

Regular Board Meeting  
Wednesday, December 11, 2024 7:00 PM

Kenesaw Public School Library  
110 N Fifth Avenue  
Kenesaw, NE 68956-1563

## **Agenda**

1. Opening the Meeting
  - 1.A. Call to Order
  - 1.B. Recite the Pledge of Allegiance
  - 1.C. Nebraska Open Meetings Law
  - 1.D. Publication of Meeting - The Meeting was Legally Publicized in the Hastings Tribune on Friday, December 6, 2024
  - 1.E. Roll Call
2. Welcome Visitors and Public Comment
3. Reports
  - 3.A. Comments from Principal Webben
  - 3.B. Comments from Principal Breckner
  - 3.C. Comments from Superintendent Masters
  - 3.D. Board Committees
    - 3.D.1. American Civics Committee Report
4. Consent Agenda
  - 4.A. Approve Minutes from November Regular Board Meeting
  - 4.B. Approval of December Treasurer's Report
  - 4.C. Approval of December Claims - Payroll - \$ 353,738.24, Claims \$ 92,108.75
5. Action Items
  - 5.A. Approve Auditorium Lease Agreement with the Village of Kenesaw
  - 5.B. Approve the Resignation of Craig Schnitzler Effective at the End of the 2024-2025 School Year
  - 5.C. Approve the Negotiated Agreement for the 2025-2026 School Year
  - 5.D. Adopt Master Board Calendar for 2025
  - 5.E. Approve Updated Board Meeting Schedule
  - 5.F. Approve Board Policy 3241 - Emergency Response Mapping - Second Reading
  - 5.G. Review and Approve School Audit Report 23-24 School Year
  - 5.H. Approve Additional Work on Bus Barn by KenWorks Inc. to Install a New Insulated Overhead Door and Work on Sidewalls for \$8,340.00
  - 5.I. Approve the Purchase of Shipping Containers for Storage of Equipment
  - 5.J. Approve Installation of Five Solid Core Classroom Doors
  - 5.K. Approve Contract for Sanding, Refinishing, and Repainting the New Gym Floor
  - 5.L. Approve Purchase of Pole Vault Pit and Standards from BSN Sports for \$24,266.49
6. Discussion Items
  - 6.A. Preliminary Evaluation of Teachers (Explanation of Process, List of Teacher Evaluations Completed)
  - 6.B. Review Kenesaw Assessment Plan
  - 6.C. Review of NSCAS Growth Spring Student Assessment Results (23-24 Data)
  - 6.D. Discuss NWEA MAP Assessments Fall 2024

- 6.E. Discuss AQuESTT Classifications for 2023-2024 School Year
- 6.F. Discuss the Bus Wrap Being Completed by After Hours Grafix
- 6.G. Review Superintendent Evaluation Summary
- 7. Executive Session
- 8. Adjourn
- 9. Next Meeting - January 13, 2025 (Monday) at 7:00pm Financial Review with Katheryn Schneider, Tonya Hansen, and Troy Legg at 6:30

Dec-24

Vehicle Service/Repair

Vehicle	Service / Repair	Other	Total	Explanation
ALL				

**\*\*Wash buses and supplies**

CPI / Hi-Line Motor /  
Fleet Pride / Coach  
Masters/Cummins

2011				
2012	BUS 12 SERVICE		305.10	FLEET PRIDE
2012				
2011				
2011				
2012				
Total		0.00	305.10	

Kenesaw  
Motor/CPI/NAPA/Coach  
Masters

MICRO 2012				
MINOTOUR 2018				
VAN				
Pickup	OIL CHANGE AND INSPECTION		78.25	KENESAW MOTOR
Excursion				
Total		0.00	78.25	
		0.00	305.10	
		0.00	383.35	

FUND ACCOUNT TOTALS

DECEMBER 2024 GF PAYROLL

\$ 353,738.21

DECEMBER 2024 GF Claims

\$ 92,108.75

Total DECEMBER 2024 Payments GF

\$ 445,846.96

HOT LUNCH	\$	28,317.81
DEPRECIATION	\$	17,072.25
ACTIVITIES - CURR MO	\$	8,623.68
ACTIVITIES - PRIOR MO	\$	20,620.33
BOND	\$	330,937.50
SPECIAL BUILDING	\$	-
	\$	405,571.57
	\$	851,418.53

# MONTHLY EXPENSE SPREADSHEET 2024-2025

MONTH YEAR	GEN. FUND ACCT. PAY.	GEN. FUND PAYROLL	TOTAL General Fund A/P & PAYROLL	HOT LUNCH ACCT. PAY.	HOT LUNCH PAYROLL	TOTAL HOT LUNCH A/P & PAYROLL
SEPT. 2024		164,352.24			4,068.50	
	85,732.34	174,002.30	424,086.88	14,673.25	3,877.78	22,619.53
		338,354.54			7,946.28	
October-24		178,350.06			5,325.62	
	161,867.85	176,860.29	517,078.20	13,227.74	4,780.81	23,334.17
		355,210.35			10,106.43	
November-24		180,588.26			5,798.94	
	119,581.66	181,060.60	481,230.52	17,092.82	5,107.18	27,998.94
		361,648.86			10,906.12	
December-24		174,834.51			5,699.98	
	92,108.75	178,903.73	445,846.99	17,869.33	4,748.50	28,317.81
		353,738.24			10,448.48	
January-25			0.00			0.00
		0.00			0.00	
February-25			0.00			0.00
		0.00			0.00	
March-25			0.00			0.00
		0.00			0.00	
April-25			0.00			0.00
		0.00			0.00	
May-25			0.00			0.00
		0.00			0.00	
June-25			0.00			0.00
		0.00			0.00	
July-25			0.00			0.00
		0.00			0.00	
August-25			0.00			0.00
		0.00			0.00	
August-25						

459,290.60      1,408,951.99      1,868,242.59      62,863.14      39,407.31      102,270.45

1,868,242.59

102,270.45

Revenue/Expenditure Summary Report with Profit and Loss

Regular, Processing Month 11/2024

Fund Number	Account Type ID	Budget	Month to Date	Year to Date	Budget Balance
01	GENERAL FUND	0.00	66,887.41	1,436,320.07	(1,436,320.07)
8	Revenue	0.00	481,252.38	1,422,429.41	(1,422,429.41)
9	Expenditure	0.00	(414,364.97)	13,890.66	
02	DEPRECIATION	0.00	1,202.18	3,943.47	(3,943.47)
8	Revenue	0.00	0.00	34,144.50	(34,144.50)
9	Expenditure	0.00	1,202.18	(80,201.03)	
05	ACTIVITY FUND	0.00	17,720.73	79,775.46	(79,775.46)
8	Revenue	0.00	20,620.33	77,175.26	(77,175.26)
9	Expenditure	0.00	(2,899.60)	2,600.20	
06	NUTRITION FUND	0.00	7,740.89	23,502.92	(23,502.92)
8	Revenue	0.00	27,998.94	73,952.64	(73,952.64)
9	Expenditure	0.00	(20,258.05)	(50,449.72)	
07	BOND FUND	0.00	3,797.10	108,128.66	(108,128.66)
8	Revenue	0.00	0.00	0.00	0.00
9	Expenditure	0.00	3,797.10	108,128.66	
08	SPECIAL BUILDING	0.00	4,790.32	125,382.32	(125,382.32)
8	Revenue	0.00	4,790.32	125,382.32	
9	Expenditure	0.00	(427,733.02)	169,351.09	
08	SPECIAL BUILDING	0.00			(125,382.32)
Grand Total:					169,351.09

Regular; Processing Month 11/2024; Accounts to Include Accounts with Activity

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 1100	LOCAL DIST TAXES 3425000.00 3724780.00	0.00	35,461.40	1,135,542.35	0.00	(1,135,542.35)
01 1115	CARLINE TAX	0.00	0.00	1,009.09	0.00	(1,009.09)
01 1125	MOTOR VEHICLE TAXES	0.00	13,521.44	42,337.12	0.00	(42,337.12)
01 1311	PRE K TUITION-INDIVIDUAL (REG EDUC)	0.00	100.00	100.00	0.00	(100.00)
01 1510	INTEREST ON INVESTMENTS	0.00	2,960.38	9,105.78	0.00	(9,105.78)
01 1911	LOCAL LICENSE FEES	0.00	700.00	700.00	0.00	(700.00)
	Subtotal: LOCAL RECIEPTS	0.00	52,743.22	1,188,794.34	0.00	(1,188,794.34)
01 2110	COUNTY FINES & LICENSES	0.00	1,946.22	4,674.48	0.00	(4,674.48)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	1,946.22	4,674.48	0.00	(4,674.48)
01 3110	STATE AID	0.00	0.00	118,784.00	0.00	(118,784.00)
01 3180	PRO RATE MOTOR VEHICLES	0.00	104.40	170.79	0.00	(170.79)
01 3535	HIGH ABILITY LEARNERS	0.00	4,166.00	4,166.00	0.00	(4,166.00)
01 3599	State Other Programs	0.00	2,938.20	2,938.20	0.00	(2,938.20)
	Subtotal: STATE RECEIPTS	0.00	7,208.60	126,058.99	0.00	(126,058.99)
01 4310	REAP	0.00	0.00	29,903.00	0.00	(29,903.00)
01 4708	MEDICAID PUBLIC SCHOOLS (MIPS)	0.00	0.00	967.37	0.00	(967.37)
01 4709	Medicaid Administrative Coding MAC / MAP	0.00	0.00	105.47	0.00	(105.47)
01 4998	ESSERS III	0.00	0.00	70,763.00	0.00	(70,763.00)
	Subtotal: FEDERAL RECEIPTS	0.00	0.00	101,738.84	0.00	(101,738.84)
01 5690	OTHER NON-REVENUE RECEIPT	0.00	4,989.37	15,053.42	0.00	(15,053.42)
	Subtotal: NON-REVENUE RECEIPTS	0.00	4,989.37	15,053.42	0.00	(15,053.42)
	Fund Total:	0.00	66,887.41	1,436,320.07	0.00	(1,436,320.07)

Regular; Processing Month 11/2024; Accounts to Include Accounts with Activity

Fund: 02 DEPRECIATION

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
02 1510	INTEREST ON INVESTMENTS	0.00	1,202.18	3,943.47	0.00	(3,943.47)
	Subtotal: LOCAL RECIEPTS	0.00	1,202.18	3,943.47	0.00	(3,943.47)
	Fund Total:	0.00	1,202.18	3,943.47	0.00	(3,943.47)

**Revenue Summary Report**  
Processing Month: 11/2024  
Regular; Processing Month 11/2024; Accounts to Include Accounts with  
Activity

Fund: 05

**ACTIVITY FUND**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
05 1710 0100	ATHLETICS	0.00	1,264.53	16,788.53	0.00	(16,788.53)
05 1710 0332	FFA / AG	0.00	7,289.53	8,573.53	0.00	(8,573.53)
05 1710 0500	ANNUAL	0.00	0.00	70.00	0.00	(70.00)
05 1710 0510	K-CLUB	0.00	0.00	557.53	0.00	(557.53)
05 1710 0530	STUDENT COUNCIL	0.00	60.00	1,179.75	0.00	(1,179.75)
05 1710 1530	DANCE SQUAD	0.00	0.00	940.00	0.00	(940.00)
05 1710 1535	CHEERLEADER	0.00	0.00	4,539.00	0.00	(4,539.00)
05 1710 2026	CLASS OF 2026	0.00	0.00	794.96	0.00	(794.96)
05 1710 2027	CLASS OF 2027	0.00	0.00	792.55	0.00	(792.55)
05 1710 2028	CLASS OF 2028	0.00	0.00	1,596.16	0.00	(1,596.16)
05 1710 2029	CLASS OF 2029	0.00	0.00	360.00	0.00	(360.00)
05 1710 2030	CLASS OF 2030	0.00	0.00	922.84	0.00	(922.84)
05 1710 2530	FBLA	0.00	0.00	175.00	0.00	(175.00)
05 1710 2662	CONCESSIONS	0.00	0.00	9,654.20	0.00	(9,654.20)
05 1710 3030	MISCELLANEOUS	0.00	692.68	5,806.34	0.00	(5,806.34)
05 1710 3035	POP MACHINE	0.00	0.00	310.00	0.00	(310.00)
05 1710 3374	ED RISING REVENUE	0.00	1,280.00	1,280.00	0.00	(1,280.00)
05 1710 3429	EHA Wellness Committee	0.00	0.00	5,360.00	0.00	(5,360.00)
05 1710 3668	FOOTBALL FUNDRAISING	0.00	0.00	3,493.00	0.00	(3,493.00)
05 1710 3669	VOLLEYBALL	0.00	2,000.00	5,100.00	0.00	(5,100.00)
05 1710 4724	CHROME BOOK ACCOUNT	0.00	0.00	135.00	0.00	(135.00)
05 1710 7274	SCRIP CARD	0.00	5,133.99	9,735.91	0.00	(9,735.91)
05 1730 2662	CONCESSIONS ORGINIZATION FEES	0.00	0.00	1,611.16	0.00	(1,611.16)
Subtotal: LOCAL RECIEPTS		0.00	17,720.73	79,775.46	0.00	(79,775.46)
Fund Total:		0.00	17,720.73	79,775.46	0.00	(79,775.46)

Revenue Summary Report  
 Processing Month: 11/2024

Regular; Processing Month 11/2024; Accounts to Include Accounts with Activity

Fund: 06 NUTRITION 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 1510	OTHER INCOME	0.00	10.30	89.58	0.00	(89.58)
06 1611	STUDENT LUNCHES	0.00	7,489.19	22,164.54	0.00	(22,164.54)
06 1620	ADULT LUNCHES	0.00	241.40	1,248.80	0.00	(1,248.80)
Subtotal: LOCAL RECIEPTS		0.00	7,740.89	23,502.92	0.00	(23,502.92)
Fund Total:		0.00	7,740.89	23,502.92	0.00	(23,502.92)

Revenue Summary Report

Processing Month: 11/2024

Regular; Processing Month 11/2024; Accounts to Include Accounts with Activity

Fund: 07 BOND FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
07 1100	LOCAL DISTRICT TAXES	0.00	3,332.11	106,700.44	0.00	(106,700.44)
07 1115	CARLINE TAXES	0.00	0.00	94.82	0.00	(94.82)
07 1510	INTEREST ON INVESTMENTS	0.00	455.18	1,317.35	0.00	(1,317.35)
	Subtotal: LOCAL RECIEPTS	0.00	3,787.29	108,112.61	0.00	(108,112.61)
07 3180	PRO RATE MOTOR VEHICLE	0.00	9.81	16.05	0.00	(16.05)
	Subtotal: STATE RECEIPTS	0.00	9.81	16.05	0.00	(16.05)
	Fund Total:	0.00	3,797.10	108,128.66	0.00	(108,128.66)

Revenue Summary Report  
 Processing Month: 11/2024

Regular; Processing Month 11/2024; Accounts to Include Accounts with Activity

Fund: 08 SPECIAL BUILDING

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
08 1100	LOCAL DISTRICT TAXES	0.00	3,808.17	121,944.28	0.00	(121,944.28)
08 1115	CARLINE TAXES	0.00	0.00	108.37	0.00	(108.37)
08 1510	INTEREST ON INVESTMENTS	0.00	970.94	3,311.33	0.00	(3,311.33)
	Subtotal: LOCAL RECIEPTS	0.00	4,779.11	125,363.98	0.00	(125,363.98)
08 3180	PRO RATE MOTOR VEHICLE	0.00	11.21	18.34	0.00	(18.34)
	Subtotal: STATE RECEIPTS	0.00	11.21	18.34	0.00	(18.34)
	Fund Total:	0.00	4,790.32	125,382.32	0.00	(125,382.32)

Revenue Summary Report  
Processing Month: 11/2024

Regular; Processing Month 11/2024; Accounts to Include Accounts with  
Activity

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	102,138.63	1,777,052.90	0.00	(1,777,052.90)

12/09/2024 02:08 PM

Posted - All; Processing Month 12/2024

User ID: DJK

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	1	Fund Number 01 GENERAL FUND		
	114-7217992-7818661	AMAZON CAPITAL SERVICES	11/22/2024	39.99
01 1100 650 001		CHROMECAST STREAMING STICK - SIERA M.		39.99
	11Y3-Y3R1-F7Q7	AMAZON CAPITAL SERVICES	11/20/2024	120.56
01 2220 640 001		LIBRARY BOOKS HUMPHREY SET		99.99
01 2220 640 002		LIBRARY BOOKS HUMPHREY SET		20.57
	19GT-Q7JK-9QVG	AMAZON CAPITAL SERVICES	11/26/2024	103.74
01 1100 610 001		SCIENCE PROJECTS		103.74
	1DLP-NKNK-6YHD	AMAZON CAPITAL SERVICES	11/22/2024	189.99
01 2410 650 001		PORTABLE MONITOR TRIPLE SCREENS		189.99
	1JJ3-YRY4-DYCT	AMAZON CAPITAL SERVICES <i>Returned</i>	11/11/2024	21.99
01 2510 890 000		CURRENCY MARKERS - 12 PACK		21.99
	1MKG-PDFG-96T6	AMAZON CAPITAL SERVICES	11/21/2024	152.90
01 2510 890 000		FOLDING DRINK CARRIERS		152.90
	UNAPPLIED CREDIT	AMAZON CAPITAL SERVICES	11/26/2024	(99.98)
01 1100 610 001		CREDIT UNAPPLIED		(99.98)
Total	AMAZON CAPITAL SERVICES			529.19
	113-4404833-5673816	AMERICAN EXPRESS	10/31/2024	109.62
01 2610 610 000		VACUUM BRUSH ROLLERS - 3		109.62
	113-6591721-2836246	AMERICAN EXPRESS	11/04/2024	125.34
01 1200 610 001		SPED BABY WIPES <i>SPED</i>		125.34
	114-4267600-3288259	AMERICAN EXPRESS	11/11/2024	70.23
01 1100 610 001		AA BATTERIES IT <i>office</i>		23.41
01 2510 890 000		AA BATTERIES CLERICAL		46.82
	114-5913894-8887439	AMERICAN EXPRESS	11/11/2024	24.98
01 2510 890 000		AAA BATTERIES OFFICE USE <i>office</i>		24.98
	1X4H8V5LB2B	AMERICAN EXPRESS	10/24/2024	19.98
01 1100 610 001		ART SUPPLIES		19.98
	3KSW3V87JKB	AMERICAN EXPRESS	10/27/2024	361.45
01 1100 610 001		ART SUPPLIES		361.45
	E9R36G7S3LO	AMERICAN EXPRESS	10/25/2024	9.99
01 1100 610 001		ART SUPPLIES		9.99
	INTEREST CHR	AMERICAN EXPRESS	11/17/2024	26.04
01 1100 610 001		INTERESET CHARGES		26.04
	WEH1BBGCC6W	AMERICAN EXPRESS	10/19/2024	130.87
01 1100 610 001 1430		SHOP WELDING SUPPLIES		130.87
Total	AMERICAN EXPRESS			878.50
	23834593	Bcn Telecom, Inc.	11/30/2024	65.64
01 2510 382 000		LONG DISTANCE CALLING NOV. 24		65.64
Total	Bcn Telecom, Inc.			65.64
	7045439114 11/22/2	Black Hills Energy	11/22/2024	1,284.99
01 2610 621 000		NATURAL GAS SERVICE NOV. 2024		1,284.99
Total	Black Hills Energy			1,284.99

