALANCE, end of year		<u>1,045,605</u>	<u>1,049,536</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		918,381	908,574
County treasurers		<u>127,224</u>	<u>140,962</u>
TOTAL FUND BALANCE		<u>1,045,605</u>	<u>1,049,536</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>134,622</u>	<u>126,445</u>
RECEIPTS			
Local receipts			
Activity receipts	200,000	213,984	223,582
Nonrevenue receipts			
Transfers from the General Fund	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total receipts	<u>210,000</u>	<u>223,984</u>	<u>233,582</u>
TOTAL FUNDS AVAILABLE		<u>358,606</u>	<u>360,027</u>
DISBURSEMENTS			
Support services - pupils			
Supplies and materials	<u>342,240</u>	<u>219,509</u>	<u>225,405</u>
FUND BALANCE, end of year		<u>139,097</u>	<u>134,622</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		123,892	119,417
Certificates of deposit		<u>15,205</u>	<u>15,205</u>
TOTAL FUND BALANCE		<u>139,097</u>	<u>134,622</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

Transfers

Interfund transfers for the year consisted of the following:

General Fund to the Depreciation Fund for future capital outlay of \$50,000.

Reconciliation

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

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

Receipts over disbursements - financial reporting basis	
General Fund	<u>(399,974)</u>
Receipts over disbursements - budgetary basis	
General Fund	(330,423)
Depreciation Fund	<u>(69,551)</u>
	<u>(399,974)</u>



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

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

To the Board of Education
Paxton Consolidated Public Schools District No. 6
Paxton, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's basic financial statements, and have issued our report thereon dated November 8, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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*.

Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's response was not subjected to the other 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 results of that testing, and not to provide an opinion on the effectiveness of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Lincoln, Nebraska
November 8, 2024

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2024

2024-001 SEGREGATION OF DUTIES

Criteria

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

Condition

Due to the size of the District, there is limited segregation of duties over accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. There is a lack of segregation of duties within the cash receipts and cash disbursements functions. Administrative personnel have access to cash receipts, preparing checks, recording the transactions, and making deposits.

Cause

One person handles all facets of the accounting function.

Potential Effect

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

Recommendations

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response

The District, within the constraints of existing time and cost considerations, will continue to review the situation and make improvements as deemed appropriate.

2024-002 FINANCIAL REPORTING PROCESSES

Criteria

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2024

2024-002 FINANCIAL REPORTING PROCESSES (Continued)

Condition

The District has limited controls over the year-end financial reporting processes, including controls over procedures used to initiate, authorize, record and process journal entries to the unadjusted cash basis information necessary to prepare the financial statements. In addition, the District has limited controls over the selection of accounting procedures due to the lack of expertise over the selection and application of accounting principles. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements.

Cause

Financial statements prepared by the District do not have disclosures included.

Potential Effect

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

Recommendations

Management should carefully review financial statements, including disclosures, and understand the relationship to the underlying data. All proposed adjustments should be understood and approved.

District's Response

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements including the related disclosures. The District reviews such financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2024

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2023-001 SEGREGATION OF DUTIES

There were no changes in the segregation of duties. See current year finding 2024-001.

2023-002 FINANCIAL REPORTING PROCESSES

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

2023-003 BUDGET COMPLIANCE

There were findings related to budget compliance in the current year.

2008 Meetings

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

1. Types of Meetings

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

2. Notice

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

Notice of regular and special meetings shall be published in a newspaper of general circulation within the district **that is finalized for printing prior to the time and date of the meeting**, and, if available, on the newspaper's website **and posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers**.

Newspapers of general circulation in the district include the Keith County News. Such notice shall contain a statement that the agenda shall be readily available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board.

In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the school district will (1) post the notice on its

website, if available, (2) submit a post on a statewide website established and maintained as a repository of such notices by a majority of Nebraska newspapers, and (3) post the notice in a conspicuous public place in the school district's jurisdiction. The school district will keep a written record of the posting.

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

3. Weather Delays

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

4. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.
- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session, and the record shall state how each member voted, or if the member was absent or not voting.
- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall

be public record and shall be published on the school district's website within ten working days of the last meeting or prior to the next convened meeting, whichever occurs earlier. The minutes shall be available on the website for at least six months.