12/09/2024 02:08 PM

Posted - All; Processing Month 12/2024

User ID: DJK

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	302529CL ACT#9996356	Cenex Fleetcard	11/30/2024	1,861.76
01 2710 626 000 1112		MICRO FUEL NOV.	63.06	
01 2710 626 000 0112		BUS 12 FUEL NOV.	512.24	
01 2710 626 000 0111		BUS 11 FUEL NOV.	497.14	
01 2710 626 000 1997		F150 FUEL NOV.	382.86	
01 2710 626 000 2004		EXCURSION FUEL NOV.	234.02	
01 2710 626 000 2024		EXPEDITION FUEL NOV.	172.44	
Total	Cenex Fleetcard		1,861.76	
	2025-One Act	Costume Shoppe	11/21/2024	415.00
01 1100 610 001		ONE ACT COSTUMES 11-2024	415.00	
Total	Costume Shoppe		415.00	
	35018944	DANA F COLE & COMPANY LLP	11/19/2024	4,950.00
01 2510 340 000		<u>2023-2024 AUDIT FINAL PAYMENT</u>	4,950.00	
Total	DANA F COLE & COMPANY LLP		4,950.00	
	35018527	Dana F. Cole & Company, Llp	11/07/2024	95.00
01 2330 340 000		CAFETERIA PLAN <u>OCT. 2024</u>	95.00	
	NOV. 2024 CAFE PLAN	Dana F. Cole & Company, Llp	12/01/2024	95.00
01 2330 340 000		CAFETERIA PLAN <u>NOV. 2024 FEE</u>	95.00	
Total	Dana F. Cole & Company, Llp		190.00	
	NOV. 24 SEPT/OCT	Educational Service Unit #9	11/30/2024	39,380.84
01 2140 591 002		NON SPED LMHP OCT. 24932	4,440.00	
01 2142 591 002		3-4 PSYCH OCT. 24909	220.00	
01 2152 591 002		3-4 SPEECH OCT. 24909	5,492.11	
01 1200 591 002		SA 18+ OCT. 24909	4,224.00	
01 1200 591 002		SA SPED CONSULTANT OCT. 24909	660.00	
01 1292 591 002		0-2 ECE HOMEBASE OCT. 24909	1,210.00	
01 2140 591 002		NON SPED BEHAV. DISO. OCT. 24932	761.25	
01 2141 591 002		SA PSYCH OCT. 24909	4,977.50	
01 2151 591 002		SA DEAF EDUCATOR OCT. 24909	130.00	
01 2151 591 002		SA SPEECH OCT. 24909	11,142.75	
01 2151 591 002		SA SPEECH OCT. 24928	234.89	
01 2153 591 002		0-2 SPEECH OCT. 24909	1,023.39	
01 2181 591 001		SA VISION CONSULTANT OCT. 24909	382.95	
01 1100 591 001		ASSET TRACKING SYSTEM 24-307	733.50	
01 1100 591 001		AUG. - OCT. INSTRUCTIONAL COACHING 24968	3,748.50	
Total	Educational Service Unit #9		39,380.84	
	SPED OCT. 2024	EDUCATIONAL SERVICE UNIT 7	11/13/2024	1,226.50
01 2181 591 001		SPED VISION SERVICES - <u>GRACE OCTOBER</u>	1,226.50	
Total	EDUCATIONAL SERVICE UNIT 7		1,226.50	
	393292	EGAN SUPPLY CO.	11/13/2024	903.88
01 2610 610 000		FASTDRAW FLOOR CLEANER	903.88	
Total	EGAN SUPPLY CO.		903.88	

12/09/2024 02:08 PM

Posted - All; Processing Month 12/2024

User ID: DJK

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2570 340 000	20241100217	Essential Screens	11/30/2024	64.94
		BACKGROUND CHECK S.F. NOV. 24		64.94
Total	Essential Screens			64.94
	11300 OCTOBER 2024	Fill-N-Chill	11/11/2024	634.18
01 2710 626 000 0112		BUS 12 FUEL		55.35
01 2610 626 000		MOWER FUEL		32.65
01 2710 626 000 1121		MINO TOUR FUEL		451.85
01 2710 626 000 0121		BUS 21 FUEL		74.37
01 2410 890 002		STUDENT PIZZA PRIZE		19.96
Total	Fill-N-Chill			634.18
	121719282	Fleet Pride	11/25/2024	305.10
01 2710 732 000 0112		BUS 12 INSPECTION		305.10
Total	Fleet Pride			305.10
	DEC. 05-2024	GO PHYSICAL THERAPY (CNR)	12/09/2024	2,309.12
01 2161 340 001		OT SA NOV. 24		802.92
01 2162 340 002		OT 3-4 NOV. 24		38.50
01 2163 340 002		OT 0-2 NOV. 24		90.67
01 2171 340 001		PT SA NOV. 24		134.75
01 2171 340 002		PT SA NOV. 24		609.05
01 2172 340 002		PT 3-4 NOV. 24		154.00
01 2173 340 002		PT 0-2 NOV. 24		479.23
Total	GO PHYSICAL THERAPY			2,309.12
	300151671	Hastings Tribune, The	10/31/2024	8.59
01 2510 540 000		BOARD MEETING NOTICE NOV. 2024 00101247		8.59
Total	Hastings Tribune, The			8.59
	#2 0022800522	HOMETOWN LEASING	10/21/2024	1,318.89
01 1100 442 000		COPIER LEASE - <u>OCTOBER 24</u> #2		1,318.89
	#3 0022800522	HOMETOWN LEASING	11/21/2024	1,318.89
01 1100 442 000		COPIER LEASE - <u>NOVEMBER 24</u> #3		1,318.89
	#4 0022800522	HOMETOWN LEASING	12/21/2024	1,256.09
01 1100 442 000		COPIER LEASE - <u>DECEMBER 24</u> #4		1,256.09
Total	HOMETOWN LEASING			3,893.87
	366879018-2	J W Pepper	12/08/2024	26.50
01 1100 640 001 1199		CREDIT DEDUCTED TWICE - CORRECTED		26.50
Total	J W Pepper			26.50
	35127074	Jostens Inc	10/29/2024	315.95
01 2120 890 001		DIPLOMA COVERS 20 EA.		315.95
Total	Jostens Inc			315.95
	10000635	Kearney County Health Services	11/27/2024	125.00
01 2710 340 000		BUS DRIVER PHYSICAL <i>Randy S.</i>		125.00
Total	Kearney County Health Services			125.00
	1200 SPED	Kenesaw Market	11/30/2024	50.70

12/09/2024 02:08 PM

Posted - All; Processing Month 12/2024

User ID: DJK

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	NOV. 24			
01 1200 610 001		HS SPED FOOD CLASS 1200		50.70
	2877 NOV. 24	Kenesaw Market	11/30/2024	197.66
01 1100 610 001 1480		FOOD CLUB SUPPLIES 2877		197.66
	3030 NOV. 24	Kenesaw Market	11/30/2024	29.63
01 1100 610 001		SCIENCE COTTON SWABS 3030		2.70
01 1100 610 001		SCIENCE EXPERIMENT 3030		26.93
	7730 OCT. 24	Kenesaw Market	11/30/2024	80.06
01 1190 610 002		PRE K SUPPLIES		80.06
Total Kenesaw Market				<u>358.05</u>
	F150 81823	Kenesaw Motor Co.	10/21/2024	78.25
01 2710 732 000 1997		OIL CHANGE AND INSPECTION		78.25
Total Kenesaw Motor Co.		<i>F150</i>		<u>78.25</u>
	090461646 NOV. 24	KINETIC BY WINDSTREAM	11/30/2024	220.47
01 2510 382 000		LOCAL CALLING NOV. 24		220.47
Total KINETIC BY WINDSTREAM				<u>220.47</u>
	DEC 24 HL -0001	Kps-Nprs	12/11/2024	1,347.52
01 1100 290 001		DEC 2024 HL RETIREMENT		1,347.52
	NOV. 24 HL-0002	Kps-Nprs	12/11/2024	1,527.48
01 1100 290 001		NOV. 24 HL RETIREMENT PD FROM GF		1,527.48
	V*NOV. 24 HL-0002	Kps-Nprs	12/09/2024	(1,527.48)
01 1100 290 001		NOV. 24 HL RETIREMENT PD FROM GF		(1,527.48)
Total Kps-Nprs				<u>1,347.52</u>
	MILEAGE 11/25/24	Masters, Rick	11/25/2024	140.70
01 2320 580 000		<u>MILEAGE TO ALBION FB PLAYOFFS</u> 210 MILES		140.70
Total Masters, Rick				<u>140.70</u>
	0052430972	Matheson Tri-Gas Inc.	11/30/2024	73.94
01 1100 440 001 1430		SHOP TANK RENTAL		73.94
Total Matheson Tri-Gas Inc.				<u>73.94</u>
	77975	Menards - Hastings	11/15/2024	68.69
01 2620 431 000		RV ANTIFREEZE/AERATOR		68.69
	78551	Menards - Hastings	11/27/2024	147.00
01 2620 431 000		3 FAUCETS		147.00
	78759	Menards - Hastings	12/02/2024	1,019.86
01 1100 610 001 1430		<u>WOOD FOR SHOP CLASS</u>		1,019.86
Total Menards - Hastings				<u>1,235.55</u>
	PLANE TICKET REIMB.	Meyer, Siera	11/15/2024	628.83
01 3551 890 001		<u>CTE REVISION GRANT S.M. TX PLANE TICKET</u>		628.83
Total Meyer, Siera				<u>628.83</u>
	INV6706	Mid West Restaurant Supply	11/12/2024	781.40
01 2620 431 000		<u>OVEN PILOT LIGHT REPAIR 11/08/24</u>		781.40

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12/09/2024 02:08 PM

Posted - All; Processing Month 12/2024

User ID: DJK

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2620 431 000	INV6935	Mid West Restaurant Supply	11/21/2024	774.95
		<u>WORK ON CONVECTION OVEN TWICE</u>		774.95
Total	Mid West Restaurant Supply			1,556.35
01 2710 340 000	3102919284	MLMH Clinical Lab Services	11/14/2024	25.00
		DOT DRUG SCREEN <u>JEFF E.</u>		25.00
		3102919284		
Total	MLMH Clinical Lab Services			25.00
01 2310 810 000	N-52135	Ne Asso Of School Boards	11/26/2024	100.00
		ST. CONF. PRECONF. WRKSH		100.00
		<u>MARLIN K</u>		
Total	Ne Asso Of School Boards			100.00
01 2220 640 001	58850579 25-26	Nebraska Life Magazine	12/09/2024	52.00
		2025-2026 2 YR SUBSCRIPTION		52.00
		RENEWAL <u>Library</u>		
Total	Nebraska Life Magazine			52.00
01 1200 340 001	2155	OMAHA MUSIC THERAPY LLC	11/30/2024	790.32
		MUSIC THERAPY SPED <u>GRACE</u>		790.32
Total	OMAHA MUSIC THERAPY LLC			790.32
01 2130 610 000	41486343	Quill.Com	11/12/2024	62.99
		HAND SANITIZER BOTTLES - 12		62.99
01 1100 610 001 1199	41527767	Quill.Com	11/14/2024	159.99
		OFFICE CHAIR - <u>MUSIC ROOM</u>		159.99
		<u>TEACHER</u>		
Total	Quill.Com			222.98
01 1100 610 001 1480	18139	RUSS'S MARKET STORE #7	11/17/2024	33.12
		FOODS CLASS		33.12
01 1100 610 001 1480	18202	RUSS'S MARKET STORE #7	11/06/2024	45.03
		FOODS CLASS		45.03
01 1100 610 001 1480	18421	RUSS'S MARKET STORE #7	11/19/2024	25.73
		FOODS CLASS		25.73
01 1100 610 001 1480	18428	RUSS'S MARKET STORE #7	11/25/2024	75.72
		FOODS CLASS SUPPLIES		75.72
Total	RUSS'S MARKET STORE #7			179.60
01 2610 431 000	7032	Rutt'S Heating & Air Cond.	11/20/2024	4,633.74
		REPAIR HEAT EXCHANGER/LESS		6,420.00
		CREDIT		
01 2610 431 000		CREDIT 4/22/24		(1,786.26)
01 2610 431 000	7105	Rutt'S Heating & Air Cond.	11/26/2024	3,279.80
		KITCHEN WATER HEATING		3,279.80
		DRAINED/CAPPED		
Total	Rutt'S Heating & Air Cond.			7,913.54
01 2610 621 000	11312001 NOV. 24	Southern Power District	11/30/2024	3,725.54
		BLDG ELECTRICAL SERVICE NOV. 24		3,675.18
		SIGN ELECTRICAL SERVICE NOV. 24		50.36
Total	Southern Power District			3,725.54

12/09/2024 02:08 PM

Posted - All; Processing Month 12/2024

User ID: DJK

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	<b>MAY 2024 INVOICE</b>	SWEET RAE'S COFFEE AND CONFECTIONS	12/04/2024	300.00
01 2320 890 000		45 DRINKS FOR STAFF APPRECIATION DAY		300.00
Total	SWEET RAE'S COFFEE AND CONFECTIONS			300.00
	11/14/24 WELDING	TD's Portable Welding	11/14/2024	2,290.00
01 2610 431 000		BUILD SKIDSTEER DUMP BOX		2,290.00
Total	TD's Portable Welding			2,290.00
	0939	TECHNIK ELECTRIC LLC	11/12/2024	394.00
01 2610 431 000		LABOR / LIFT RENTAL / CABLE 0939		394.00
Total	TECHNIK ELECTRIC LLC			394.00
	5502	Telephone Systems Of Nebraska, Inc.	11/19/2024	95.00
01 2610 431 000		POWER OUTAGE CAUSED PHONE MALFUNCTION		95.00
Total	Telephone Systems Of Nebraska, Inc.			95.00
	323449	Time Management Systems	11/30/2024	183.84
01 2510 643 000		TIME MANAGEMENT SYS. NOV. 24		183.84
Total	Time Management Systems			183.84
	042078	TOWER STORAGE	11/30/2024	45.00
01 2610 441 000		STORAGE UNIT 11/30/24		45.00
Total	TOWER STORAGE			45.00
	106077	TPRS BOOKS	11/08/2024	123.00
01 1100 640 001		CASA DIVIDIDA 4		36.00
01 1100 640 001		NINOS EN LA CALLE 4		36.00
01 1100 640 001		NUEVAS CONVERSACIONES 4		36.00
01 1100 640 001		SHIPPING		15.00
Total	TPRS BOOKS			123.00
	104537568 WEBSTA	Us Bank	11/14/2024	468.48
01 2620 431 000		ELKAY Z83600-XL BUBBLER - 3		468.48
	2081142 FILL N CHIL	Us Bank	11/13/2024	5.33
01 2410 890 002		BLUE DEVIL PRIDE PIZZA - ELEM		5.33
	33323 THRESHOLD	Us Bank	11/14/2024	163.02
01 2510 890 000		VISITOR BADGES BOOK		163.02
	600046318 KULLY SUPP	Us Bank	11/14/2024	595.94
01 2620 431 000		PLUMBING PARTS TOILETS/URINAL/VAC BREAKE		595.94
	BOMGAARS 11/15/24	Us Bank	11/15/2024	257.67
01 2620 431 000		PAINT/ROLLERS		257.67
	CIBO VINO 11/22/24	Us Bank	11/22/2024	177.40
01 2310 580 000		BOARD MEMB. MEALS - STATE CONV.		177.40
	HOTEL - KAY	Us Bank	11/22/2024	356.86
01 2310 580 000		KAY SIDDEERS HOTEL - STATE CONVENSSION		356.86

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12/09/2024 02:08 PM

Posted - All; Processing Month 12/2024

User ID: DJK

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2320 580 000	HOTEL - RICK	Us Bank	11/22/2024	385.86
		RICK M. HOTEL - STATE CONVENSON		385.86
01 2310 580 000	HOTEL - SHANDRA	Us Bank	11/22/2024	356.86
		SHANDRA U. HOTEL - STATE CONVENSON		356.86
01 1100 330 001 0003	NATIONALART ASSOC	Us Bank	10/30/2024	300.00
		ART ASSOC. MEMBERSHIP - KENTUCKY		300.00
01 1100 330 001 0003	NATIONALART EDU	Us Bank	11/25/2024	199.96
		NATIONAL ART ASSOC. MEMBERSHIP		199.96
01 2310 580 000	OLD MATTRESS FACT.	Us Bank	11/20/2024	82.90
		SCHOOL BOARD CONF. MEALS		82.90
01 2510 890 000	SAM'S CLUB	Us Bank	11/11/2024	117.70
		SAM'S CLUB MEMBERSHIP 11/11/24		117.70
01 1100 610 001	SAMS CLUB - TABLES	Us Bank	11/20/2024	2,399.36
		32 8' TABLES - WHITE		2,399.36
01 2220 610 002	SCRIPPS SPELLING B	Us Bank	10/31/2024	185.00
		SCRIPPS SPELLING BEE REGISTRATION		185.00
01 1100 610 001	WALMART - ONE ACT	Us Bank	11/04/2024	98.33
		ONE ACT SUPPLIES		98.33
01 1100 640 001	WAY SIDE PUBL	Us Bank	11/12/2024	68.21
		SPANISH BOOK - BRANDON BROWN VS YUCATAN		68.21
Total	Us Bank			6,218.88
	1316005 NOV. 2024	Village Of Kenesaw	11/30/2024	851.84
01 2610 490 000		GARBAGE		240.00
01 2610 490 000		GARBAGE		97.50
01 2610 490 000		GARBAGE		30.00
01 2610 621 000		SEWER		20.00
01 2610 621 000		SEWER		20.00
01 2610 621 000		SEWER		9.53
01 2610 621 000		SEWER		20.00
01 2610 621 000		SEWER		33.37
01 2610 410 000		WATER		64.25
01 2610 410 000		WATER		64.25
01 2610 410 000		WATER		47.84
01 2610 410 000		WATER		64.25
01 2610 410 000		WATER		14.40
01 2610 410 000		WATER		64.25
01 2610 410 000		WATER		43.20
01 2610 410 000		WATER		19.00
Total	Village Of Kenesaw			851.84
01 1100 610 001 1199	731112	Yanda'S Music & Pro Audio	11/18/2024	23.39
		ALTO SAX REEDS		23.39
01 1100 610 001	732116	Yanda'S Music & Pro Audio	11/26/2024	949.99
		SOUND SYSTEM FOR NEW GYM		839.99
01 1100 610 001		SOUND SYSTEM FOR NEW		110.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	732465	GYM/STANDS		
01 1100 610 001		Yanda'S Music & Pro Audio	11/27/2024	25.00
		SPEAKER STAND REPAIR 732465		25.00
01 1100 610 001	732467	Yanda'S Music & Pro Audio	11/27/2024	25.00
		REPAIR SPEAKER INPUT JACK 732467		25.00
01 1100 640 001 1199	733704	Yanda'S Music & Pro Audio	12/05/2024	59.46
		BK 2 TRADITION OF EXCELL. COND. SCORE		59.46
Total	Yanda'S Music & Pro Audio			1,082.84
	69461	Zimmerman Printers & Lithographers	11/26/2024	2,306.16
01 2530 550 001		AUG/SEPT, OCT, NOV. AND DEC NEWSLETTERS		1,153.08
01 2530 550 002		AUG/SEPT, OCT, NOV. AND DEC NEWSLETTERS		1,153.08
01 2530 550 001	69462	Zimmerman Printers & Lithographers	11/26/2024	29.00
		SPORTS PROGRAMS 100		29.00
01 2530 550 001	69472	Zimmerman Printers & Lithographers	11/26/2024	171.00
		STAFF ABSENT RPORTS 600 3 PRT NCR		85.50
01 2530 550 002		STAFF ABSENT RPORTS 600 3 PRT NCR		85.50
Total	Zimmerman Printers & Lithographers			2,506.16
Fund Number	01			92,108.75
Checking Account ID	1			92,108.75
Checking Account ID	2	Fund Number	02	<u>DEPRECIATION</u>
2445		KENWORKS, INC.	12/09/2024	17,072.25
02 4700 739 000		25% START DATE 12/09/24 BUS BARN REPAIR		17,072.25
Total	KENWORKS, INC.			17,072.25
Fund Number	02			17,072.25
Checking Account ID	2			17,072.25
Checking Account ID	5	Fund Number	05	ACTIVITY FUND
	12/5 WRESTLING DUAL	ALMA PUBLIC SCHOOL,	12/04/2024	90.00
05 2900 610 000 0100		12/5 WRESTLING DUAL		90.00
Total	ALMA PUBLIC SCHOOL,			90.00
	TRACK WR CLOCKS	Amherst Public School	12/04/2024	250.00
05 2900 610 000 0100		TRACK WR CLOCKS - RENTAL		250.00
Total	Amherst Public School			250.00
	JV BB 12/13 & 14	Bender, Dalton	12/09/2024	355.00
05 2900 610 000 0100		JV GBB 12/13		95.00
05 2900 610 000 0100		JH GB 12/14		260.00
Total	Bender, Dalton			355.00
	JV GBB 12/13	CAHILL, CODY	12/09/2024	95.00

92,108.75 GF

17,072.25 Depreciation

12/09/2024 02:08 PM

Posted - All; Processing Month 12/2024

User ID: DJK

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
05 2900 610 000 0100		JV GBB 12/13		95.00
Total	CAHILL, CODY			95.00
	2024 VB BOOKKEEPER	Callan, Katie	12/04/2024	750.00
05 2900 610 000 0100		2024 VB BOOK - 30 GAMES		750.00
Total	Callan, Katie			750.00
	G24390	Computer Hardware - Kearney	11/12/2024	99.00
05 2900 610 000 4724		LENOVO REPAIR		99.00
Total	Computer Hardware - Kearney			99.00
	VAR GBB 12/13	Engberg, Scott	12/09/2024	150.00
05 2900 610 000 0100		VAR GBB 12/13		150.00
Total	Engberg, Scott			150.00
	11300 OCTOBER 2024	Fill-N-Chill	11/11/2024	725.58
05 2900 610 000 2662		CONCESSIONS PIZZA'S		725.58
Total	Fill-N-Chill			725.58
	12/7 WRESTLING TOURN	Harvard Public School	12/04/2024	125.00
05 2900 610 000 0100		12/7 WRESTLING TOURN		125.00
Total	Harvard Public School			125.00
	1110724	Hiland Dairy Foods Co. Llc	11/08/2024	21.98
05 2900 610 000 0100		MILK 1110724		21.98
	1110797	Hiland Dairy Foods Co. Llc	11/12/2024	22.33
05 2900 610 000 0100		MILK 1110797		22.33
	1110896	Hiland Dairy Foods Co. Llc	11/15/2024	21.98
05 2900 610 000 0100		MILK 1110896		21.98
	1110958	Hiland Dairy Foods Co. Llc	11/19/2024	21.98
05 2900 610 000 0100		MILK 1110958		21.98
	1111142	Hiland Dairy Foods Co. Llc	11/26/2024	21.98
05 2900 610 000 0100		MILK 1111142		21.98
Total	Hiland Dairy Foods Co. Llc			110.25
	2530 FBLA NOV. 24	Kenesaw Market	11/30/2024	47.94
05 2900 610 000 2530		FBLA SUPPLIES 2530		47.94
	2662 NOV.. 24	Kenesaw Market	11/30/2024	950.29
05 2900 610 000 2662		CONCESSIONS SUPPLIES - NOV 2662		950.29
Total	Kenesaw Market			998.23
	VAR GBB 12/13	KRIKAC, CADEN	12/09/2024	150.00
05 2900 610 000 0100		VAR GBB 12/13		150.00
Total	KRIKAC, CADEN			150.00
	VAR GBB 12/13	Lindblad, Bradley	12/09/2024	150.00
05 2900 610 000 0100		VAR GBB 12/13		150.00
Total	Lindblad, Bradley			150.00
	EHA ELEVATE	LOSEKE, ALYSSA	12/09/2024	233.00

12/09/2024 02:08 PM

Posted - All; Processing Month 12/2024

User ID: DJK

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
05 2900 610 000 3429		EHA WELLNESS ELEVATE		233.00
Total	LOSEKE, ALYSSA			233.00
	3461 INV. P2C 1140	NEBRASKA FFA ASSOCIATION	11/15/2024	40.00
05 2900 610 000 0332		NE FFA ASS. P2C 1140		40.00
Total	NEBRASKA FFA ASSOCIATION			40.00
	WR CERTIFICATION	Rethorst, Justin	12/04/2024	54.00
05 2900 610 000 0100		WR CERT - 3 GIRLS		17.00
05 2900 610 000 0100		WR CERT - 7 BOYS		37.00
Total	Rethorst, Justin			54.00
	JH GB 12/14	Rosno, Todd	12/09/2024	130.00
05 2900 610 000 0100		JH GB 12/14		130.00
Total	Rosno, Todd			130.00
	12/6 SCRIP GIFT CARD	RUSS'S MARKET STORE #7	12/06/2024	256.50
05 2900 610 000 7274		RUSS'S GIFT CARDS		256.50
	SCRIP CARD 12/10	RUSS'S MARKET STORE #7	12/09/2024	95.00
05 2900 610 000 7274		SCRIP CARD TO RUSS'S		95.00
Total	RUSS'S MARKET STORE #7			351.50
	2024 BOOK FAIR	Scholstic Book Fairs	12/09/2024	2,719.30
05 2900 610 000 1520		2024 BOOK FAIR		2,719.30
Total	Scholstic Book Fairs			2,719.30
	NCA COACHES 11-24	Us Bank	11/24/2024	83.20
05 2900 610 000 0100		CRAIG AND CHUCK COACHES CLINIC		83.20
	STORM HOCKEY TICK	Us Bank	11/19/2024	195.70
05 2900 610 000 3030		CHOIR SINGING AT HOCKEY GAME		195.70
Total	Us Bank			278.90
	9978064904	Verizon Wireless	11/06/2024	45.01
05 2900 610 000 0100		JETPACK FOR SPORTS NOV. 06		45.01
	DECEMBER 2024	Verizon Wireless	12/01/2024	45.01
05 2900 610 000 0100		JETPACK FOR SPORTS DEC. 06		45.01
Total	Verizon Wireless			90.02
	JH GB 12/14	Williamson, Brent	12/09/2024	130.00
05 2900 610 000 0100		JH GB 12/14		130.00
Total	Williamson, Brent			130.00
	69785	Zimmerman Printers & Lithographers	11/26/2024	548.90
05 2900 610 000 2025		SENIOR BANNERS		548.90
Total	Zimmerman Printers & Lithographers			548.90
Fund Number	05			8,623.68

12/09/2024 02:08 PM

Posted - All; Processing Month 12/2024

User ID: DJK

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
Checking Account ID	5			8,623.68

*Activity Fund*

Checking Account ID	Fund Number	NUTRITION FUND		
6	06			
114-6378962-1365027	AMAZON CAPITAL SERVICES		11/26/2022	30.99
06 3100 610 000	DISHWASHER THERMOMETER			30.99
1GWQ-46K9-6DDJ	AMAZON CAPITAL SERVICES		11/21/2024	21.72
06 3100 610 000	BURN CREAM SILVEX KITCHEN			21.72
Total	AMAZON CAPITAL SERVICES			52.71

1QZHYXPB67M	AMERICAN EXPRESS		10/19/2024	88.90
06 3100 570 000	KTICHEN STOOLS			88.90
Total	AMERICAN EXPRESS			88.90

14407357	Cash-Wa Distributing Co.		11/05/2024	2,797.24
06 3100 630 000	FOOD 14407357			2,797.24
14410144	Cash-Wa Distributing Co.		11/07/2024	1,012.71
06 3100 630 000	FOOD 14410144			440.91
06 3100 610 000	SUPPLIES 14410144			571.80
14415331	Cash-Wa Distributing Co.		11/12/2024	2,357.12
06 3100 630 000	FOOD 14415331			2,357.12
14416538	Cash-Wa Distributing Co.		11/14/2024	642.48
06 3100 630 000	FOOD 14416538			609.98
06 3100 610 000	SUPPLIES 14416538			32.50
14423422	Cash-Wa Distributing Co.		11/19/2024	2,770.16
06 3100 610 000	SUPPLIES 14423422			163.69
06 6800 630 000	FOOD 14423422			2,606.47
14431241	Cash-Wa Distributing Co.		11/26/2024	1,447.55
06 6800 630 000	FOOD 14431241			1,447.55
Total	Cash-Wa Distributing Co.			11,027.26

1110555	Hiland Dairy Foods Co. Llc		11/01/2024	206.73
06 3100 630 000	MILK 1110555			206.73
1110623	Hiland Dairy Foods Co. Llc		11/05/2024	186.89
06 3100 630 000	MILK 1110623			186.89
1110724	Hiland Dairy Foods Co. Llc		11/08/2024	206.74
06 3100 630 000	MILK 1110724			206.74
1110797	Hiland Dairy Foods Co. Llc		11/12/2024	153.86
06 3100 630 000	MILK 1110797			153.86
1110896	Hiland Dairy Foods Co. Llc		11/15/2024	160.06
06 3100 630 000	MILK 1110896			160.06
1110958	Hiland Dairy Foods Co. Llc		11/19/2024	137.87
06 3100 630 000	MILK 1110958			137.87
1111070	Hiland Dairy Foods Co. Llc		11/22/2024	137.11
06 3100 630 000	MILK 1111070			137.11
1111142	Hiland Dairy Foods Co. Llc		11/26/2024	171.92
06 3100 630 000	MILK 1111142			171.92
Total	Hiland Dairy Foods Co. Llc			1,361.18

FOOD - 11-21-24	JACOBITZ, ZACHARY		11/21/2024	83.88
06 3100 630 000	CANNED SOUP FOR LUNCH - KITCHEN REIMB.			83.88
Total	JACOBITZ, ZACHARY			83.88

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
06 3100 630 000	3215 NOV. 2024	Kenesaw Market	11/30/2024	4,860.02
		FOOD NOV. 24 3215		4,386.46
		SUPPLIES NOV. 24 3215		473.56
Total Kenesaw Market				4,860.02

06 3100 570 000	NE11222024	School Nutrition Association DEPOSITORY	11/22/2024	353.00
		JENNIFER W. STATE/NATIONAL MEMBERSHIP		168.50
		REBECKA JAESCHKE STATE MEMBERSHIP		57.50
		CHRISTINE JEREMIAS MEMBERSHIP		57.50
		MARIA MONTANEZ MEMBERSHIP		57.50
		PROCESSING FEE		12.00
Total School Nutrition Association DEPOSITORY				353.00

06 3100 630 000	FOOD PURCHASE 11/24	WHITESEL, JENNIFER	11/19/2024	42.38
Total WHITESEL, JENNIFER		LAVASH BREAD FOR PIZZA		42.38
		<i>@Russ's</i>		42.38

Fund Number 06 17,869.33

Checking Account ID 6 17,869.33 | Lunch Funds

Checking Account ID	Fund Number	BOND FUND	Invoice Date	Amount
7	07	BOND FUND	11/20/2024	330,937.50
07 5000 831 000	DEC. 2024 PRIN/INT	BOK FINANCIAL		
		BOND PAYMENT PRINCIPAL / INTEREST DEC. 2		325,000.00
		BOND INTEREST		5,937.50
Total BOK FINANCIAL				330,937.50

Fund Number 07 330,937.50

Checking Account ID 7 330,937.50 | BOND

Grand Total: 466,611.51  
Total All Accts

Posted; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing Month 12/2024

<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
<b>Checking Account ID: 1</b>						
<b>ADD</b>						
BEREAVEMEN Bereavement		133.88				
BUS Bus Driver		4,358.50				
BUS18 BUS 18 + SPED		611.82				
BUS2 BUS Noon Route PRE K		241.02				
COMPTIME Comp Time		191.67				0.0006+
DISTRICT District		408.00				
EDP1 Extra Duty		240.00				
HOLIDAY Holiday		2,243.68				0.0006+
HR1 Hourly		38,717.46				
HR1AC HOURLY ADAMS CENTRAL SCHOOL		200.00				
HR1HAS HOURLY HASTINGS SCHOOLS		275.00				
INCENTIVE2 STIPEND		2,938.20				
MILEAGE Mileage		80.40				
OVT1 Overtime		1,280.04				
PERSONAL Personal		473.46				
SICK Sick		1,261.46				
SUB Substitute		6,275.00				
SUBTAX Substitute taxed		412.50				
TICKETS Taking Tickets at Gate		50.00				
VACATION Vacation		831.10				
		<u>61,223.19</u>				

Gross Wages  
A 61,223.19 +  
pg 2 183,930.69 +  
Total 245,153.88 +  
0.0006+

<b>CONTRACT</b>	
7THSPON 7TH GR SPONSOR	52.27
8THSPON 8TH GRADE SPONSOR	52.27
AD ATHLETIC DIRECTOR	490.00
C01 Salary	167,861.25
C02 Salary	1,400.58
CONCESSPON CONCESSIONS SPONSOR	71.87
CROSSCO CROSS COUNTRY COACH	539.00
EDRISING EDUCATORS RISING	52.27
ELEMSAT ELEMENTARY SAT CHAIR PERSON	25.00
EXTENDCONT EXTENDED CONTRACT	488.22
FBLASPON FBLA SPONSOR	179.67
FFASPON FFA SPONSOR	261.33
FRESHSPON FRESHMAN SPONSOR	52.27
HEADBOYBB HEAD BOYS BASKETBALL COACH	490.00
HEADBOYTRA HEAD BOYS TRACK COACH	539.00
HEADFB HEAD FOOTBALL COACH	457.33
HEADGIRLBB HEAD GIRLS BASKETBALL COACH	490.00
HSASSBTRA HS ASSISTANT BOYS TRACK	588.00
HSASSGTRA HS ASSISTANT GIRLS TRACK	277.67
HSASSTBBB HS ASSISTANT BOYS BB	2,286.67
HSASSTFB HS ASSISTANT FB COACH	865.66
HSASSTGBB HS ASSISTANT GIRLS BASKETBALL COACH	2,270.33
HSASSTVB HS ASSISTANT VOLLEYBALL	718.67
HSSAT HS SAT CHAIR PERSON	25.00
HSWREST HS WRESTLING COACH	392.00
JHASSTFB JH ASSISTANT FB COACH	114.33

A

PIK/Gross	Amount	Expense/ Employer	Adjustment Amount	Check Total	Payee ID	Payee Name
JHASSTGTRA JH ASSISTANT GIRLS TRACK		114.33				
JHBOYSBB JH BOYS BB		114.33				
JHBOYSTRAC JH BOYS TRACK		114.33				
JHFB JH FOOTBALL COACH		114.33				
JHGIRLBB JH GIRLS BB		114.33				
JHTRACK JH TRACK COACH		81.67				
JHVB JH VOLLEYBALL		212.33				
JHWREST JH WRESTLING COACH		114.33				
JOURNYRB JOURNALISM / YEARBOOK	0.0000+	65.33				
JUNIORSPOJUNIOR SPONSOR		150.27				
MUSICIV MUSIC I & V	A 72,541.82 +	277.67			D 5,003.85 +	
NHS NATIONAL HONOR SOCIETY SPONSOR	B 44,904.80 +	52.27			E 22,340.74 +	
ONEACT ONE ACT COACH	C 61,457.03 +	310.33			F 42,974.78 +	
QUIZBOWL QUIZ BOWL SPONSOR	pg3 170,903.71 +	78.40			G 70,319.37 +	
SENIORSPO SENIOR SPONSOR	Total	62.06			G 70,319.37 -	
SKILLSUSA SKILL USA SPONSOR		179.67			pg1 Total 245,153.58 +	
SOCIALMEDI SOCIAL MEDIA/WEEKLY PAGE		78.40			pg3 (H) 174,834.51 +	
SOPHSPON SOPHOMORE SPONSOR		52.27			Net pay 0.0000+	
SPEDCOORD SPED COORDINATOR		33.33				
SPEECH SPEECH SPONSOR		294.00				
STRIVTV STRIV TV SPONSOR		114.33				
STUCOSPOJUNIOR SPONSOR		78.40				
XTRADUTY1 Extra Duty		83.32				
		<u>183,930.69</u>				

Total Deductions

Employee Deductions

A  
B  
C  
pg3  
Total

D  
E  
F  
G  
G  
pg1 Total  
pg3 (H)  
Net pay

\*

DEDUCTION	Amount	Expense/ Employer	Adjustment Amount	Check Total	Payee ID	Payee Name
AFLAC AFLAC Insurance	25,639.95	297.66		297.66	AFLAC	AFLAC of Columbus
AFLACTAXED AFLAC TAXED		154.18		154.18	AFLAC	AFLAC of Columbus
AMERITAS AMERITAS		346.81	26.48	373.29	AMERITAS	AMERITAS LIFE INSURANCE CORP
DAYCARE Day Care	5,455.33	150.00		150.00	KENECRAFT	Kenesaw Public School
DENTAL Pre-Tax Dental	170,057.75	1,123.01	1,402.76	2,525.77	BCBS	Bluecrossblue Shield Of Nebraska
GARNISH GARNISH	1,436.12	222.19		222.19	CREDITM	CREDIT MANAGEMENT SERVICES, INC
HEALTHCERT Health CERT	153,789.14	58,715.05		58,715.05	BCBS	Bluecrossblue Shield Of Nebraska
HEALTHCLAS HEALTH CLASS		7,093.68		7,093.68	BCBS	Bluecrossblue Shield Of Nebraska
MEDEXP Med Exp-Flex	42,419.82	1,160.00		1,160.00	KENECRAFT	Kenesaw Public School
TSAAMERICA TSAAMERICA		600.00		600.00	TSAAMERICA	AMERICAN FUNDS
TSAEMPOWNT TSAEmpower No	9,716.19	250.00	300.00	550.00	EMPOWER	GREAT WEST LIFE & ANNUITY
TSAEMPOWTA TSAEmpower Tax	11,683.79	700.00		700.00	EMPOWER	GREAT WEST LIFE & ANNUITY
	D 5,003.85	67,537.97	0.00	72,541.82	A	
RET DEDUCTION						
NPERS RETIREMENT	228,432.93	22,340.74	16,796.22	39,136.96	RET	NEBRASKA SCHOOL RETIREMENT A SYS
NPERS2 INCREASED RETIR	228,432.93	5,767.92		5,767.92	RET	NEBRASKA SCHOOL RETIREMENT A SYS
	E 22,340.74	22,564.14	0.00	44,904.88	B	
TAX						
FIT FIT	218,805.26	16,848.45		16,848.45	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A
FUTA FUTA	222,677.19					
MEDICARE MEDICARE	241,597.75	3,503.21	3,503.21	7,006.42	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A
SITNE SIT NE	218,805.26	7,644.08		7,644.08	SITNE	NEBRASKA DEPARTMENT OF REVENUE A
SOCSEC SOC SEC	241,597.75	14,979.04	14,979.04	29,958.08	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A
SUTANE SUTA NE	218,805.26					
WCNE WORK COMP NE	245,042.93					

Payroll Register - Totals

Posted; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing Month 12/2024

<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
F	42,974.78	18,482.25	0.00	61,457.03	C	

Net Pay: 174,834.51 (H)  
 Cash Total: 353,738.24

Non - FIT Taxable Deductions	26,268.22
Non - SIT Taxable Deductions	26,268.22
Non - SOC SEC Taxable Deductions	3,327.48
Non - MEDICARE Taxable Deductions	3,327.48
Direct Deposits	169,622.80
Automatic Payments	106,361.91
Adds + Contracts + Deduction Adds	245,153.88

Payroll Register - Totals

BOARD

Posted; Payroll Type Extra, Pay Off Contracts, Regular, Void; Processing Month 12/2024