Adopted on: June 14, 2021

Reviewed on: April 15, 2024

Revised on: July 15, 2024, January 13, 2025



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BILL TO	JOB LOCATION
Paxton Consolidated Schools 308 Elm St. Paxton, NE 69155	Paxton Consolidated Schools 308 Elm St. Paxton, NE 69155

Contact: Olene Beck - AP
 olene.beck@paxtonschools.org, (308)239-4283
Date: 01-06-2025
Expires: 02-05-2025

Contact: Del Dack
 (308)239-4283
Sales Rep: Dustin Frank
 dfrank@kcav.com, (800)798-5228 EXT 151

TITLE
Paxton - SMART 65MX+Cart - 1-6-25

MANUFACTURER	PART NUMBER	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
SMART	MX265-V5	SMART Board MX065-V5 interactive display with iQ	1.00	\$3,595.00	\$3,595.00
SMART	EOW2-SBID-65	2 Year SMART Assure warranty extension with RM for SMART Board 65" interactive displays	1.00	\$0.00	\$0.00
Onkron	TS1881-WH	Mobile TV Stand/Cart for 55"-80" screens up to 200lbs, Universal TV- White	1.00	\$269.00	\$269.00
KCAV	SHIP-HANDLING	Shipping & Handling of all above items	1.00	\$371.53	\$371.53

Subtotal: \$4,235.53
Tax: \$0.00
TOTAL: **\$4,235.53**

GENERAL TERMS

ORDER INSTRUCTIONS:

1. Please be sure your purchase order reflects shipping/handling terms as indicated on this quote.
2. Pricing is valid for 30 calendar days from date of this quote unless otherwise noted by the expiration date.
3. To place your order, send this quote and purchase order to: orders@kcav.com. POs cannot be accepted on watermarked unauthorized quotes.

HIGHLIGHTS:

1. Credit card payments will incur a 4% convenience fee in allowed states.
2. Both hardware-only orders and installation projects over \$50,000 require a 50% deposit.
3. A 25% restocking fee may be charged on returned items. Return shipping is the responsibility of the customer.

ALL SALES ARE SUBJECT TO KCAV TERMS & CONDITIONS:

These Terms & Conditions are by and between Kansas City Audio-Visual, Inc. (the "Company") and the undersigned Customer (the "Customer").

1. GRANT OF SECURITY INTEREST: By signing below, Customer acknowledges that this contract serves as a security agreement within the meaning of the Uniform Commercial Code (UCC), and Customer agrees that Company may file such UCC financing statements as are appropriate to perfect Company's security interest in the equipment.
2. INSTALLATION: Customer hereby grants to Company or its agent the right to install the equipment, to the extent such installation is specified above. Customer represents and warrants that all necessary governmental and third-party approvals for installation of the equipment have been obtained, unless otherwise specified. Delays in installation caused by public agencies, manufacturers, suppliers, acts of God, pandemics, strikes or other union bargaining, and all acts not directly attributable to Company, shall not in any way affect the obligations of Customer, and Company's obligations with respect to such installation shall be suspended during the event causing the delay. Company shall not be responsible for damages from any such delay.
3. TAXES, FEES, AND PERMITS: Customer agrees to pay Company all applicable Federal, State, and local taxes, excises, permits, and fees. All dollars in this Agreement are pre-tax, unless otherwise stipulated.
4. SHIPPING: All shipments of equipment are FOB Company's distribution facilities.
5. RESPONSIBILITY: Until balance is paid, Customer agrees to take proper care of the equipment on premises and to be responsible for any damage or loss by fire, theft, casualty, or any other cause whatsoever, and will not permit or suffer same to be removed from the place of its location at address of Customer, without written consent of Company or assigns.
6. GENERAL: This Agreement constitutes the sole and entire understanding between the parties with respect to the subject matter hereof and supersedes all prior conversations, agreements, representations and promises, whether verbal or written. No modification of this Agreement shall be valid, unless made in writing and properly signed by each party. The provisions of this Agreement are severable; if any clause or provision shall be held invalid or unenforceable, in whole or in part, then such invalidity shall attach only to such clause or provision. Customer shall pay all attorneys' fees and other costs and charges incurred by Company in the collection of debt.
7. INFRASTRUCTURE: In the event that Company is installing equipment or systems that require connectivity to the Customer's network including, but not limited to, VOIP connectivity, internet access, wireless network access, firewall traversal, and/or port forwarding, Company may advise Customer as to the network requirements, but any responsibility for infrastructure on the part of Company stops at the installed equipment's network jack or wireless connection and configuration of the network settings on the device sold by Company. Company is not responsible for updating network settings in the event the Customer's network changes. If the Customer's network is not "Plug and Play," then any custom network settings must be supplied by Customer to Company before the start



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of installation.

8. **INSTALLATION AND SITE PREPARATION:** Installation (field assembly, interconnection, equipment calibration and checkout) is to be performed by the Company's trained technical employees. The Company shall be entitled to employ subcontractors and/or agents to assist in or carry out, in whole or in part, the installation. In the event installation by Company employees is prevented by trade unions, Customer shall arrange with the trade unions at its own expense to complete installation. The Company is thereafter liable only for supervision of installation. Company agrees to coordinate with other trades to facilitate satisfactory work progress. If Company's work in progress is impeded by other trades and/or contractors (excluding Company's own subcontractors) or by scheduling delays due to Customer, time delays in the final installation as well as additional charges including labor, travel and reasonable expenses may result. Customer shall be responsible for preparing, at its own expense, the installation site in accordance with the Company's instructions, including the requirements specified in the proposal. Company shall not be responsible for any high-voltage electrical work, ceiling modifications, structural modifications, or mechanical systems modifications. Unless otherwise specified, Customer shall provide the Company with source code for any non-Company programmed remote control system required to be modified under the terms of this Agreement. Customer shall provide the Company with reasonable access to the installation site before delivery, based upon a mutually agreed upon project schedule, for purposes of determining site readiness for installation. Customer will designate an individual on Customer's staff to serve as a contact person for all site preparation and installation issues. Customer shall indemnify the Company against any loss, damage or claim arising out of the condition of the storage and installation premises. Customer shall obtain at its expense and keep effective all permissions, licenses, and permits whenever required for the installation and/or use of the equipment and the premises where the equipment shall be situated.

9. **LIMITATIONS OF WARRANTY - PRODUCTS OF OTHERS:** Unless otherwise specified, no warranty is provided for "consumables," including batteries, lamps, glassware and evacuated devices. Company's sole obligation with respect to any material or part identified in the quotation, literature, or specifications furnished to the Customer as manufactured or supplied by others, shall be to pass on to Customer the applicable manufacturer's warranties, if any.

10. **CHOICE OF LAW AND SEVERABILITY:** This agreement shall be interpreted in accordance with and governed in all respects by the law of Missouri. Venue shall be Kansas City, Missouri. Should any provision of this Agreement be found invalid or unenforceable by a court of competent jurisdiction or by operation of any applicable law, it shall not affect the validity of any other provision contained herein.

11. **PROJECT/ORDER CANCELLATION:** Customer must notify Company via both orders@kcav.com and sales representative in writing to cancel a project or order. Upon receipt of the notice, Company will acknowledge in writing Customer's order cancellation and provide the official date of cancellation. Customer agrees to pay Company for any labor expended or scheduled up to the order cancellation date, including but not limited to engineer time, design time, labor and travel completed, shipping costs, and other expenses related to the order. Assuming the equipment can be returned to the vendor, Customer agrees to pay a 25% restocking fee in addition to any applicable shipping charges. If the vendor will no longer accept the return of the equipment, Customer agrees to be responsible for the full cost of the equipment. Custom items may be noncancellable and are not returnable.

12. **RESTOCKING FEES:** In the event Customer wishes to return any equipment, Customer agrees to pay restocking fees of 25% of the sale price in addition to any applicable shipping charges.

13. **CHANGE ORDERS:** Any changes of scope made to the design of the system or the contractual agreements in implementation or functionality will require a mutually agreed upon "Change Order" form signed by an authorized representative for the Customer.

14. **TARIFFS:** If any products included in the proposal are impacted by international tariff changes, the Company reserves the right to adjust or cancel the proposal.