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
<b>Checking Account ID: 6</b>							
<b>ADD</b>							
HOLIDAY Holiday			424.00				
HR1HL HOURLY HOT LUNCH			6,733.70				
PERSONAL Personal			353.00				
SICK Sick			16.00				
			<u>7,526.70</u>				
<b>DEDUCTION</b>							
DENTAL Pre-Tax Dental	4,798.00		60.26		60.26	BCBS	Bluecrossblue Shield Of Nebraska
HEALTHCLAS HEALTH CLASS			1,608.60		1,608.60	BCBS	Bluecrossblue Shield Of Nebraska
			<u>1,668.86</u>		<u>1,668.86</u>		
<b>RET DEDUCTION</b>							
NPERS2HL HL INC. RET.	6,854.80		173.09		173.09	KENERETHL	Kenesaw Public School Retirement HOT LUNCH
NPERSHL HL RETIREMENT	6,854.80	670.40	504.03		1,174.43	KENERETHL	Kenesaw Public School Retirement HOT LUNCH
		<u>670.40</u>	<u>677.12</u>	0.00	<u>1,347.52</u>		
<b>TAX</b>							
FIT FIT	6,856.30	407.99			407.99	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM
FUTA FUTA	6,856.30					EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM
MEDICARE MEDICARE	7,526.70	109.14	109.14		218.28	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM
SITNE SIT NE	6,856.30	172.53			172.53	SITNE	NEBRASKA DEPARTMENT OF REVENUE
SOCSEC SOC SEC	7,526.70	466.66	466.66		933.32	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM
SUTANE SUTA NE	6,856.30						
WCNE WORK COMP NE	7,526.70						
		<u>1,156.32</u>	<u>575.80</u>	0.00	<u>1,732.12</u>		

Net Pay: 5,699.98  
Cash Total: 10,448.48

Non - FIT Taxable Deductions	670.40
Non - SIT Taxable Deductions	670.40
Non - SOC SEC Taxable Deductions	0.00
Non - MEDICARE Taxable Deductions	0.00
Direct Deposits	7,047.50
Automatic Payments	1,732.12
Adds + Contracts + Deduction Adds	7,526.70

Total Deductions

0.000+

0.000+

A 1,668.86 +  
B 1,347.52 +  
C 1,732.12 +  
4,748.50 +

D 7,526.70 +  
E 670.40 -  
F 1,156.32 -  
Net Pay (H) 5,699.98 +  
0.000+



Expenditure Report by Function/Object - Summary

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
6200	0.00	2,958.75	11,056.10	0.00	(11,056.10)	0.00	0.00	(11,056.10)
6210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6402	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6404	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6406	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6408	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6417	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6690	0.00	0.00	1,500.00	0.00	(1,500.00)	0.00	0.00	(1,500.00)
6700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6969	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6992	0.00	0.00	2,953.06	0.00	(2,953.06)	0.00	0.00	(2,953.06)
6996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01	0.00	445,846.99	1,868,276.40	0.00	(1,868,276.40)	16,335.30	0.00	(1,884,611.70)

GENERAL FUND

Expenditure Report by Function/Object - Summary

Regular; Processing Month 12/2024

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
02 DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2900 DEPRICIATION FUND DISBURSEMENTS	0.00	17,072.25	51,216.75	0.00	(51,216.75)	0.00	0.00	(51,216.75)
4700 BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000 NON-PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02 DEPRECIATION	0.00	17,072.25	51,216.75	0.00	(51,216.75)	0.00	0.00	(51,216.75)

12/09/2024 02:11 PM

User ID: DJK

Function Number

Expenditure Report by Function/Object -  
Summary

Regular; Processing Month 12/2024

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
05	0.00	8,623.68	85,798.94	0.00	(85,798.94)	0.00	0.00	(85,798.94)
2900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05	0.00	8,623.68	85,798.94	0.00	(85,798.94)	0.00	0.00	(85,798.94)

ACTIVITY FUND

DEPRIC/ATION FUND DISBURSEMENTS

NON-PROGRAM

ACTIVITY FUND

12/09/2024 02:11 PM

User ID: DJK

Function Number

Expenditure Report by Function/Object - Summary

Regular, Processing Month 12/2024

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
06	0.00	24,263.79	92,566.12	0.00	(92,566.12)	1,449.40	0.00	(94,015.52)
3100	0.00	4,054.02	9,704.33	0.00	(9,704.33)	0.00	0.00	(9,704.33)
6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06	0.00	28,317.81	102,270.45	0.00	(102,270.45)	1,449.40	0.00	(103,719.85)

NUTRITION FUND

FOOD SERVICES OPERATIONS

FEDERAL NUTRITION PROGRAMS

CARES ACT/ESSERS I FUNDS

NON-PROGRAM

NUTRITION FUND

12/09/2024 02:11 PM

User ID: DJK

Function Number

Expenditure Report by Function/Object - Summary

Regular; Processing Month 12/2024

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
07 BOND FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330 DISTRICT LEGAL SERVICES	0.00	330,937.50	330,937.50	0.00	(330,937.50)	0.00	0.00	(330,937.50)
5000 DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9000 NON-PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
07 BOND FUND	0.00	330,937.50	330,937.50	0.00	(330,937.50)	0.00	0.00	(330,937.50)



Expenditure Report by Function/Object - Summary

Regular; Processing Month 12/2024

% of Budget

Expenditures to Date

Expended During Month

Revised Budget

0.00

0.00

2,438,500.04

830,786.23

Balance at EOM

(2,438,500.04)

A/P Outstanding

17,784.70

P/O Outstanding

0.00

Unencumbered Balance

(2,466,284.74)

Regular; Beginning Month 12/2024; Processing Month 12/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number Chart of Account Description

Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
05 704					FUND BALANCE	*Previous Balance	0.00	0.00	0.00	0.00	0.00	4,872.56
						*Ending Balance:						4,872.56
05 704 0100					ATHLETICS	*Previous Balance						57,733.03
05 704 0100					ATHLETICS							
05 2900 610 000 0100					ATHLETICS							
12/05/2024	CD	12/7 WRESTLING TOURN	14018		12/7 WRESTLING TOURN	Harvard Public School	125.00	0.00	0.00	0.00		
12/05/2024	CD	2024 VB BOOKKEEPER	14017		2024 VB BOOK - 30 GAMES	Callan, Kaite	750.00	0.00	0.00	0.00		
12/05/2024	CD	WR CERTIFICATIO	14019		WR CERT - 3 GIRLS	Reihorst, Justin	17.00	0.00	0.00	0.00		
12/05/2024	CD	WR CERTIFICATIO	14019		WR CERT - 7 BOYS	Reihorst, Justin	37.00	0.00	0.00	0.00		
12/05/2024	CD	TRACK WR CLOCKS	14016		TRACK WR CLOCKS - RENTAL	Amherst Public School	250.00	0.00	0.00	0.00		
12/05/2024	CD	WRESTLING DUAL	14015		12/5 WRESTLING DUAL	ALMA PUBLIC SCHOOL,	90.00	0.00	0.00	0.00		
12/10/2024	CD	JV BB 12/13 & 14	14021		JV GBB 12/13	Bender, Dalton	95.00	0.00	0.00	0.00		
12/10/2024	CD	JV BB 12/13 & 14	14021		JH GB 12/14	Bender, Dalton	260.00	0.00	0.00	0.00		
12/10/2024	CD	VAR GBB 12/13	14023		VAR GBB 12/13	Engberg, Scott	150.00	0.00	0.00	0.00		
12/10/2024	CD	VAR GBB 12/13	14025		VAR GBB 12/13	Lindblad, Bradley	150.00	0.00	0.00	0.00		
12/10/2024	CD	JH GB 12/14	14027		JH GB 12/14	Rosno, Todd	130.00	0.00	0.00	0.00		
12/10/2024	CD	JH GB 12/14	14030		JH GB 12/14	Williamson, Brent	130.00	0.00	0.00	0.00		
12/10/2024	CD	JV GBB 12/13	14022		JV GBB 12/13	CAHILL, CODY	95.00	0.00	0.00	0.00		
12/10/2024	CD	VAR GBB 12/13	14024		VAR GBB 12/13	KRIKAC, CADEN	150.00	0.00	0.00	0.00		
12/11/2024	CD	1110724	14033		MILK 1110724	Hiland Dairy Foods Co. Lic	21.98	0.00	0.00	0.00		
12/11/2024	CD	1110797	14033		MILK 1110797	Hiland Dairy Foods Co. Lic	22.33	0.00	0.00	0.00		
12/11/2024	CD	1110896	14033		MILK 1110896	Hiland Dairy Foods Co. Lic	21.98	0.00	0.00	0.00		
12/11/2024	CD	1110958	14033		MILK 1110958	Hiland Dairy Foods Co. Lic	21.98	0.00	0.00	0.00		
12/11/2024	CD	1111142	14033		MILK 1111142	Hiland Dairy Foods Co. Lic	21.98	0.00	0.00	0.00		
12/11/2024	CD	NCA COACHES 11-24	14036		CRAIG AND CHUCK COACHES CLINIC	Us Bank	83.20	0.00	0.00	0.00		
12/11/2024	CD	9978064904	14037		JETPACK FOR SPORTS NOV. 06	Verizon Wireless	45.01	0.00	0.00	0.00		
12/11/2024	CD	DECEMBER 2024	14037		JETPACK FOR SPORTS DEC. 06	Verizon Wireless	45.01	0.00	0.00	0.00		
05 704 0100					ATHLETICS	*Current Activity						(2,712.47)
						*Ending Balance:	2,712.47	0.00	0.00	0.00	0.00	55,020.56
05 704 0283					GTE FUND BALANCE	*Previous Balance						5,645.00
						*Ending Balance:	0.00	0.00	0.00	0.00	0.00	5,645.00
05 704 0332					FFA / AG	*Previous Balance						11,967.70
						*Ending Balance:						
05 704 0332					FFA / AG	*Previous Balance						

Regular; Beginning Month 12/2024; Processing Month 12/2024; Accounts to Include Accounts with Activity; Fund Number 05

**Fund: 05 ACTIVITY FUND**

Chart of Account Number		Chart of Account Description		Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description					
05 2900 610 000 0332	CD	3461 INV. P2C 5	FFA/AG	14035	NE FFA ASS. P2C 1140	40.00	0.00	0.00	0.00	(40.00)
05 704 0332			FFA / AG			40.00	0.00	0.00	0.00	11,927.70
05 704 0500			ANNUAL			0.00	0.00	0.00	0.00	(3,069.99)
05 704 0510			K-CLUB			0.00	0.00	0.00	0.00	(3,069.99)
05 704 0520			NATIONAL HONOR SOCIETY			0.00	0.00	0.00	0.00	6,410.81
05 704 0530			STUDENT COUNCIL			0.00	0.00	0.00	0.00	6,410.81
05 704 1500			BAND			0.00	0.00	0.00	0.00	3,607.38
05 704 1510			DRAMATICS			0.00	0.00	0.00	0.00	3,607.38
05 704 1520			LIBRARY			0.00	0.00	0.00	0.00	4,653.08
05 2900 610 000 1520	CD	2024 BOOK FAIR	LIBRARY	14029	2024 BOOK FAIR	2,719.30	0.00	0.00	0.00	4,653.08
05 704 1520			LIBRARY			0.00	0.00	0.00	0.00	131.40
05 704 1530			DANCE SQUAD			0.00	0.00	0.00	0.00	131.40
05 704 1535			CHEERLEADER			0.00	0.00	0.00	0.00	251.96
05 704 2023			CLASS OF 2023			0.00	0.00	0.00	0.00	251.96
05 704 2024			CLASS OF 2024			0.00	0.00	0.00	0.00	5,908.94
05 704 2025			CLASS OF 2025			0.00	0.00	0.00	0.00	(2,719.30)
05 2900 610 000 2025	CD	69785	5	14038	SENIOR BANNERS	548.90	0.00	0.00	0.00	3,189.64
12/1/2024					Zimmerman Printers & Lithographers	548.90	0.00	0.00	0.00	1,202.65
						0.00	0.00	0.00	0.00	1,202.65
						0.00	0.00	0.00	0.00	2,156.11
						0.00	0.00	0.00	0.00	2,156.11
						0.00	0.00	0.00	0.00	57.25
						0.00	0.00	0.00	0.00	57.25
						0.00	0.00	0.00	0.00	192.40
						0.00	0.00	0.00	0.00	192.40
						0.00	0.00	0.00	0.00	1,606.64

Regular; Beginning Month 12/2024; Processing Month 12/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND		Chart of Account Number	Chart of Account Description	Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name				
05 704 2025			CLASS OF 2025			*Current Activity	0.00	0.00	0.00	(548.90)
						*Ending Balance:	0.00	0.00	0.00	1,057.74
05 704 2026			CLASS OF 2026			*Previous Balance				5,898.30
						*Ending Balance:	0.00	0.00	0.00	5,898.30
05 704 2027			CLASS OF 2027			*Previous Balance				4,064.07
						*Ending Balance:	0.00	0.00	0.00	4,064.07
05 704 2028			CLASS OF 2028			*Previous Balance				3,193.69
						*Ending Balance:	0.00	0.00	0.00	3,193.69
05 704 2029			CLASS OF 2029			*Previous Balance				680.00
						*Ending Balance:	0.00	0.00	0.00	680.00
05 704 2030			CLASS OF 2030			*Previous Balance				922.84
						*Ending Balance:	0.00	0.00	0.00	922.84
05 704 2520			SHOP			*Previous Balance				1,405.19
						*Ending Balance:	0.00	0.00	0.00	1,405.19
05 704 2530			FBLA			*Previous Balance				325.18
05 704 2530			FBLA							
05 2900 610 000 2530			FBLA							
12/11/2024	CD	2530	FBLA	14034	FBLA SUPPLIES 2530	Kenesaw Market	47.94	0.00	0.00	
						*Current Activity				(47.94)
05 704 2530			FBLA			*Ending Balance:	47.94	0.00	0.00	277.24
						*Previous Balance				11,058.34
05 704 2662			CONCESSIONS							
05 704 2662			CONCESSIONS							
05 1710 2662			CONCESSIONS							
12/05/2024	GJ		RAISE RIGHT			RAISERIGHT SCRIP	0.00	(2,682.67)	0.00	
						REVENUE				
05 2900 610 000 2662			CONCESSIONS							
12/11/2024	CD	11300	CONCESSIONS	14032	CONCESSIONS PIZZA'S	Fill-N-Chill	725.68	0.00	0.00	
12/11/2024	CD	2662	CONCESSIONS	14034	CONCESSIONS SUPPLIES - NOV 2662	Kenesaw Market	950.29	0.00	0.00	
						*Current Activity				(4,358.54)
05 704 2662			CONCESSIONS			*Ending Balance:	1,675.87	(2,682.67)	0.00	6,699.80
						*Previous Balance				1,491.85
05 704 2762			ART CLUB FUND BALANCE			*Ending Balance:	0.00	0.00	0.00	1,491.85
						*Previous Balance:				203.61
05 704 2874			BUSINESS/ACCOUNT			*Ending Balance:	0.00	0.00	0.00	203.61

12/2024 - 12/2024

Regular; Beginning Month 12/2024; Processing Month 12/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
05 704 3030			MISCELLANEOUS			*Previous Balance						5,249.51
05 704 3030			MISCELLANEOUS									
05 2900 610 000 3030	CD		MISCELLANEOUS	14036	CHOIR SINGING AT HOCKEY GAME	Us Bank	195.70	0.00	0.00	0.00		
12/11/2024												
05 704 3030			MISCELLANEOUS			*Current Activity						(195.70)
05 704 3035			POP MACHINE			*Ending Balance:	195.70	0.00	0.00	0.00	0.00	5,053.81
05 704 3040			QUEST			*Previous Balance						879.90
05 704 3429			EHA WELLNESS ACCOUNT			*Ending Balance:	0.00	0.00	0.00	0.00	0.00	879.90
05 704 3429			EHA WELLNESS ACCOUNT			*Previous Balance						6,451.59
05 2900 610 000 3429	CD		EHA Wellness Committee			*Ending Balance:	0.00	0.00	0.00	0.00	0.00	6,451.59
12/10/2024						*Ending Balance:	0.00	0.00	0.00	0.00	0.00	7,808.48
05 704 3429			EHA ELEVATE	5	EHA WELLNESS ELEVATE	LOSEKE, ALYSSA G	233.00	0.00	0.00	0.00		(233.00)
05 704 3536			EHA WELLNESS ACCOUNT			*Current Activity						
05 704 3668			ELEMENTARY T-SHIRTS			*Ending Balance:	233.00	0.00	0.00	0.00	0.00	7,575.48
05 704 3669			FOOTBALL FUNDRAISING			*Previous Balance						132.00
05 704 3670			VOLLEYBALL			*Ending Balance:	0.00	0.00	0.00	0.00	0.00	132.00
05 704 4000			WRESTLING FUND RAISING			*Previous Balance						1,246.80
05 704 4722			HOOPS TOURNAMENT			*Ending Balance:	0.00	0.00	0.00	0.00	0.00	1,246.80
05 704 4724			GRADUATED CLASSES			*Previous Balance						4,556.03
05 2900 610 000 4724	CD		CHROME BOOK ACCOUNT			*Ending Balance:	0.00	0.00	0.00	0.00	0.00	4,556.03
12/11/2024						*Previous Balance						1,234.52
05 704 4724			CHROME BOOK ACCOUNT			*Ending Balance:	0.00	0.00	0.00	0.00	0.00	1,234.52
05 2900 610 000 4724	CD		CHROME BOOK ACCOUNT	5	LENOVO REPAIR	Computer Hardware - Kearney	99.00	0.00	0.00	0.00		6,636.73
12/11/2024						*Current Activity						
05 704 4724			CHROME BOOK ACCOUNT			*Ending Balance:	99.00	0.00	0.00	0.00	0.00	6,636.73
05 704 7274			SCRIP CARD			*Previous Balance						8,425.00
						*Ending Balance:	0.00	0.00	0.00	0.00	0.00	8,425.00
						*Previous Balance						6,439.02
						*Ending Balance:	99.00	0.00	0.00	0.00	0.00	6,439.02
						*Previous Balance						19,482.59
						*Ending Balance:	99.00	0.00	0.00	0.00	0.00	19,482.59

Regular, Beginning Month 12/2024; Processing Month 12/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number		Chart of Account Description		Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description					
05 704 7274			SCRIP CARD							
05 1710 7274			SCRIP CARD							
12/05/2024	GJ	RAISE RIGHT			INCORRECT ACCOUNT REVENUE	0.00	2,682.67	0.00	0.00	0.00
05 2900 610 000 7274			SCRIP CARD							
12/05/2024	CD	12/6 SCRIP GIFT CARD	14020		RUSS'S GIFT CARDS	256.50	0.00	0.00	0.00	0.00
12/10/2024	CD	SCRIP CARD 12/10	14028		SCRIP CARD TO RUSSSS	95.00	0.00	0.00	0.00	0.00
05 704 7274			SCRIP CARD							2,331.17
05 704 7645			SKILLS USA			351.50	2,682.67	0.00	0.00	21,813.76
05 704 7733			SPEECH FUND RAISER			0.00	0.00	0.00	0.00	4,458.83
05 704 7737			PRESCHOOL PARTNERSHIP			0.00	0.00	0.00	0.00	4,458.83
05 704 7867			SCHOOL STORE PRE K - 6			0.00	0.00	0.00	0.00	446.03
05 765			FUND BALANCE			0.00	0.00	0.00	0.00	446.03
						0.00	0.00	0.00	0.00	900.00
						0.00	0.00	0.00	0.00	900.00
						0.00	0.00	0.00	0.00	1,375.30
						0.00	0.00	0.00	0.00	1,375.30
						0.00	0.00	0.00	0.00	1,129.85
						0.00	0.00	0.00	0.00	1,129.85
					Fund Total: 05	8,623.68	0.00	0.00	0.00	200,798.49

Regular; Beginning Month 11/2024; Processing Month 11/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05		ACTIVITY FUND		Chart of Account Description		Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
05 704					FUND BALANCE	*Previous Balance						4,501.56
05 704					FUND BALANCE							
05 1710 3374	CR	4260			ED RISING REVENUE		0.00	1,280.00	0.00	0.00		
05 2900 610 000 3374	CD				ED RISING T-SHIRTS							
11/11/2024	CD	1109			REGISTRATION LINK	NEBRASKA EDUCATORS RISING	100.00	0.00	0.00	0.00		
11/11/2024	CD	1109			EDUCATION SYMPOSIUM							
11/25/2024	CD	051612			KPS ED RISING T-SHIRTS	Powell, Mary	809.00	0.00	0.00	0.00		
05 704					FUND BALANCE	*Current Activity						371.00
05 704 0100					ATHLETICS	*Ending Balance:	909.00	1,280.00	0.00	0.00	0.00	4,872.56
05 704 0100					ATHLETICS	*Previous Balance						60,896.97
05 1710 0100					ATHLETICS							
11/07/2024	CR	4240			AINSWORTH FB PLAYOFF		0.00	536.68	0.00	0.00		
11/11/2024	CR	4235			BDS FB PLAYOFF		0.00	482.76	0.00	0.00		
11/13/2024	CR	4233			BOONE CENTRAL VB D1-5		0.00	245.09	0.00	0.00		
05 2900 610 000 0100	CD				ATHLETICS							
11/01/2024	CD	11/1 HALF LIVESTREAM			11/1 HALF LIVESTREAM	BRUNING DAVENPORT SHICKLY HS	50.00	0.00	0.00	0.00		
11/01/2024	CD	11/2 HALF LIVESTREAM			11/2 HALF OF LIVESTREAM	BOONE CENTRAL HIGH SCHOOL	50.00	0.00	0.00	0.00		
11/11/2024	CD	OCT. 2024 MILK 5			ATHLETICS MILK 1119782	Hiland Dairy Foods Co. Lic	21.81	0.00	0.00	0.00		
11/11/2024	CD	OCT. 2024 MILK 5			ATHLETICS MILK 1119952	Hiland Dairy Foods Co. Lic	21.81	0.00	0.00	0.00		
11/11/2024	CD	OCT. 2024 MILK 5			ATHLETICS MILK 1110054	Hiland Dairy Foods Co. Lic	21.81	0.00	0.00	0.00		
11/11/2024	CD	OCT. 2024 MILK 5			ATHLETICS MILK 1110221	Hiland Dairy Foods Co. Lic	21.81	0.00	0.00	0.00		
11/11/2024	CD	OCT. 2024 MILK 5			ATHLETICS MILK 1110290	Hiland Dairy Foods Co. Lic	21.81	0.00	0.00	0.00		
11/11/2024	CD	OCT. 2024 MILK 5			ATHLETICS MILK 1110454	Hiland Dairy Foods Co. Lic	21.81	0.00	0.00	0.00		
11/11/2024	CD	0100 OCT. 2024			HOSP. ROOM SUPPLIES	Kenesaw Market	75.52	0.00	0.00	0.00		
11/11/2024	CD	****42745			COACH'S / STUDENTS REGISTRATION	Us Bank	260.00	0.00	0.00	0.00		
11/11/2024	CD	****406213			COACHES CLINIC HOTEL	Us Bank	357.00	0.00	0.00	0.00		
11/11/2024	CD	****306494			COACHES CLINIC REGISTRATION	Us Bank	166.40	0.00	0.00	0.00		
11/11/2024	CD	952163927			SPEEDFLEX MOX BOX	RIDDELL ALL AMERICAN SPORTS CORP	201.63	0.00	0.00	0.00		
11/11/2024	CD	106750			ACTIVITY SCHEDULER JAN 25 TO JAN 26	rSchoolToday	300.00	0.00	0.00	0.00		
11/11/2024	CD	927316044			BASKETBALL SUPPLIES 24-25 SY	BSN SPORTS	1,210.90	0.00	0.00	0.00		
11/14/2024	CD	11/14 JH WRESTLING			11/14 JH WRESTLING FEE	Sandy Creek High School	60.00	0.00	0.00	0.00		
11/19/2024	CD	NOV JH GB			NOV JH GB REF	Bender, Dalton	210.00	0.00	0.00	0.00		
11/19/2024	CD	11/26 JH WR TOURN			11/26 JH WR REF	Smith, Ron	185.00	0.00	0.00	0.00		
11/19/2024	CD	NOV JH GB			NOV JH GB REF	Williamson, Brent	105.00	0.00	0.00	0.00		
11/19/2024	CD	11/19 AFLAC REFUND			11/19 AFLAC REFUND	BUNDE, GARRETT M	56.16	0.00	0.00	0.00		

11/2024 - 11/2024

Regular; Beginning Month 11/2024; Processing Month 11/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
11/19/2024	CD	11/26 JH WR TOURN	5	14008 11/26 JH WR REF	WEST, ROBERT	185.00	0.00	0.00	0.00		
11/19/2024	CD	11/25 JH GB TOURN	5	14004 11/25 JH GB REF	CHRISTENSEN, ZACH	90.00	0.00	0.00	0.00		
11/19/2024	CD	11/26 JH WR TOURN	5	14006 11/26 JH WR TOURN	OBERMILLER, EIN	185.00	0.00	0.00	0.00		
11/25/2024	CD	11/26 TRACKWREST LING	5	14012 11/26 TRACK WRESTLING	PFEIFFER, KALEN	500.00	0.00	0.00	0.00		
11/25/2024	CD	COACH MEMBERSHIP	5	14011 COACH MEMBERSHIP ANGELA KEISER	Nebraska Coaches Association	50.00	0.00	0.00	0.00		
05 704 0100				ATHLETICS	*Current Activity						(3,163.94)
05 704 0283				CTE FUND BALANCE	*Ending Balance:	4,428.47	1,284.53	0.00	0.00	0.00	57,733.03
05 704 0332				FFA / AG	*Previous Balance	0.00	0.00	0.00	0.00	0.00	5,645.00
05 704 0332				FFA / AG	*Ending Balance:	0.00	0.00	0.00	0.00	0.00	5,645.00
05 1710 0332				FFA / AG	*Previous Balance						5,179.80
11/11/2024	CR	4236 FFA FUNDRAISER				0.00	3,327.00	0.00	0.00		
11/11/2024	CR	4237 CONSTELLATION DONATION				0.00	76.53	0.00	0.00		
11/11/2024	CR	4237 CPI FFA LUNCH DONATION				0.00	500.00	0.00	0.00		
11/11/2024	CR	4238 FFA FUNDRAISER				0.00	3,386.00	0.00	0.00		
05 2900 610 000 0332				FFA/AG							
11/11/2024	CD	P2C-1140 PATHWAYS 2 CAREERS/AG ED SYMP	5	13989	NE FFA,	40.00	0.00	0.00	0.00		
11/11/2024	CD	051604 FFA T SHIRTS	5	13991	Powell, Mary	88.00	0.00	0.00	0.00		
11/11/2024	CD	0332 OCT. 2024 FFA SUPPLIES 0332	5	13988	Kenesaw Market	30.63	0.00	0.00	0.00		
11/13/2024	CD	STMT 11/7/2024 5	5	13988	FAIMON, KASSIE	63.00	0.00	0.00	0.00		
11/13/2024	CD	STMT 11/7/2024 5	5	13988	FAIMON, KASSIE	40.00	0.00	0.00	0.00		
11/13/2024	CD	STMT 11/7/2024 5	5	13988	FAIMON, KASSIE	240.00	0.00	0.00	0.00		
05 704 0332				FFA / AG	*Current Activity						6,787.90
05 704 0500				ANNUAL	*Ending Balance:	501.63	7,289.53	0.00	0.00	0.00	11,967.70
05 704 0510				K-CLUB	*Previous Balance	0.00	0.00	0.00	0.00	0.00	(3,069.99)
05 704 0520				NATIONAL HONOR SOCIETY	*Ending Balance:	0.00	0.00	0.00	0.00	0.00	(3,069.99)
05 704 0530				STUDENT COUNCIL	*Previous Balance	0.00	0.00	0.00	0.00	0.00	6,410.81
05 1710 0530				STUDENT COUNCIL	*Ending Balance:	0.00	0.00	0.00	0.00	0.00	6,410.81
11/19/2024	CR	4258 STUCO STATE CONVENTION FEE				0.00	60.00	0.00	0.00		
05 704 0530				STUDENT COUNCIL	*Previous Balance	0.00	0.00	0.00	0.00	0.00	3,607.38
05 1710 0530				STUDENT COUNCIL	*Ending Balance:	0.00	0.00	0.00	0.00	0.00	3,607.38
05 1710 0530				STUDENT COUNCIL	*Previous Balance						4,908.41

Regular; Beginning Month 11/2024; Processing Month 11/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number		Chart of Account Description		Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description					
05 2900 610 000 0530			STUDENT COUNCIL							
11/11/2024	CD	0530 OCT. 2024	5	13988	BROWN SUGAR 0530	4.10	0.00	0.00	0.00	0.00
11/11/2024	CD	REIMB. STUCO OCT. 24	5	13981	SUPPLIES FOR MAKE A WISH FUND. STUCO	311.23	0.00	0.00	0.00	0.00
05 704 0530			STUDENT COUNCIL							(255.33)
					*Ending Balance:	315.33	60.00	0.00	0.00	4,653.08
05 704 1500			BAND							131.40
					*Previous Balance:	0.00	0.00	0.00	0.00	131.40
05 704 1510			DRAMATICS							251.96
					*Ending Balance:	0.00	0.00	0.00	0.00	251.96
05 704 1520			LIBRARY							5,908.94
					*Previous Balance:	0.00	0.00	0.00	0.00	5,908.94
05 704 1530			DANCE SQUAD							1,968.66
05 704 1530			DANCE SQUAD							
05 2900 610 000 1530			DANCE SQUAD							
11/25/2024	CD	24-25 CHOREOGRAP H	5	14014	24-25 DANCE CHOREOGRAPH WITTE, MACI	400.00	0.00	0.00	0.00	0.00
11/25/2024	CD	REIMB 11/25/24	5	14010	REIMB 11/25/24 SWEET RAE'S KEISER, ANGELA K	44.19	0.00	0.00	0.00	0.00
11/25/2024	CD	REIMB 11/25/24	5	14010	REIMB 11/25/24 AMAZON KEISER, ANGELA K	71.82	0.00	0.00	0.00	0.00
11/25/2024	CD	STATE REG FEE	5	14011	STATE DANCE REGISTRATION Nebraska Coaches Association	250.00	0.00	0.00	0.00	0.00
05 704 1530			DANCE SQUAD							(766.01)
					*Current Activity					
					*Ending Balance:	766.01	0.00	0.00	0.00	1,202.65
05 704 1535			CHEERLEADER							2,652.88
05 704 1535			CHEERLEADER							
05 2900 610 000 1535			Cheerleader							
11/11/2024	CD	1V1H-4JH6-NKDT	5	13980	CHEER LEADERS VINYL FOR DECALS	30.77	0.00	0.00	0.00	0.00
11/11/2024	CD	051605 090100	5	13991	051605 CHEER CAMP T SHIRTS	274.00	0.00	0.00	0.00	0.00
11/11/2024	CD	051605 090100	5	13991	090100 CHEER JACKETS	192.00	0.00	0.00	0.00	0.00
05 704 1535			CHEERLEADER							(496.77)
					*Current Activity					
					*Ending Balance:	496.77	0.00	0.00	0.00	2,156.11
05 704 2023			CLASS OF 2023							57.25
					*Previous Balance:	0.00	0.00	0.00	0.00	57.25
05 704 2024			CLASS OF 2024							192.40
					*Ending Balance:	0.00	0.00	0.00	0.00	192.40
05 704 2025			CLASS OF 2025							1,606.64
					*Previous Balance:	0.00	0.00	0.00	0.00	1,606.64





11/2024 - 11/2024

Regular; Beginning Month 11/2024; Processing Month 11/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance				
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
11/12/2024	CD	69755	5	13997	STATE FB PLAYOFF ORDER	Zimmerman Printers & Lithographers	2,645.00	0.00	0.00	0.00	0.00	(2,645.00)
05 704 3669					FOOTBALL FUNDRAISING	*Current Activity	2,645.00	0.00	0.00	0.00	0.00	1,246.80
						*Ending Balance:						4,556.03
						*Previous Balance						4,556.03
05 704 3669					VOLLEYBALL							
05 704 3669					VOLLEYBALL							
05 1710 3669					VOLLEYBALL							
11/11/2024	CR	4234			LADY BLUE VB		0.00	2,000.00	0.00	0.00		
05 2900 610 000 3669												
11/12/2024	CD		5	13996	2024 VB SERVICES	MAX OUT MINDSET LLC	2,000.00	0.00	0.00	0.00		
05 704 3669					VOLLEYBALL	*Current Activity	2,000.00	0.00	0.00	0.00		0.00
						*Ending Balance:						4,556.03
						*Previous Balance						1,234.52
05 704 3670					WRESTLING FUND RAISING							
05 704 4000					HOOPS TOURNAMENT							
05 704 4722					GRADUATED CLASSES							
05 704 4724					CHROME BOOK ACCOUNT							
05 704 4724					CHROME BOOK ACCOUNT							
05 2900 610 000 4724					CHROME BOOK ACCOUNT							
11/11/2024	CD	G24297	5	13985	LENOVO REPAIR	Computer Hardware - Kearney	99.00	0.00	0.00	0.00		(99.00)
05 704 4724					CHROME BOOK ACCOUNT	*Current Activity	99.00	0.00	0.00	0.00		6,636.73
						*Ending Balance:						6,636.73
						*Previous Balance						8,425.00
05 704 7274					SCRIP CARD							
05 704 7274					SCRIP CARD							
05 1710 7274					SCRIP CARD							
11/05/2024	CR	4250			RAISERIGHT SCRIP ACH	Great Lakes Scrip	0.00	222.57	0.00	0.00		
11/07/2024	CR	4239			SCRIP SCHWENKA		0.00	2,955.00	0.00	0.00		
11/07/2024	CR	4241			SCRIP H CORDES		0.00	200.00	0.00	0.00		
11/19/2024	CR	4259			SCRIP DEPOSIT		0.00	475.00	0.00	0.00		
11/25/2024	CR	4269			RAISERIGHT SCRIP ACH	Great Lakes Scrip	0.00	1,281.42	0.00	0.00		
05 2900 610 000 7274												
11/13/2024	CD	SCRIP TO RUSS'S	5	13999	SCRIP CARD TO RUSS'S	RUSS'S MARKET STORE #7	95.00	0.00	0.00	0.00		
11/19/2024	CD	11/19 SCRIP	5	14005	11/19 SCRIP	Kenesaw Market	1,455.00	0.00	0.00	0.00		
11/21/2024	CD	11/12 ACH WITHDRAWAL	5	204	11/12 RAISERIGHT ACH W/D	RAISERIGHT SCRIP	3,182.60	0.00	0.00	0.00		
05 704 7274					SCRIP CARD	*Current Activity	4,732.60	5,133.99	0.00	0.00		401.39
						*Ending Balance:						19,482.59

11/2024 - 11/2024

Regular; Beginning Month 11/2024; Processing Month 11/2024; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number Chart of Account Description

Entry Date JR Reference # Check Acct Check # Description

Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
*Previous Balance						4,458.83
*Ending Balance:	0.00	0.00	0.00	0.00	0.00	4,458.83
*Previous Balance						446.03
*Ending Balance:	0.00	0.00	0.00	0.00	0.00	446.03
*Previous Balance						900.00
*Ending Balance:	0.00	0.00	0.00	0.00	0.00	900.00
*Previous Balance						1,375.30
*Ending Balance:	0.00	0.00	0.00	0.00	0.00	1,375.30
*Previous Balance						1,129.85
*Ending Balance:	0.00	0.00	0.00	0.00	0.00	1,129.85
Fund Total: 05	20,620.33	17,720.73	0.00	0.00	0.00	209,422.17

05 704 7645 SKILLS USA

05 704 7733 SPEECH FUND RAISER

05 704 7737 PRESCHOOL PARTNERSHIP

05 704 7867 SCHOOL STORE PRE K - 6

05 765 FUND BALANCE

Batch Description: GENERAL FUND - NOVEMBER 2024

Processing Month: 11/2024

Checking Account: 1 GENERAL FUND CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2024	2,285,572.80

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
33011	Explorelearning	07/11/2022	1,575.00
33692	Carey'S Pest Control, Inc.	07/12/2023	140.00
33846	INFO BASE	09/11/2023	332.97
34423	Brent Schirmer	06/12/2024	612.64
34424	AMERITAS LIFE INSURANCE CORP	06/12/2024	351.43
34714	Stacey Jensby	11/11/2024	12.00
34715	Carlie Kwiatkowski	11/11/2024	19.64
34719	Brett Sales	11/11/2024	21.67
34756	Rick Masters	11/11/2024	144.72
34767	Brent Schirmer	11/11/2024	150.32
34773	TOWER STORAGE	11/11/2024	45.00
	Total:		<u>3,405.39</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
2,285,572.80	(3,405.39)	2,282,167.41	2,279,700.60	2,466.81

Cleared Automatic Payment Total:	153,609.38
Cleared Checks Total:	199,976.31
Cleared Direct Deposit Total:	(177,232.51)
Cleared Void Total:	
Cleared Cash Receipt Total:	66,887.41
Cleared Manual Journal Entries Total:	
Cleared Sales Journal Total:	

Batch Description: DEPRECIATION NOV 2024  
Checking Account: 2 DEPRECIATION

Processing Month: 11/2024

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	
	Statement Balance	11/30/2024	839,293.98	
<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
839,293.98	0.00	839,293.98	839,293.98	0.00

Cleared Automatic Payment Total:  
Cleared Checks Total:  
Cleared Direct Deposit Total:  
Cleared Void Total:  
Cleared Cash Receipt Total: 1,202.18  
Cleared Manual Journal Entries Total:  
Cleared Sales Journal Total:

Batch Description: ACTIVITY NOVEMBER 2024

Processing Month: 11/2024

Checking Account: 5 ACTIVITY FUND

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2024	214,052.27
<u>Outstanding Checks</u>			
<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
10157	Chuck Roe	10/14/2016	75.34
10308	Kenesaw Booster Club	01/23/2017	6.25
10773	Preston Schnitzler	02/09/2018	85.00
13357	NSIAAA	09/11/2023	250.00
13378	Doniphan Trumbull High	09/15/2023	100.00
13879	KEA KENESAW EDUCATION ASSOCIATION	09/12/2024	409.00
13890	GARRETT BUNDE	09/19/2024	13.13
13972	AXTELL PUBLIC SCHOOL	10/30/2024	132.66
13990	NEBRASKA EDUCATIORS RISING	11/11/2024	100.00
13993	Chuck Roe	11/11/2024	76.59
14007	Ron Smith	11/19/2024	185.00
14008	ROBERT WEST	11/19/2024	185.00
14011	Nebraska Coaches Association	11/25/2024	300.00
14013	Mary Powell	11/25/2024	809.00
14014	MACI WITTE	11/25/2024	400.00
	Total:		<u>3,126.97</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
214,052.27	(3,126.97)	210,925.30	209,422.17	1,503.13

Cleared Automatic Payment Total:  
 Cleared Checks Total: 24,465.05  
 Cleared Direct Deposit Total:  
 Cleared Void Total:  
 Cleared Cash Receipt Total: 17,720.73  
 Cleared Manual Journal Entries Total: (747.38)  
 Cleared Sales Journal Total:

Batch Description: HOT LUNCH FUND NOVEMBER 2024

Processing Month: 11/2024

Checking Account: 6 HOT LUNCH FUND CHECKING

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2024	10,273.31

Outstanding Automatic Payments

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
2	Kenesaw Public School Retirement HOT LUNCH	10/11/2023	293.19
3	NEBRASKA SCHOOL RETIREMENT SYS	10/11/2023	43.26
90	Kenesaw Public School Retirement HOT LUNCH	09/11/2023	237.73
	Total:		<u>574.18</u>

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
61235	Shelly Gallagher	05/11/2022	2.00
61344	JANICE KUEHN	05/11/2023	19.20
61440	KYNSIE ADAMS	07/16/2024	56.60
61444	DALTON NELSON	07/16/2024	40.50
61445	LIZ SCHROEDER	07/16/2024	27.20
	Total:		<u>145.50</u>