15. **PROFESSIONAL DEVELOPMENT SERVICES:** Unless specified otherwise, any purchased training or professional development services must be conducted within 12 months of placement of the sales order, unless mutually agreed upon otherwise in writing. Company will consider any contract to deliver professional development services fulfilled on the date 12 months after placement of sales order.

16. **DESIGN SERVICES:** All designs are the property of the Company. If Customer contracts with the Company to implement the design, the design shall become the property of Customer. If Customer wants to use the Company's design for an RFP, bid or any other purposes without implementation by the Company, the Company will advise Customer of the fee to purchase the design. Upon payment of the fee, the design becomes the property of Customer.

17. **CONFIDENTIALITY:** This Agreement and all drawings, specifications, and designs are the property of the Company. Proprietary information provided to Customer (or its agents) is for the sole purpose of demonstrating the Company's capabilities and shall be held in confidence. These materials may not be copied, distributed or disclosed in any way without the sole written permission of an authorized representative of the Company. Any effort to do so will be considered a violation of copyright law.

18. **PARAGRAPH HEADINGS:** The paragraph headings contained herein are for the convenience of reference only and shall not be construed to affect the interpretation or construction of any substantive provision of this Agreement.

PAYMENT TERMS:

1. **DELAYS:** All orders are subject to the Company's ability to make delivery at the time specified, and the Company shall not be liable for damages for failure to make partial or complete delivery. The Company shall not be liable for delays in delivery caused by forces not reasonably within Company's control (including but not limited to delays or defaults by carriers, extreme cold weather, floods, fires, storms, or other acts of God, war or act of public enemy or civil disturbance, strikes, lock-outs, shortages of labor or raw materials and supplies, action of any governmental authority, or any other force majeure event). Customer shall be liable for any added expenses incurred by the Company because of, including but not limited to, Customer's delay furnishing requested information to the Company; delays resulting from order changes by Customer; delays related to Customer's network configuration or other systems issues; or conditions affecting installation duration, off-hours or continuous workdays of 8 am to 5 pm.

2. **EQUIPMENT AND MATERIALS PRICE INCREASE:** Company shall be entitled to additional compensation from Customer in the event there is a significant increase in price of any specific item of equipment or materials of seven percent (7%) or more between the date the Agreement is signed and the date that equipment and materials are purchased for the work to be performed on the project.

3. **DELIVERY COSTS & CLAIMS:** Customer agrees to pay for all shipping or transportation costs of the equipment as and if stated on Company's proposal and/or the invoice. Company shall not be liable to Customer for any damage to or loss of equipment in transit. Company's only recourse as to such damage or loss shall be with or against carrier, and all claims must be filed with the carrier. Upon delivery, Customer must inspect and verify that contents match the packing list and are without damage. If there are any discrepancies or damages, Customer must notify Company in writing within three (3) business days, or such claims shall be waived.

4. **HARDWARE-ONLY ORDERS:** Orders over \$50,000 consisting of hardware only require a 50% deposit.

5. **INSTALLATION PROJECTS:** In keeping with industry standards, payment terms for projects over \$50,000 that involve installation are as follows:

- 50% deposit in advance of start of project
- 40% invoiced following delivery of hardware
- 10% remaining invoiced following completion of project

6. **PAYMENT & PAST DUE ACCOUNTS:** All payments are due within thirty (30) days of the invoice date unless an advance deposit is required on Company's quote. A finance charge of the lesser of 1.5% per month (18% - APR) or the highest rate permitted by law will be assessed on all past due accounts. Interest charged on a past due invoice will be assessed from the date of the invoice. Customer agrees to reimburse Company for all attorneys' fees and court costs in connection with default of these payment terms by Customer.

7. **CREDIT & CREDIT CARD PURCHASES:** Credit payment terms must have the prior approval of Company. Company reserves the right to stop delivery of



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equipment or provision of services if Customer's financial condition becomes impaired or unsatisfactory to the Company. Additionally, Company may require payment in advance or other security, and, in the absence thereof, may cancel, without liability, the unfilled portion of an order. Credit card purchases shall be subject to a four percent (4%) convenience fee where allowed.