Outstanding Deposits and Manual Journal Entries

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
AUDITOR AJE	REMOVE VOIDED CHECKS FROM BANK RECON	08/31/2024	277.33
	Total:		<u>277.33</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
10,273.31	(442.35)	9,830.96	9,830.96	0.00

Cleared Automatic Payment Total:	1,910.84
Cleared Checks Total:	18,782.78
Cleared Direct Deposit Total:	(7,326.42)
Cleared Void Total:	
Cleared Cash Receipt Total:	7,740.89
Cleared Manual Journal Entries Total:	
Cleared Sales Journal Total:	

Batch Description: BOND NOVEMBER 2024

Processing Month: 11/2024

Checking Account: 7 BOND FUND

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	
	Statement Balance	11/30/2024	452,692.64	
<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
452,692.64	0.00	452,692.64	452,692.64	0.00

Cleared Automatic Payment Total:

Cleared Checks Total:

Cleared Direct Deposit Total:

Cleared Void Total:

Cleared Cash Receipt Total: 3,797.10

Cleared Manual Journal Entries Total:

Cleared Sales Journal Total:

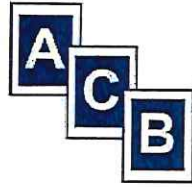
Batch Description: SPEC BLDG NOV 2024  
Checking Account: 8

SPECIAL BUILDING

Processing Month: 11/2024

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/30/2024	1,067,763.67
<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
1,067,763.67	0.00	1,067,763.67	1,067,763.67
			<u>Difference</u>
			0.00

Cleared Automatic Payment Total:  
Cleared Checks Total:  
Cleared Direct Deposit Total:  
Cleared Void Total:  
Cleared Cash Receipt Total: 4,790.32  
Cleared Manual Journal Entries Total:  
Cleared Sales Journal Total:



*Adams County Bank*

Nov 30, 2024

Pg 1 of 3

78

KENESAW PUBLIC SCHOOL  
 110 N 5TH AVE  
 PO BOX 129  
 KENESAW NE 68956-0129

Hold at Bank

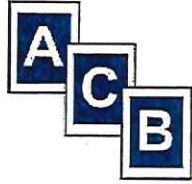
GENERAL FUND

Super NOW			
11/01/2024	Beginning Balance		2,747,976.05
	11 Deposits/Other Credits	+	68,414.89
	77 Checks/Other Debits	-	530,818.14
11/30/2024	Ending Balance	30 Days in Statement Period	2,285,572.80

----- Deposits/Other Credits -----			
11/08/2024	Deposit		100.00
11/08/2024	Deposit		1,518.40
11/08/2024	Deposit		2,025.75
11/12/2024	Deposit		1,445.22
11/13/2024	Deposit		3,486.31
11/13/2024	ACH Deposit		834.91
	Hall County Disbursmnt		
11/15/2024	ACH Deposit	KENESAW PUBLIC S PAYROLL	1,527.48
11/15/2024	ACH Deposit		47,624.21
	Adams County Disbursmnt		
11/19/2024	Deposit		3,638.20
11/25/2024	ACH Deposit		4,166.00
	STATE OF NE ST PAYMENT		
11/30/2024	Accr Earning Pymt	Added to Account	2,048.41

----- Checks listed in numerical order; (\*) indicates gap in sequence -----

Check	Date	Amount	Check	Date	Amount
34536	11/06	33.80	34710	11/29	600.32
34601*	11/06	10.00	34711	11/26	524.67
34606*	11/08	1,375.12	34712	11/20	21.67
34630*	11/01	362.02	34713	11/19	118.50
34635*	11/01	351.43	34716*	11/15	21.59
34647*	11/14	650.00	34717	11/21	127.52
34664*	11/04	935.00	34718	11/19	24.84
34671*	11/07	19.13	34720*	11/18	1,587.11
34703*	11/26	451.84	34721	11/15	11.24
34704	11/20	600.00	34722	11/25	21.67
34705	11/26	351.43	34723	11/15	221.64
34706	11/15	68,334.50	34730*	11/19	307.41
34707	11/20	1,250.00	34731	11/19	239.92
34708	11/12	1,310.00	34732	11/18	25.00
34709	11/18	21.67	34733	11/22	76.57



*Adams County Bank*

Nov 30, 2024

Pg 2 of 3

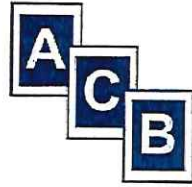
KENESAW PUBLIC SCHOOL

----- Checks listed in numerical order; (\*) indicates gap in sequence -----

Check	Date	Amount	Check	Date	Amount
34734	11/18	399.99	34755	11/18	149.00
34735	11/19	154.00	34757*	11/22	75.94
34736	11/19	2,992.24	34758	11/18	1,406.61
34737	11/15	2,418.33	34759	11/15	1,955.00
34738	11/15	4,950.00	34760	11/19	780.00
34739	11/15	380.00	34761	11/19	795.50
34740	11/26	55,833.55	34762	11/19	1,439.75
34741	11/19	1,243.00	34763	11/22	226.33
34742	11/15	763.02	34764	11/15	554.75
34743	11/15	229.43	34765	11/22	57.58
34744	11/15	240.00	34766	11/15	6,431.00
34745	11/18	491.89	34768*	11/15	4,051.53
34746	11/22	495.02	34769	11/14	5,624.01
34747	11/19	12.00	34770	11/20	240.13
34748	11/21	47.90	34771	11/18	520.00
34749	11/26	79.99	34772	11/18	172.70
34750	11/19	8,263.00	34774*	11/20	837.68
34751	11/20	222.75	34775	11/20	40.25
34752	11/14	307.53	34776	11/15	1,033.60
34753	11/19	218.92	34777	11/14	34.84
34754	11/12	694.00	34778	11/25	23.00

----- Other Debits -----

11/01/2024 ACH Withdrawal		56,423.95
RETIREMENT DEBIT RETIREMENT		
11/13/2024 ACH Withdrawal		55,088.78
IRS USATAXPYMT		
11/14/2024 ACH Withdrawal		7,815.16
NEB DEPT REVENUE NBF BUS TX		
11/15/2024 ACH Withdrawal	KENESAW PUBLIC S PAYROLL	177,232.51
11/19/2024 ACH Withdrawal		47,386.37
RETIREMENT DEBIT RETIREMENT		



*Adams County Bank*

Nov 30, 2024

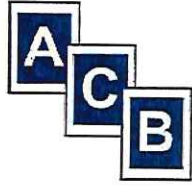
Pg 3 of 3

KENESAW PUBLIC SCHOOL

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total Returned Item Fees	\$ .00	\$ .00

Daily Ending Balance					
11/01	2,690,838.65	11/13	2,640,783.41	11/21	2,338,176.30
11/04	2,689,903.65	11/14	2,626,351.87	11/22	2,337,244.86
11/06	2,689,859.85	11/15	2,406,675.42	11/25	2,341,366.19
11/07	2,689,840.72	11/18	2,401,901.45	11/26	2,284,124.71
11/08	2,692,109.75	11/19	2,341,564.20	11/29	2,283,524.39
11/12	2,691,550.97	11/20	2,338,351.72	11/30	2,285,572.80

Earnings Summary			
** Below is an itemization of the Earnings **			
** paid this period. **			
Interest Paid This Period	2,048.41	Annual Percentage Yield Earned	1.00 %
Interest Paid YTD	31,937.35	Days in Earnings Period	30
		Earnings Balance	2499,056.42



*Adams County Bank*

Nov 30, 2024

Pg 1 of 1

0

KENESAW PUBLIC SCHOOL  
 110 N 5TH AVE  
 PO BOX 129  
 KENESAW NE 68956-0129

Hold at Bank

BUS & DEPRECIATION

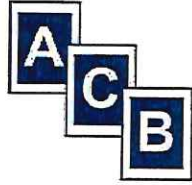
MMA NonPersonal			
11/01/2024 Beginning Balance			838,091.80
	1 Deposits/Other Credits	+	1,202.18
	0 Checks/Other Debits	-	.00
11/30/2024 Ending Balance	30 Days in Statement Period		839,293.98

----- Deposits/Other Credits -----	
11/30/2024 Accr Earning Pymt	Added to Account 1,202.18

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total Returned Item Fees	\$ .00	\$ .00

----- Daily Ending Balance -----			
11/01	838,091.80	11/30	839,293.98

----- Earnings Summary -----			
** Below is an itemization of the Earnings **			
** paid this period. **			
Interest Paid This Period	1,202.18	Annual Percentage Yield Earned	1.76 %
Interest Paid YTD	12,877.86	Days in Earnings Period	30
		Earnings Balance	838,091.80



*Adams County Bank*

Nov 30, 2024

Pg 1 of 3

KENESAW PUBLIC SCHOOL  
 110 N 5TH AVE  
 PO BOX 129  
 KENESAW NE 68956-0129

60

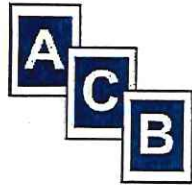
Hold at Bank

ACTIVITY FUND

Super NOW		
11/01/2024	Beginning Balance	220,796.59
	13 Deposits/Other Credits	+ 17,720.73
	52 Checks/Other Debits	- 24,465.05
11/30/2024	Ending Balance	214,052.27
	30 Days in Statement Period	

----- Deposits/Other Credits -----		
11/05/2024	ACH Deposit	222.57
	RAISERIGHT RaiseRight	
11/08/2024	Deposit	120 216.80
11/08/2024	Deposit	121 3,491.68
11/12/2024	Deposit	124 2,482.76
11/12/2024	Deposit	122 3,386.00
11/12/2024	Deposit	123 3,903.53
11/13/2024	Deposit	125 245.09
11/15/2024	Deposit	126 440.00
11/19/2024	Deposit	127 535.00
11/20/2024	Deposit	129 1,280.00
11/21/2024	Deposit	128 56.16
11/25/2024	ACH Deposit	1,281.42
	RAISERIGHT RaiseRight	
11/30/2024	Accr Earning Pymt	179.72
	Added to Account	

----- Checks listed in numerical order; (*) indicates gap in sequence -----					
Check	Date	Amount	Check	Date	Amount
13855	11/01	140.00	13971*	11/05	394.51
13878*	11/22	200.00	13973*	11/14	164.96
13884*	11/07	160.00	13974	11/01	233.00
13895*	11/04	150.00	13975	11/04	166.66
13896	11/19	408.55	13976	11/06	1,697.65
13924*	11/25	50.00	13977	11/13	50.00
13943*	11/01	130.00	13978	11/14	50.00
13949*	11/27	160.00	13979	11/15	233.00
13952*	11/29	160.00	13980	11/19	30.77
13959*	11/07	233.00	13981	11/27	311.23
13963*	11/04	233.00	13982	11/18	1,682.77
13964	11/20	450.48	13983	11/15	550.09
13965	11/04	535.50	13984	11/18	986.64
13966	11/01	233.00	13985	11/15	99.00



*Adams County Bank*

Nov 30, 2024

Pg 2 of 3

KENESAW PUBLIC SCHOOL

----- Checks listed in numerical order; (\*) indicates gap in sequence -----

Check	Date	Amount	Check	Date	Amount
13986	11/18	409.82	13999	11/26	95.00
13987	11/20	130.86	14000	11/20	60.00
13988	11/14	821.76	14001	11/21	233.00
13989	11/20	40.00	14002	11/22	210.00
13991*	11/12	554.00	14003	11/21	56.16
13992	11/19	201.63	14004	11/29	90.00
13994*	11/27	300.00	14005	11/21	1,455.00
13995	11/20	783.40	14006	11/29	185.00
13996	11/26	2,000.00	14009*	11/25	105.00
13997	11/15	2,645.00	14010	11/26	116.01
13998	11/27	343.00	14012*	11/29	500.00

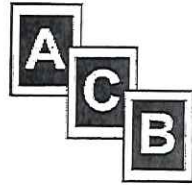
----- Other Debits -----

11/12/2024 ACH Withdrawal		3,182.60
RAISERIGHT RaiseRight		
11/21/2024 Deposit Item Ret	Return Check Chargeback	54.00

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total Returned Item Fees	\$ .00	\$ .00

----- Daily Ending Balance -----

11/01	220,060.59	11/13	226,652.10	11/22	217,006.37
11/04	218,975.43	11/14	225,615.38	11/25	218,132.79
11/05	218,803.49	11/15	222,528.29	11/26	215,921.78
11/06	217,105.84	11/18	219,449.06	11/27	214,807.55
11/07	216,712.84	11/19	219,343.11	11/29	213,872.55
11/08	220,421.32	11/20	219,158.37	11/30	214,052.27
11/12	226,457.01	11/21	217,416.37		



*Adams County Bank*

Nov 30, 2024

Pg 3 of 3

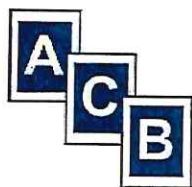
KENESAW PUBLIC SCHOOL

----- Earnings Summary -----

    \*\* Below is an itemization of the Earnings \*\*

    \*\* paid this period. \*\*

Interest Paid This Period	179.72	Annual Percentage Yield Earned	1.00 %
Interest Paid YTD	2,150.45	Days in Earnings Period	30
		Earnings Balance	219,252.49



*Adams County Bank*

Nov 30, 2024

Pg 1 of 2

10

KENESAW PUBLIC SCHOOL  
 110 N 5TH AVE  
 PO BOX 129  
 KENESAW NE 68956-0129

Hold at Bank

SCHOOL LUNCH

Super NOW			
11/01/2024	Beginning Balance		30,552.46
	5 Deposits/Other Credits	+	7,740.89
	9 Checks/Other Debits	-	28,020.04
11/30/2024	Ending Balance	30 Days in Statement Period	10,273.31

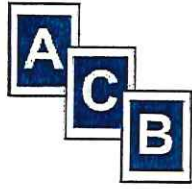
----- Deposits/Other Credits -----			
11/08/2024	Deposit		1,015.00
11/12/2024	Deposit		1,872.19
11/19/2024	Deposit		2,491.40
11/25/2024	Deposit		2,352.00
11/30/2024	Accr Earning Pymt	Added to Account	10.30

----- Checks listed in numerical order; (*) indicates gap in sequence -----							
Check	Date	Amount	Check	Date	Amount		
	11/08	21.10		11/15	12,878.64		
	11/14	2,652.46		11/19	238.17		
	11/15	1,668.86	61471	11/19	1,323.55		

----- Other Debits -----			
11/13/2024	ACH Withdrawal		1,702.00
	IRS USATAXPYMT		
11/14/2024	ACH Withdrawal		208.84
	NEB DEPT REVENUE NBF BUS TX		
11/15/2024	ACH Withdrawal	KENESAW PUBLIC S PAYROLL	7,326.42

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total Returned Item Fees	\$ .00	\$ .00

----- Daily Ending Balance -----					
11/01	30,552.46	11/13	31,716.55	11/19	7,911.01
11/08	31,546.36	11/14	28,855.25	11/25	10,263.01
11/12	33,418.55	11/15	6,981.33	11/30	10,273.31



*Adams County Bank*

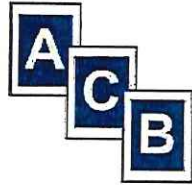
Nov 30, 2024

Pg 2 of 2

KENESAW PUBLIC SCHOOL

----- Earnings Summary -----

	** Below is an itemization of the Earnings **		
	** paid this period. **		
Interest Paid This Period	10.30	Annual Percentage Yield Earned	0.66 %
Interest Paid YTD	281.40	Days in Earnings Period	30
		Earnings Balance	19,033.75



*Adams County Bank*

Nov 30, 2024

Pg 1 of 1

1

KENESAW PUBLIC SCHOOL  
 110 N 5TH AVE  
 PO BOX 129  
 KENESAW NE 68956-0129

Hold at Bank

BOND ACCOUNT

Super NOW		
11/01/2024 Beginning Balance		448,895.54
4 Deposits/Other Credits	+	3,797.10
0 Checks/Other Debits	-	.00
11/30/2024 Ending Balance	30 Days in Statement Period	452,692.64

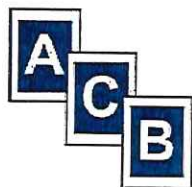
----- Deposits/Other Credits -----		
11/13/2024 Deposit		314.43
11/13/2024 ACH Deposit		45.27
Hall County Disbursmnt		
11/15/2024 ACH Deposit		3,067.93
Adams County Disbursmnt		
11/30/2024 Accr Earning Pymt	Added to Account	369.47

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$ .00	\$ .00
Total Returned Item Fees	\$ .00	\$ .00

----- Daily Ending Balance -----			
11/01	448,895.54	11/15	452,323.17
11/13	449,255.24	11/30	452,692.64

----- Earnings Summary -----			
** Below is an itemization of the Earnings **			
** paid this period. **			
Interest Paid This Period	369.47	Annual Percentage Yield Earned	1.00 %
Interest Paid YTD	3,270.72	Days in Earnings Period	30
		Earnings Balance	450,747.59





*Adams County Bank*

Nov 30, 2024

Pg 1 of 1

2

KENESAW PUBLIC SCHOOL  
 REIMBURSEMENT ACCOUNT  
 110 N 5TH AVE  
 PO BOX 129  
 KENESAW NE 68956-0129

Hold at Bank

Super NOW

11/01/2024	Beginning Balance			5,221.03
	2 Deposits/Other Credits		+	696.07
	1 Checks/Other Debits		-	694.00
11/30/2024	Ending Balance	30 Days in Statement Period		5,223.10

----- Deposits/Other Credits -----				
11/12/2024	Deposit			694.00
11/30/2024	Accr Earning Pymt	Added to Account		2.07

----- Checks listed in numerical order; (*) indicates gap in sequence -----					
Check	Date	Amount	Check	Date	Amount
2743	11/05	694.00			

		Total For This Period	Total Year-to-Date
Total Overdraft Fees		\$ .00	\$ .00
Total Returned Item Fees		\$ .00	\$ .00

----- Daily Ending Balance -----					
11/01	5,221.03	11/12	5,221.03	11/30	5,223.10
11/05	4,527.03				

----- Earnings Summary -----					
** Below is an itemization of the Earnings **					
** paid this period. **					
Interest Paid This Period	2.07	Annual Percentage Yield Earned	0.50	%	
Interest Paid YTD	32.92	Days in Earnings Period	30		
		Earnings Balance	5,059.10		