IF YOU WISH TO ACCEPT THIS QUOTE AND RELATED STATEMENT OF WORK, PLEASE SIGN AND RETURN

BUYER: _____ DATE: _____
 (Print Name)

SIGNATURE: _____ PO NO.: _____

If your purchasing or accounts payable departments require a purchase order for invoicing, please provide the PO number associated with acceptance of this quote and attach that PO with the signed quote. If signing this quote in lieu of a PO, please indicate what reference KCAV should use in the invoice PO field when invoicing. Please also verify that KCAV has correct shipping and billing address on file either by calling our office directly or by providing a PO at a later date with correct billing/shipping information.

Superintendent Report - January 2025

It is great to be back in school and if the holiday break was any indication of how time fly's, May will be here before you know it.

We had two donations to the Tiger Beef program this month. Jon and Alex McConnell donated a cow which I took this past week to Ovid for processing. Andy and Stacey Coppersmith donated \$1000 towards processing. Both donations are greatly appreciated and benefit the program.

Annual Report: The 23-24 Annual report is a requirement under Rule 10. The report is usually provided after the Audit report is given to the district. This allows us to put updated financial information on the report.

We finally had an opportunity to try out the new school pickup with the snow plow. Mike said it took about 2 hours to clean the parking area and bus barn lot as well. I am sure it depends on the amount of snow, but it may go quicker with practice. Maybe???

I have started a draft 25-26 school district calendar. I need to finalize a couple of things and then I will share this out with you and staff members for input. I will put on the February agenda for review and we approve in March.

NPPD has inquired about using the facility on June 11 and July 16 for emergency training. I met with Michael Krondak to discuss this and show him our facilities. He was asking about renting the facility, but I feel we should consider being part of this training. This may be valuable information for us in the event we are in school during an emergency. Or the school may also be needed as a place for people to go in the event of an emergency. Mrs. McAbee and I will plan on attending training.

I recognized perfect attendance in the elementary this past week. We had 12 students with perfect attendance for the 2nd quarter and 7 of these students had perfect attendance for the 1st semester. We recognized all these students with playing plinko for candy prizes. Plans are in place for a pizza party with the 7 students who had perfect attendance for the 1st semester.

We added new students in Preschool and 5th grade this semester. We also had a preschooler move so this number remained the same at 16 students and 5th grade now has 12 students. Our elementary enrollment is 74 students.

I am sure there is more to share, but I am closing for now and will share more on Monday.

Del

Mrs. McAbee
Principal Report
Jan. 11, 2025

Activities

Speech: We tentatively have nineteen students in speech this year. Competitions are as follows:

Jan. 18th at Wallace

Feb. 1st at Perkins Co.

Feb. 8th at South Platte

Feb. 22nd at Ogallala

Mar. 8th at Maxwell

Mar. 22nd - Districts at Cambridge

A big thank you to Coach Crystal Fox for preparing these students.

Quiz Bowl: The RPAC Quiz Bowl will be held Wednesday, January 15th and the Ogallala Quiz Bowl is scheduled for January 28th. Thank you to Coach Hannah Seifer for practicing with our Quiz Bowl students.

Art Show: The RPAC art contest will be held in Cambridge on January 22nd. Good luck to all students!

Music: Congratulations to Mrs. Peters and the following students for their selection to honor bands and choirs:

January 19th - UNK Underclassmen Honor Band: Rileigh Reeves, Jesse Connick

January 25th - Singing Youth of Nebraska: Brynn Kuenning, Alex Jenkins, Emma Lake, Addison Holm, Allahna Redden, AJ McMillan-Peters, Aliyah Connor, Chloe Schure, Judah Griffith, Conner Curtis, Tristan Connick, Brysun Potts, Makayla Runge, Hogan Florom, Brooklyn Zona, Brayden Dancer

January 27th - UNK Honor Choir - Mercy Egan, John Fricke

February 1st - North Platte Middle School Honor Band: Landon Cleveland, Julia Flaming, Macy Harger

February 3rd & 4th - Chadron State Honor Band - Mercy Egan

Student Council - Student council will host the Snowball Dance on January 18th. Students in grades 6-8 could attend between 7:00 and 9:00 p.m. High school students and their dates attended between 9:00 and 11:30 p.m. Student Council are also hosting Spirit Week throughout the January 13-17th with dress-up days Tuesday-Friday.