Regular; Beginning Month 11/2024; Processing Month 11/2024

Fund: 01 GENERAL FUND

		Beginning Balance	Debits	Credits	Ending Balance
<b>Current Assets</b>					
01 101	CASH	2,694,043.71	67,401.29	481,744.40	2,279,700.60
01 102	General Reimbursement	5,216.02	0.00	0.00	5,216.02
01 103	INVESTMENT	8,778.08	0.00	0.00	8,778.08
01 150	General County Treasurer Cash	832,014.63	0.00	0.00	832,014.63
Total: Current Assets		3,540,052.44	67,401.29	481,744.40	3,125,709.33
<b>Current Liabilities</b>					
01 431	ACCOUNTS PAYABLE	11.95	184,671.98	184,693.84	33.81
Total: Current Liabilities		11.95	184,671.98	184,693.84	33.81
<b>Fund Balance</b>					
01 704	FUND BALANCE	68,895.40	482,001.69	68,672.72	(344,433.57)
01 765	FUND BALANCE	3,471,145.09	1,036.00	0.00	3,470,109.09
Total: Fund Balance		3,540,040.49	483,037.69	68,672.72	3,125,675.52
<b>Revenue</b>					
01 1100	LOCAL DIST TAXES 3425000.00 3724780.00	1,100,080.95	0.00	35,461.40	1,135,542.35
01 1115	CARLINE TAX	1,009.09	0.00	0.00	1,009.09
01 1125	MOTOR VEHICLE TAXES	28,815.68	0.00	13,521.44	42,337.12
01 1311	PRE K TUITION-INDIVIDUAL (REG EDUC)	0.00	0.00	100.00	100.00
01 1510	INTEREST ON INVESTMENTS	6,145.40	0.00	2,960.38	9,105.78
01 1911	LOCAL LICENSE FEES	0.00	0.00	700.00	700.00
01 2110	COUNTY FINES & LICENSES	2,728.26	0.00	1,946.22	4,674.48
01 3110	STATE AID	118,784.00	0.00	0.00	118,784.00
01 3180	PRO RATE MOTOR VEHICLES	66.39	0.00	104.40	170.79
01 3535	HIGH ABILITY LEARNERS	0.00	0.00	4,166.00	4,166.00
01 3599	State Other Programs	0.00	0.00	2,938.20	2,938.20
01 4310	REAP	29,903.00	0.00	0.00	29,903.00
01 4708	MEDICAID PUBLIC SCHOOLS (MIPS)	967.37	0.00	0.00	967.37
01 4709	Medicaid Administrative Coding MAC / MAP	105.47	0.00	0.00	105.47
01 4998	ESSERS III	70,763.00	0.00	0.00	70,763.00
01 5690	OTHER NON-REVENUE RECEIPT	10,064.05	2,938.20	7,927.57	15,053.42
Total: Revenue		1,369,432.66	2,938.20	69,825.61	1,436,320.07
<b>Expenditure</b>					
01 1100 110 001 1199	MUSIC ACCOMPANIST SALARY (7-12)	200.00	0.00	277.66	(77.66)
01 1100 111 001	SALARY HS (7 - 12)	134,359.84	70,027.80	0.00	204,387.64
01 1100 111 001 1199	MUSIC SALARY HS (7 - 12)	8,566.84	4,283.42	0.00	12,850.26
01 1100 111 001 1430	SHOP SALARY	8,395.34	4,197.67	0.00	12,593.01
01 1100 111 001 1480	BUSINESS SALARY HS (7 - 12)	11,139.34	5,569.67	0.00	16,709.01
01 1100 111 002	SALARY ELEM (K - 6)	79,504.13	40,006.30	0.00	119,510.43
01 1100 111 002 1199	MUSIC SALARY ELEM. (K - 6)	2,670.50	1,335.25	0.00	4,005.75
01 1100 112 002	ELEMENTARY AIDE SALARY (MARY G.)	5,452.27	3,597.61	0.00	9,049.88
01 1100 114 001	TECHNOLOGY CORD. SALARY HS 7- 12	1,924.24	962.12	0.00	2,886.36
01 1100 114 002	TECHNOLOGY CORD. SALARY (K-6)	1,924.24	962.12	0.00	2,886.36
01 1100 123 001	SUB SALARY (SEC) HS 7 - 12	862.50	2,521.88	0.00	3,384.38
01 1100 123 001 1199	MUSIC SUB SALARY HS (7-12)	0.00	112.50	0.00	112.50
01 1100 123 001 1430	SHOP SUB SALARY	150.00	75.00	0.00	225.00
01 1100 123 001 1480	BUSINESS SUB SALARY HS (7 - 12)	262.50	300.00	0.00	562.50
01 1100 123 002	SUB SALARY (ELEM) K - 6	1,675.50	1,942.12	0.00	3,617.62
01 1100 123 002 1199	MUSIC SUB SALARY ELEM (K-6)	0.00	37.50	0.00	37.50
01 1100 211 001	HEALTH INS SEC (7-12) Include Extra Du	37,380.51	18,730.10	0.00	56,110.61

Regular; Beginning Month 11/2024; Processing Month 11/2024

Fund: 01 GENERAL FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
01 3540 211 002	PRE K HEALTH INS. (HD)	2,184.64	1,092.32	0.00	3,276.96
01 3540 221 002	PRE K FICA/SS/MEDICAID (HD)	360.66	182.43	2.10	540.99
01 3540 231 002	PRE K RETIREMENT (HD)	465.70	232.85	0.00	698.55
01 3551 890 000	REVISION/CTE EXPENSES	196.56	0.00	0.00	196.56
01 3551 890 001	REVISION/CTE GRANT - EQUIPMENT	34,951.45	240.13	0.00	35,191.58
01 3552 450 000	SAFETY GRANT Construction Services	0.00	8,263.00	0.00	8,263.00
01 3599 151 001	STIPENDS, INCENTIIVES TEACHERS	0.00	0.00	0.00	0.00
01 3599 221 001	SOC.SEC./FICA/MEDI TEACHERS/PROF. STAFF	0.00	0.00	0.00	0.00
01 3599 231 001	RETIREMENT TEACHERS / PROF. STAFF	0.00	0.00	0.00	0.00
01 6200 111 002	TITLE I SALARY (MORGAN CLINE)	3,120.46	1,910.23	0.00	5,030.69
01 6200 123 002	TITLE I SUB SALARY	49.50	148.50	0.00	198.00
01 6200 211 002	HEALTH INS. TITLE 1 (MORGAN CLINE)	1,441.84	720.92	0.00	2,162.76
01 6200 221 002	TITLE I FICA/SS (MORGAN CLINE)	237.38	146.13	0.67	382.84
01 6200 223 002	TITLE I SUB TEACHER FICA/SS	3.78	11.37	0.00	15.15
01 6200 231 002	TITLE I RETIREMENT (MORGAN CLINE)	271.94	135.97	0.00	407.91
01 6690 395 000	STIPEND - FEDERAL PROG. AWARD	1,500.00	0.00	0.00	1,500.00
01 6992 650 000	REAP 23-24 TECHN. SOFTWARE	2,953.06	0.00	0.00	2,953.06
01 6992 890 000	REAP 23-24	0.00	0.00	0.00	0.00
	Total: Expenditure	941,177.03	483,221.44	1,969.06	1,422,429.41
	Total: 01	9,390,714.57	1,221,270.60	806,905.63	9,110,168.14

Regular; Beginning Month 11/2024; Processing Month 11/2024

Fund: 02 DEPRECIATION

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
02 101	CASH	838,091.80	1,202.18	0.00	839,293.98
	Total: Current Assets	<u>838,091.80</u>	<u>1,202.18</u>	<u>0.00</u>	<u>839,293.98</u>
<b>Fund Balance</b>					
02 765	FUND BALANCE	838,091.80	0.00	1,202.18	839,293.98
	Total: Fund Balance	<u>838,091.80</u>	<u>0.00</u>	<u>1,202.18</u>	<u>839,293.98</u>
<b>Revenue</b>					
02 1510	INTEREST ON INVESTMENTS	2,741.29	0.00	1,202.18	3,943.47
	Total: Revenue	<u>2,741.29</u>	<u>0.00</u>	<u>1,202.18</u>	<u>3,943.47</u>
<b>Expenditure</b>					
02 4700 739 000	Building Improvements	34,144.50	0.00	0.00	34,144.50
	Total: Expenditure	<u>34,144.50</u>	<u>0.00</u>	<u>0.00</u>	<u>34,144.50</u>
	Total: 02	<u>1,713,069.39</u>	<u>1,202.18</u>	<u>2,404.36</u>	<u>1,716,675.93</u>

Regular; Beginning Month 11/2024; Processing Month 11/2024

Fund: 05      **ACTIVITY FUND**

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
05 101	CASH	212,321.77	17,720.73	20,620.33	209,422.17
	Total: Current Assets	212,321.77	17,720.73	20,620.33	209,422.17
<b>Fund Balance</b>					
05 704	FUND BALANCE	4,501.56	909.00	1,280.00	4,872.56
05 704 0100	ATHLETICS	60,896.97	4,428.47	1,264.53	57,733.03
05 704 0283	CTE FUND BALANCE	5,645.00	0.00	0.00	5,645.00
05 704 0332	FFA / AG	5,179.80	501.63	7,289.53	11,967.70
05 704 0500	ANNUAL	(3,069.99)	0.00	0.00	(3,069.99)
05 704 0510	K-CLUB	6,410.81	0.00	0.00	6,410.81
05 704 0520	NATIONAL HONOR SOCIETY	3,607.38	0.00	0.00	3,607.38
05 704 0530	STUDENT COUNCIL	4,908.41	315.33	60.00	4,653.08
05 704 1500	BAND	131.40	0.00	0.00	131.40
05 704 1510	DRAMATICS	251.96	0.00	0.00	251.96
05 704 1520	LIBRARY	5,908.94	0.00	0.00	5,908.94
05 704 1530	DANCE SQUAD	1,968.66	766.01	0.00	1,202.65
05 704 1535	CHEERLEADER	2,652.88	496.77	0.00	2,156.11
05 704 2023	CLASS OF 2023	57.25	0.00	0.00	57.25
05 704 2024	CLASS OF 2024	192.40	0.00	0.00	192.40
05 704 2025	CLASS OF 2025	1,606.64	0.00	0.00	1,606.64
05 704 2026	CLASS OF 2026	5,898.30	0.00	0.00	5,898.30
05 704 2027	CLASS OF 2027	4,064.07	0.00	0.00	4,064.07
05 704 2028	CLASS OF 2028	3,193.69	0.00	0.00	3,193.69
05 704 2029	CLASS OF 2029	680.00	0.00	0.00	680.00
05 704 2030	CLASS OF 2030	922.84	0.00	0.00	922.84
05 704 2520	SHOP	1,405.19	0.00	0.00	1,405.19
05 704 2530	FBLA	325.18	0.00	0.00	325.18
05 704 2662	CONCESSIONS	13,716.40	2,658.06	0.00	11,058.34
05 704 2782	ART CLUB FUND BALANCE	1,491.85	0.00	0.00	1,491.85
05 704 2874	BUSINESS/ACCOUNT	203.61	0.00	0.00	203.61
05 704 3030	MISCELLANEOUS	5,082.70	525.87	692.68	5,249.51
05 704 3035	POP MACHINE	879.90	0.00	0.00	879.90
05 704 3040	QUEST	6,528.18	76.59	0.00	6,451.59
05 704 3429	EHA WELLNESS ACCOUNT	8,274.48	466.00	0.00	7,808.48
05 704 3536	ELEMENTARY T-SHIRTS	132.00	0.00	0.00	132.00
05 704 3668	FOOTBALL FUNDRAISING	3,891.80	2,645.00	0.00	1,246.80
05 704 3669	VOLLEYBALL	4,556.03	2,000.00	2,000.00	4,556.03
05 704 3670	WRESTLING FUND RAISING	1,234.52	0.00	0.00	1,234.52
05 704 4000	HOOPS TOURNAMENT	6,636.73	0.00	0.00	6,636.73
05 704 4722	GRADUATED CLASSES	8,425.00	0.00	0.00	8,425.00
05 704 4724	CHROME BOOK ACCOUNT	6,538.02	99.00	0.00	6,439.02
05 704 7274	SCRIP CARD	19,081.20	4,732.60	5,133.99	19,482.59
05 704 7545	SKILLS USA	4,458.83	0.00	0.00	4,458.83
05 704 7733	SPEECH FUND RAISER	446.03	0.00	0.00	446.03
05 704 7737	PRESCHOOL PARTNERSHIP	900.00	0.00	0.00	900.00
05 704 7867	SCHOOL STORE PRE K - 6	1,375.30	0.00	0.00	1,375.30
05 765	FUND BALANCE	1,129.85	0.00	0.00	1,129.85
	Total: Fund Balance	212,321.77	20,620.33	17,720.73	209,422.17
<b>Revenue</b>					
05 1710 0100	ATHLETICS	15,524.00	0.00	1,264.53	16,788.53
05 1710 0332	FFA / AG	1,284.00	0.00	7,289.53	8,573.53
05 1710 0500	ANNUAL	70.00	0.00	0.00	70.00
05 1710 0510	K-CLUB	557.53	0.00	0.00	557.53
05 1710 0530	STUDENT COUNCIL	1,119.75	0.00	60.00	1,179.75

Regular; Beginning Month 11/2024; Processing Month 11/2024

Fund: 05      ACTIVITY FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
05 1710 1530	DANCE SQUAD	940.00	0.00	0.00	940.00
05 1710 1535	CHEERLEADER	4,539.00	0.00	0.00	4,539.00
05 1710 2026	CLASS OF 2026	794.96	0.00	0.00	794.96
05 1710 2027	CLASS OF 2027	792.55	0.00	0.00	792.55
05 1710 2028	CLASS OF 2028	1,596.16	0.00	0.00	1,596.16
05 1710 2029	CLASS OF 2029	360.00	0.00	0.00	360.00
05 1710 2030	CLASS OF 2030	922.84	0.00	0.00	922.84
05 1710 2530	FBLA	175.00	0.00	0.00	175.00
05 1710 2662	CONCESSIONS	9,654.20	0.00	0.00	9,654.20
05 1710 3030	MISCELLANEOUS	5,113.66	0.00	692.68	5,806.34
05 1710 3035	POP MACHINE	310.00	0.00	0.00	310.00
05 1710 3374	ED RISING REVENUE	0.00	0.00	1,280.00	1,280.00
05 1710 3429	EHA Wellness Committee	5,360.00	0.00	0.00	5,360.00
05 1710 3668	FOOTBALL FUNDRAISING	3,493.00	0.00	0.00	3,493.00
05 1710 3669	VOLLEYBALL	3,100.00	0.00	2,000.00	5,100.00
05 1710 4724	CHROME BOOK ACCOUNT	135.00	0.00	0.00	135.00
05 1710 7274	SCRIP CARD	4,601.92	0.00	5,133.99	9,735.91
05 1730 2662	CONCESSIONS ORGINIZATION FEES	1,611.16	0.00	0.00	1,611.16
	Total: Revenue	62,054.73	0.00	17,720.73	79,775.46
<b>Expenditure</b>					
05 2900 610 000 0100	ATHLETICS	21,210.58	4,428.47	0.00	25,639.05
05 2900 610 000 0332	FFA/AG	2,645.85	501.63	0.00	3,147.48
05 2900 610 000 0500	ANNUAL	34.42	0.00	0.00	34.42
05 2900 610 000 0530	STUDENT COUNCIL	978.24	315.33	0.00	1,293.57
05 2900 610 000 1520	LIBRARY	0.00	0.00	0.00	0.00
05 2900 610 000 1530	DANCE SQUAD	600.00	766.01	0.00	1,366.01
05 2900 610 000 1535	Cheerleader	4,208.98	496.77	0.00	4,705.75
05 2900 610 000 2025	CLASS OF 2025	243.52	0.00	0.00	243.52
05 2900 610 000 2028	CLASS OF 2028	52.34	0.00	0.00	52.34
05 2900 610 000 2530	FBLA	278.37	0.00	0.00	278.37
05 2900 610 000 2662	CONCESSIONS	10,735.63	2,658.06	0.00	13,393.69
05 2900 610 000 3030	MISCELLANEOUS	6,321.43	525.87	0.00	6,847.30
05 2900 610 000 3035	POP MACHINE	43.88	0.00	0.00	43.88
05 2900 610 000 3040	QUEST	83.16	76.59	0.00	159.75
05 2900 610 000 3374	ED RISING EXPENDITURES	0.00	909.00	0.00	909.00
05 2900 610 000 3429	EHA Wellness Committee	1,398.00	466.00	0.00	1,864.00
05 2900 610 000 3668	FOOTBALL FUNDRAISING	0.00	2,645.00	0.00	2,645.00
05 2900 610 000 3669	VOLLEYBALL	2,737.47	2,000.00	0.00	4,737.47
05 2900 610 000 4724	CHROME BOOK ACCOUNT	973.95	99.00	0.00	1,072.95
05 2900 610 000 7274	SCRIP CARD	4,009.11	4,732.60	0.00	8,741.71
	Total: Expenditure	56,554.93	20,620.33	0.00	77,175.26
	Total: 05	543,253.20	58,961.39	56,061.79	575,795.06

Regular; Beginning Month 11/2024; Processing Month 11/2024

Fund: 06 NUTRITION FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
06 101	CASH	30,089.01	7,740.89	27,998.94	9,830.96
	Total: Current Assets	30,089.01	7,740.89	27,998.94	9,830.96
<b>Current Liabilities</b>					
06 431	ACCOUNTS PAYABLE	0.00	5,183.82	5,183.82	0.00
	Total: Current Liabilities	0.00	5,183.82	5,183.82	0.00
<b>Fund Balance</b>					
06 704	FUND BALANCE	56,106.57	0.00	0.00	56,106.57
06 765	FUND BALANCE	(26,017.56)	27,998.94	7,740.89	(46,275.61)
	Total: Fund Balance	30,089.01	27,998.94	7,740.89	9,830.96
<b>Revenue</b>					
06 1510	OTHER INCOME	79.28	0.00	10.30	89.58
06 1611	STUDENT LUNCHES	14,675.35	0.00	7,489.19	22,164.54
06 1620	ADULT LUNCHES	1,007.40	0.00	241.40	1,248.80
	Total: Revenue	15,762.03	0.00	7,740.89	23,502.92
<b>Expenditure</b>					
06 3100 110 000	LUNCH REGULAR SALARIES	12,548.14	7,867.83	0.00	20,415.97
06 3100 210 000	KITCHEN HEALTH/DENTAL INS.	3,337.72	1,668.86	0.00	5,006.58
06 3100 220 000	FICA/SS/MEDI NON INSTRUCTIONAL	959.95	601.89	0.00	1,561.84
06 3100 230 000	RETIREMENT NON INSTRUCTIONAL	1,206.90	767.54	0.00	1,974.44
06 3100 237 000	RETIREMENT NON INSTRUCTIONAL	0.00	0.00	0.00	0.00
06 3100 333 000	MILEAGE PD TO STAFF	40.20	0.00	0.00	40.20
06 3100 570 000	OTHER EXPENDITURES	320.75	129.99	0.00	450.74
06 3100 580 000	TRAVEL EXPENSE AND MILEAGE	42.21	0.00	0.00	42.21
06 3100 610 000	SUPPLIES EXPENSE	1,544.87	1,182.09	0.00	2,726.96
06 3100 630 000	FOOD EXPENDITURES	20,302.65	15,780.74	0.00	36,083.39
06 6800 630 000	FOOD SUPPLY CHAIN GRANT	5,650.31	0.00	0.00	5,650.31
	Total: Expenditure	45,953.70	27,998.94	0.00	73,952.64
	Total: 06	121,893.75	68,922.59	48,664.54	117,117.48

Regular; Beginning Month 11/2024; Processing Month 11/2024

Fund: 07 BOND FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
07 101	CASH	448,895.54	3,797.10	0.00	452,692.64
07 150	County Treasurer Cash	76,805.00	0.00	0.00	76,805.00
	Total: Current Assets	525,700.54	3,797.10	0.00	529,497.64
<b>Fund Balance</b>					
07 765	FUND BALANCE	525,700.54	0.00	3,797.10	529,497.64
	Total: Fund Balance	525,700.54	0.00	3,797.10	529,497.64
<b>Revenue</b>					
07 1100	LOCAL DISTRICT TAXES	103,368.33	0.00	3,332.11	106,700.44
07 1115	CARLINE TAXES	94.82	0.00	0.00	94.82
07 1510	INTEREST ON INVESTMENTS	862.17	0.00	455.18	1,317.35
07 3180	PRO RATE MOTOR VEHICLE	6.24	0.00	9.81	16.05
	Total: Revenue	104,331.56	0.00	3,797.10	108,128.66
	Total: 07	1,155,732.64	3,797.10	7,594.20	1,167,123.94

Regular; Beginning Month 11/2024; Processing Month 11/2024

Fund: 08 SPECIAL BUILDING

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
<b>Current Assets</b>					
08 101	CASH	1,062,973.35	4,790.32	0.00	1,067,763.67
08 103	CD's	30,000.00	0.00	0.00	30,000.00
08 150	County Treasurer Cash	87,777.36	0.00	0.00	87,777.36
	Total: Current Assets	1,180,750.71	4,790.32	0.00	1,185,541.03
<b>Fund Balance</b>					
08 704	FUND BALANCE	(151,098.52)	0.00	0.00	(151,098.52)
08 765	FUND BALANCE	1,331,849.23	0.00	4,790.32	1,336,639.55
	Total: Fund Balance	1,180,750.71	0.00	4,790.32	1,185,541.03
<b>Revenue</b>					
08 1100	LOCAL DISTRICT TAXES	118,136.11	0.00	3,808.17	121,944.28
08 1115	CARLINE TAXES	108.37	0.00	0.00	108.37
08 1510	INTEREST ON INVESTMENTS	2,340.39	0.00	970.94	3,311.33
08 3180	PRO RATE MOTOR VEHICLE	7.13	0.00	11.21	18.34
	Total: Revenue	120,592.00	0.00	4,790.32	125,382.32
	Total: 08	2,482,093.42	4,790.32	9,580.64	2,496,464.38

KENESAW PUBLIC SCHOOL REIMBURSEMENT ACCOUNT 152-462

DATE	TRANSACTION	CHECK #	RECEIPT	EXPENDITURE	CKG BALANCE
11/1/2024	BEGINNING BALANCE				5,221.03
11/30/2024	ACB - Interest		694.00	(694.00)	
			2.07		
			696.07	(694.00)	
	Outstanding Checks (none)				5,223.10
					0.00
					5,223.10
11/30/2024	Bank Balance				5,223.10
11/30/2024	Reconciled Balance				5,223.10
	Fiscal Year to Date Totals		726.92	(1,751.22)	

Dec-24

Vehicle Service/Repair

Vehicle	Service / Repair	Other	Total	Explanation
ALL				
				CPI / Hi-Line Motor / Fleet Pride / Coach Masters/Cummins
	<b>**Wash buses and supplies</b>			
2011				
2012	BUS 12 SERVICE		305.10	FLEET PRIDE
2012				
2011				
2011				
2012				
Total		0.00	305.10	

Vehicle	Service / Repair	Other	Total	Explanation
MICRO 2012				
MINOTOUR 2018				
VAN				
Pickup	OIL CHANGE AND INSPECTION		78.25	KENESAW MOTOR
Excursion				
Total		0.00	78.25	
		0.00	305.10	
		0.00	383.35	

FUND ACCOUNT TOTALS

HOT LUNCH	\$	28,317.81
DEPRECIATION	\$	17,072.25
ACTIVITIES - CURR MO	\$	8,623.68
ACTIVITIES - PRIOR MO	\$	20,620.33
BOND	\$	330,937.50
SPECIAL BUILDING	\$	-
	\$	405,571.57
	\$	851,418.56

DECEMBER 2024 GF PAYROLL

\$ 353,738.24

DECEMBER 2024 GF Claims

\$ 92,108.75

Total DECEMBER 2024 Payments GF

\$ 445,846.99

## LEASE AGREEMENT

This Lease Agreement (“Agreement”) is made and entered into by and between the Village of Kenesaw, Nebraska, a municipal corporation (“The Village” or “Village”), and Kenesaw Public Schools, a public school district (“KPS” or “KPS”).