FFA - The FFA chapter will be busy during January and February with these upcoming events:

Jan. 15th - FFA State Degree Review

Jan. 22nd - FFA State Degree Interviews

Jan. 29th - CDE competition #1 @ North Platte

Feb. 12th - CDE competition #2 @ North Platte

Good Luck to all the students competing in these events!

Students:

Second Quarter Recognition: The All A Honor Roll included 9 students in Grades 9-12 and 5 students in Grades 6-8.

The A Average Honor Roll included 31 students in Grades 9-12 and 12 students in Grades 6-8.

The B Average Honor Roll included 26 students in Grades 9-12 and 19 students in Grades 6-8.

This totals 102 students achieving high standards in their academic work! That is 102 out of 120 students or 85% of our students earning academic achievement!

Student Updates

Anthony Pierce met the requirements for early graduation this year. He plans to return in May to participate in the graduation ceremony.

We have added a new student to the middle school: Camila Gallegos is in 7th grade.

Spring DL Student Enrollment - College Dual Credit Courses

College English 1020 - 8 students	(Instructor Cassandra Pfeifer)
Intro to Sociology - 7 students	(Instructor Sheri Hink-Wagner)
College Ag - 1 student	(Instructor Chittick)
College Math Courses - 10 students	(Instructor Uden or Jacobs or Swanson)
College History - 2 students	(Instructor Hurtt)
College Business Courses - 14 students	(Instructor Lupomech or Mooney or Mowry or Nutt or Condon)

Spring DL High School Courses

Spanish I - 12 students	(Instructor Amy Wiedel)
Spanish II - 9 students	(Instructor Amy Wiedel)
Spanish III - 2 students	(Instructor Kelly Garcia)
Spanish IV - 1 student	(Instructor Kelly Garcia)
Accounting - 5 students	(Instructor Sophia Jaeger)

Student/Parent Presentations

Jan. 13th - State Trooper Tim Flick

Jan. 20th - Value Up presentation for parents at 6:30 pm

Jan. 21st - Value Up presentation for students during school

Athletic Director's Report
January 2025

Administrative

For the 2025-2026 basketball season, our Pre-Holiday Basketball Tournament will return to its normally scheduled dates at the end of the 1st Semester (December 22nd & 23rd, 2025). Also, Mullen informed us that they would be unable to participate on those dates. With that, I was able to bring Hyannis into the tournament, bringing it back to four teams. This year, Mullen backed out at the last second and I was unable to find a team, which is why we had to do a triangular over three days.

A couple updates to our basketball schedules...

On January 21st when our high school teams host Hitchcock Co., the start time is changed to 4:30 for the girls varsity, to be followed by the boys varsity game. This change was necessary due to the fact that I could only find one set of officials for the night. In the past, we have been able to find two sets of officials and play both games at the same time so Hitchcock Co. can depart at a decent time. This will also allow those spectators who want to watch both games the ability to do so.

Secondly, the junior high games against Sutherland will now be played in Sutherland on January 22nd. Sutherland requested to host the game so that they would have a balanced schedule of home and away games. In doing so, it actually balanced our home and away schedule as well. Both the boys and girls games will be played at 1:00.

Basketball

The junior high Tiger basketball teams traveled to South Platte on December 10th, and all four teams defeated the Blue Knights. With the wins, the Girls "A" and "B" are 1-1, the Boys "B" is 1-1, and the Boys "A" is 2-0. The junior high Tigers will resume their season on January 15th when we host Creek Valley.

The high school basketball teams are well on their way through the regular season. Current records include the Girls JV are 5-0, Girls Varsity are 5-5, Boys JV is 4-3, Boys Varsity is 7-3.

Since the last Board meeting, the Tigers traveled to Brady on December 13th where the Eagles defeated the Lady Tigers, and both boys varsity and JV teams were victorious. The following evening, the Tigers traveled to Potter-Dix, and all four teams defeated the Coyotes. The Tigers returned home on December 17th to take on Perkins Co. Both Lady Tiger teams defeated the Plainsmen, while both boys teams were defeated. On December 20th, the Tigers hosted Maxwell, a night in which the boys varsity, girls varsity, and girls JV defeated the Wildcats, while the boys JV team was defeated. After the NSAA Moratorium, we hosted our Holiday Triangular. On December 28th, the Tigers took on MHC and both squads were defeated by the Wolves. On December 31st, both MHC teams defeated Garden Co. Wrapping up on December 31st, the Tigers defeated Garden Co. After the New Year, Mother Nature had other plans for our game against Cambridge, as we needed to postpone the game to January 6th, which, due to road

conditions, we had to cancel the game. Games resumed in the New Year on January 9th as the teams traveled to Leyton. No girls JV game was played and the boys JV and varsity teams defeated the Warriors while the girls varsity team was defeated. Wrapping up, we hosted MHC on January 10th and the Wolves defeated the girls and boys varsity and the boys JV, while the girls JV team came away with a victory.

Wrestling

The Tiger grapplers are experiencing good success in the first half of their season. On December 13th, the boys participated in the North Platte St. Pat's Invite where they finished in 5th place as a team. Leading the way was Colton Fote who finished in 1st Place and John Fricke who finished in 2nd place. On December 14th, the boys traveled to the Anselmo-Merna Invite and finished in 14th place as a team. John Fricke was the top medalist finishing in 2nd place and Colton Fote finished in 4th place. Also on December 14th, Skylar Johnson participated in the Sandhills Valley Invite and finished in 2nd place. On December 19th, the squads traveled to two separate meets. The boys went to a quad at Wauneta-Palisade and took on Perkins Co. and Dundy Co. Stratton. Keynon finished the dual with a record of 2-1, and Colton Fote and John Fricke both finished with a record of 1-0. Skylar Johnson participated in the McCook Girls Invite, and came away with a 2nd place finish. Heading into the holiday break, the boys wrestled at the Sutherland Invite on December 20th. The team finished in 10th place led by John Fricke who won his division and Colton Fote finished in 2nd in his division. Returning from the NSAA Moratorium, on December 28th, Skylar participated in the North Platte Girls Invite; however, due to an injury sustained during the tournament, she was unable to finish. The month of January opened up with Skylar finishing in 2nd Place at the Sidney tournament on January 10th. Also on the 10th, the boys traveled to Dundy Co. Stratton where Colton and John finished in 1st Place. The following day, January 11th, both boys and girls traveled to the Garden Co. Invite. In the largest invite that the squads had been to this year, the boys as a team finished in 13th place and the girls finished in 12th place. Individually, Colton, John, and Skylar were the top finishers placing 3rd in their divisions.

Upcoming Events

Several upcoming events will take place prior to the next Board meeting as the winter athletic seasons approach the final stretch of their seasons...

January 14th - Wrestling at Perkins Co.

January 15th - JH Basketball vs. Creek Valley

January 16th - HS Basketball at Creek Valley

January 17th - HS Basketball at Wallace

January 18th - Wrestling at Chase Co.

January 21st - HS Basketball vs. Hitchcock Co. (updated start time of 4:30)

January 22nd - JH Basketball at Sutherland (boys and girls played at the same time)

January 24th - HS Girls RPAC Basketball at Maxwell

January 24th - Girls Wrestling at Hemingford

January 25th - HS Boys RPAC Basketball at Maxwell

January 25th - Girls Wrestling at Chadron

January 25th - HS Boys RPAC Wrestling at Cambridge
January 27th - HS Girls RPAC Basketball at Maywood
January 28th - HS Boys RPAC Basketball at Hayes Center
January 30th - HS Girls RPAC Basketball at Wauneta-Palisade
January 31st - HS Boys RPAC Basketball at Wauneta-Palisade
January 31st - Boys Wrestling at Medicine Valley
February 1st - HS RPAC Basketball at McCook Community College
February 1st - Girls Wrestling at Amherst
February 4th - HS Girls Basketball vs. North Platte St. Pat's
February 5th - JH Basketball vs. Brady
February 7th - 8th - Girls District Wrestling at Bayard
February 7th - Boys Wrestling at Southwest
February 7th - HS Basketball at Sandhills Valley (Played at Stapleton)
February 8th - HS Basketball vs. South Platte
February 11th - HS Basketball vs. Hershey (Winter Parent's Night)
February 12th - JH Basketball at Wallace
February 13th - HS Basketball at Sutherland
February 14th - 15th - Boys District Wrestling at Sutherland