WHEREAS, the Village owns a building known as the Auditorium located at 208 N Smith Avenue in Kenesaw, Nebraska (the “Auditorium”), including a basement that is suitable for use as a wrestling facility and other purposes designated by KPS; and

WHEREAS, KPS desires to lease the basement of the Auditorium for its ~~exclusive~~ use as a wrestling facility and for other ~~for~~ school programs, and the Village agrees to lease the space subject to the terms and conditions of this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, the Village and KPS agree as follows:

1. PREMISES. The Village hereby leases to KPS, and KPS leases from the Village, the basement of the Auditorium located at 208 N Smith Avenue, Kenesaw, Nebraska (the “Premises”), consisting of approximately 5,538 square feet, for the ~~exclusive~~ use of KPS as a wrestling facility and/or other school-related programs.

2. TERM OF LEASE. The term of this Lease shall be for twenty-five (25) years, commencing on the Effective Date, unless earlier terminated in accordance with this Agreement.

3. EFFECTIVE DATE. The Effective Date of this Agreement shall be the date it is signed by the last party to execute it.

4. RENT. KPS shall pay to the Village the total sum of [REDACTED] hundred thousand dollars (\$ [REDACTED]) as a lump-sum payment upon execution of this Agreement (the “Rent”).

5. USE OF PREMISES. The Premises shall be used ~~exclusively~~ for wrestling practices, events, and other school-related activities by KPS (including student learning). KPS shall keep the Village apprised of its intended uses. The Premises shall not be used for any unlawful purpose or in a manner that violates local, state, or federal law.

6. ASSIGNMENT AND SUBLETTING. Neither party may not assign or sublet the Premises without written consent of the other party.

7. INSPECTION. KPS agrees to permit the Village and/or its authorized representatives to enter the Premises at mutually agreeable times to inspect the Premises. KPS agrees that the Village may enter the Premises at any time for the purpose of making necessary repairs or fulfilling any obligation with respect to cleaning and maintenance for which the Village is responsible. However, the Village shall not, without the prior consent of KPS, enter the Premises when KPS students are in the Premises.

8. FIXTURES AND PERSONAL PROPERTY. Any trade fixtures, equipment or personal property installed in or attached to the Premises by or at the expense of KPS shall be and remain the property of KPS, and KPS agrees that KPS shall have the right to remove any or all of its personal property, trade fixtures, and equipment at any time during the term of the Agreement. Equipment and other personal property which may have been stored or installed by or at the expense of KPS shall be and remain the property of KPS. KPS agrees that it will, at its expense, repair any damage occasioned to the Premises by reason of the removal of its trade fixtures, equipment, and other personal property.

9. ALTERATIONS. KPS will not permit any alterations or additions to any part of the Premises, except by written consent of the Village, which consent shall not be unreasonably withheld. All alterations to the Premises shall remain for the benefit of KPS unless otherwise provided in said consent.

10. RETURN OF PREMISES. At the conclusion of this Agreement or any extension thereof, KPS shall return the Premises to the Village in the same condition as it was received at origination of this Agreement, normal wear and tear excepted.

11. MAINTENANCE AND REPAIRS. KPS shall be responsible for all routine maintenance and repairs of the Premises, ensuring it remains in a clean and safe condition. The Village shall maintain the structural components of the building, including the roof and foundation, except for the lift. KPS shall promptly repair any damage to the Premises caused by its use, excluding normal wear and tear.

12. LIFT REPAIR, SERVICING, AND INSPECTION COST SHARING. The parties agree to share equally the costs of any necessary repairs, servicing, or inspections of the lift (the "Lift Costs") located on the Premises. Such repairs, servicing, and inspections must be conducted to ensure compliance with applicable laws, safety standards, and manufacturer recommendations. The Village shall initially pay for all Lift Costs as they are incurred. KPS shall reimburse the Village for its fifty percent (50%) share of the Lift Costs within thirty (30) days of receiving an invoice and supporting documentation from the Village.

Before undertaking any non-emergency repair or servicing of the lift that exceeds \$500 in total cost, the Village shall provide KPS with written notice and a cost

estimate. KPS shall have ten (10) days to approve or request alternative vendors or solutions. In the event of disagreement, the Village may proceed with the repair or servicing, subject to the cost-sharing arrangement herein.

In the event of an emergency requiring immediate repairs or servicing to prevent injury, property damage, or significant disruption of operations, the Village shall act promptly to address the issue. KPS shall reimburse its share of such emergency Lift Costs as set forth above.

The Village shall ensure that all required inspections are conducted in accordance with applicable regulations. The parties shall split the costs of such inspections as provided herein.

13. UTILITIES. Utilities for the Premises shall be separately metered, with KPS responsible for all utility expenses related to the Premises.

14. DEFAULT. Failure by either party to perform any material obligation under this Agreement, after written notice and a thirty (30)-day opportunity to cure, shall constitute a default. If the defaulting party fails to cure the material breach as outlined herein, the non-defaulting party may terminate the Agreement pursuant to ~~this~~ Section 14 ~~herein~~. In the event that ~~the~~ defaulting party disagrees with the non-defaulting party's assessment of breach and/or cure after notice of termination has been given, the parties shall submit the matter to mediation within two (2) months of the notice of termination, and both parties shall attend mediation in good faith to find a solution to allow the Agreement to continue.

15. TERMINATION.

a. KPS may terminate this Agreement at any time by giving written notice ~~to~~ the Village at least thirty (30) days in advance. If KPS terminates the Agreement prior to the end of the term, then the Village shall have no obligation to repay any portion of the Rent to KPS.

b. This Agreement may be terminated at any time during the term of the Agreement if both parties mutually agree in writing.

~~c.~~ This Agreement may be terminated by either party following a default, as outlined in Section ~~13-14~~ ~~herein~~. If the defaulting party fails to cure the material breach as outlined in Section ~~13-14~~ ~~herein~~, the non-defaulting party may terminate the Agreement upon three (3) months' notice. If the Village terminates the Agreement pursuant to a default, then the Village shall have no obligation to repay any portion of the Rent to KPS.

e.d. Except as otherwise specified in Section 16, if the Village elects to terminate this Agreement without a default by KPS, then the Village shall pay to KPS the prorated rent amount based on the number of full years remaining in the lease term.

16. CASUALTY AND NON-REBUILD DECISION. In the event the Premises are destroyed or rendered unusable, and the Village elects not to rebuild, the Village shall repay KPS a prorated portion of the Rent based on the number of full years remaining in the lease term. Any year that has commenced as of January 1 shall not be refunded. The Village must notify KPS in writing of its decision not to rebuild within ninety (90) days of the casualty. If the Village elects to rebuild, construction must commence within twelve (12) months of the casualty and proceed without undue delay.

17. NOTICES. All notices herein provided to be given, or which may be given, by either party to the other, shall be deemed to have been fully given when made in writing and deposited in the United States mail, posted prepaid, certified return receipt, and addressed as follows:

To the Village at:

Village of Kenesaw  
Attn: Village Clerk  
P.O. Box 350  
Kenesaw, NE 68956

To KPS at:

Kenesaw Public Schools  
Attn: Superintendent  
P.O. Box 129  
Kenesaw, NE 68956

18. HOLDING OVER. In the event KPS remains in possession of the Premises after the expiration of the term or any extension thereof, this Agreement shall be automatically extended on a month-to-month basis, subject to termination by either party by providing thirty (30) days written notice of termination to the other party, and otherwise on the terms and conditions herein specified. Rent payable during any holdover period shall be the same as the monthly rent payable in the last month prior to expiration unless another amount is mutually agreed upon in writing by KPS and the Village.

19. COMPLIANCE WITH LAW. The Village shall, at its expense, comply with all applicable statutes, charters, laws, ordinances, building and maintenance codes, rules, regulations, requirements and orders of duly constituted public authorities now or hereafter in any manner affecting the Premises, except any KPS alterations or additions, or the sidewalks, alleys, streets, and ways adjacent thereto, whether or not any such statutes, charters, laws, ordinances, rules, regulations, requirements, or orders which may be hereinafter enacted involve a change of policy on the part of the governmental body enacting the same. KPS shall, at its expense, comply with all applicable statutes, charters, laws, ordinances, building and

maintenance codes, rules, regulations, requirements and orders of duly constituted public authorities now or hereafter in any manner affecting any alterations or additions to the Premises by KPS. The Village shall provide that the Premises, except any KPS alterations or additions, meets all current applicable code requirements, including but not limited to fire/life safety codes and the Americans with Disabilities Act Accessibility Guidelines.

20. LIABILITIES AND INDEMNIFICATION. To the extent permitted by law, the KPS shall indemnify, defend and hold harmless the Village, its officers, agents and employees from all claims, damages, losses and expenses including but not limited to attorney's fees, arising out of or resulting from the use of the Premises by the KPS that results in any claim for damage whatsoever, including without limitation, any bodily injury, sickness, disease, death or any injury to or any destruction of tangible or intangible property, including any loss of use therefrom, and that are caused by the intentional or negligent act or omission of the KPS or anyone directly or indirectly employed by the KPS or anyone for whose acts any of them may be liable. This section shall not require the KPS to indemnify, or hold harmless, the Village for any losses, claims, damages and expenses arising out of or resulting from the intentional or negligent act or omissions of The Village, its agents, invitees or employees.

Similarly, to the extent permitted by law, the Village shall indemnify, defend and hold harmless the KPS, its officers, agents and employees from all claims, damages, losses and expenses including but not limited to attorney's fees, arising out of or resulting from the use or maintenance of the Premises by the Village that results in any claim for damage whatsoever, including without limitation, any bodily injury, sickness, disease, death or any injury to or any destruction of tangible or intangible property, including any loss of use therefrom, and that are caused by the intentional or negligent act or omission of the Village or anyone directly or indirectly employed by the Village or anyone for whose acts any of them may be liable. This section shall not require the Village to indemnify or hold harmless the KPS for any losses, claims, damages and expenses arising out of or resulting from the intentional or negligent act or omissions of KPS, or its agents, invitees or employees.

The parties to this agreement recognize that both parties are governmental entities and the parties agree that neither party waives its governmental immunity by entering into this Agreement and retains all immunities and defenses provided by law.

21. DRUG FREE WORKPLACE. The Village certifies that it maintains a drug free workplace environment to ensure worker safety and workplace integrity. KPS certifies that it maintains a drug free workplace environment to ensure worker safety and workplace integrity.

22. RULES AND REGULATIONS. KPS and its employees, agents, licensees, invitees will at all times observe faithfully, and comply strictly with, all reasonable rules and regulations applicable to the Premises. The Village may from time to time reasonably amend, delete or modify existing rules and regulations, or adopt reasonable new rules and regulations for the use, safety, cleanliness and care of the Premises, and for the comfort, quiet and convenience of occupants of the Premises. KPS, and its employees, agents, and invitees will observe and comply with said reasonable rules and regulations, as long as they do not interfere with the ability to carry on the educational and extracurricular purposes within the Premises.

23. PROHIBITION AGAINST SMOKING AND USE OF TOBACCO PRODUCTS. Smoking and the use of chewing tobacco or other tobacco or lookalike products are prohibited in the Premises.

24. ACCESS TO FACILITY. The Village shall grant access to KPS to the Premises via a secure entrance method (such as a keyfob). KPS shall provide the Village with a list of individuals who has access to the Premises, and the Village shall not allow access to the Premises to any individuals other than designated employees of the Village, those individuals approved or invited by KPS, and any other mutually agreeable individuals. At the end of the term, or upon reasonable request, KPS shall return any access or security devices to the Village.

25. ANNUAL UPDATE. It is the intent of the parties to work together in good faith to address any concerns or issues that may arise during the term of this Agreement. Both parties agree to meet at least annually to discuss the Agreement and any concerns or requests by either party.

26. INSURANCE. The Village and KPS shall both secure a commercially reasonable amount of insurance to insure against any hazards or harms that may result under or from this Agreement. Each Party shall provide proof of sufficient insurance amounts to the other Party within 30 days of the commencement of this Agreement. Both Parties shall name each other as an additional insured on said insurance policy.

27. AMENDMENTS AND BINDING EFFECT. This Agreement may not be amended except by instrument in writing signed by the Village and KPS. No provision of this Agreement shall be deemed to have been waived by either party unless such waiver is in writing signed by the applicable party and no custom or practice which may evolve between the parties in the administration in the terms hereof shall waive or diminish the right of either party to insist on the performance of the other party in strict accordance with the terms hereof.

28. SEVERABILITY. If any clause or provision of this Agreement is illegal, invalid, or unenforceable under present or future laws, then the remainder of this

Agreement shall not be affected thereby and in lieu of such clause or provision, there shall be added as a part of this Agreement a clause or provision as similar in terms to such illegal, invalid, or unenforceable clause or provision as may be possible and be legal, valid, and enforceable.

29. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the Village and KPS regarding the subject matter hereof and supersedes all oral statements and prior writings relating thereto. Except for those set forth in this Agreement, no representations, warranties or agreements have been made by the Village or KPS to the other with respect to this Agreement or the obligations of the Village or KPS in connection therewith. The normal rule of construction that any ambiguities be resolved against the drafting party shall not apply to the interpretation of this Agreement or any exhibits or amendments hereto.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the dates indicated below.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2024

VILLAGE OF KENESAW,  
NEBRASKA

BY: \_\_\_\_\_  
Lawney Knuth, Chairperson

Attest:

\_\_\_\_\_  
Jodi Randall, Village Clerk

DATED this \_\_\_\_ day of \_\_\_\_\_, 2024

KENESAW PUBLIC SCHOOLS

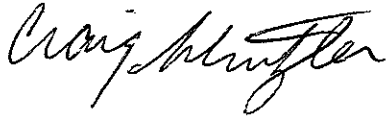
BY: \_\_\_\_\_  
Name, Chairperson

*[remainder of page intentionally left blank]*

November 10, 2024

Kenesaw Administration and School Board

This letter is to let you know that I will be retiring at the end of the 2024-2025 school year. I truly appreciate all the support and help you have given me over the years. Julie and I are looking forward to the next chapter in our lives.

A handwritten signature in cursive script that reads "Craig Schnitzler". The signature is written in black ink and is positioned above the printed name.

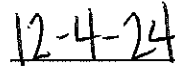
Craig Schnitzler

Negotiated Agreement  
2025-26 School year  
December 4, 2024

1. Increase Base Pay \$1000
2. High-Ability Learners (HAL) sponsor(s) will get paid \$25/hour outside of contract time
3. Ed Rising sponsor will be placed on the extra duty pay scale at Category 4



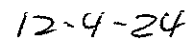
\_\_\_\_\_  
President of KEA



\_\_\_\_\_  
Date



\_\_\_\_\_  
Kenesaw BOE Negotiation Committee Chair



\_\_\_\_\_  
Date

**KENESAW PUBLIC SCHOOL  
NEGOTIATED AGREEMENT  
2025-2026**

**PREAMBLE**

This agreement is made and entered into this 11th day of December, 2024 by and between the Board of Education of the School District of Kenesaw in the county of Adams, in the State of Nebraska (hereinafter referred to as the "Board" or "District" as the context may require) and Kenesaw Education Association (hereinafter referred to as the "Association"). Adopted 1992.

**GENERAL PURPOSE**

The Board and the Association recognize that the development of a quality education program for the children attending the public schools of Kenesaw is a joint responsibility which can best be achieved by agreement that all parties work toward common goals. The Board and the Association enter in 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. Adopted 1992.

**ARTICLE I**

**SALARIES**

- (A) The salary schedule does not include or pertain to the administration or non-certified staff.
- (B) The base salary shall be determined through the negotiations process. The base salary for the 2025-2026 school year will be \$40,200.
- (C) In employing teaching personnel, credit for previous teaching experience in accredited public schools may be granted. The number of year's credit allowed will be determined by the Superintendent of Schools. The number of years of experience a teacher is allowed upon signing their first contract shall be the base figure for all future contracts and will not be altered.
- (D) A teacher wishing to move horizontally on the salary schedule must meet the following criteria:
  - 1. All hours beyond the BA must be graduate hours in the teacher's teaching area or have prior approval of the Board of Education.
  - 2. Credits earned after the opening day of school will not be counted toward the salary schedule until the next contract year.
  - 3. Complete transcript of all college credit earned by each teacher which is pertinent to the teacher's placement on salary schedule or pertinent to meeting state accreditation standards shall be on file in the school's administration office and in the State Department

of Education. It is the responsibility of each teacher to see that all transcripts of credit are on file in the Department of Education and that all hours of credit are coded accurately. A copy of the letter accompanying transcripts in the State Department of Education shall be filed in the Superintendent's Office.

4. A teacher cannot move horizontally more than one column in one year except for the following: A teacher can move horizontally from the BA + 27 Step to the MA Step in one year.

(E) In no case can a teacher move vertically more than one step per year.

Beginning with the 2018-2019 school year a thirteenth (13<sup>th</sup>) vertical step has been added to the salary schedule. This step will begin at the MA level.

(F) Beginning with the 2020-2021 school year, the KPS Salary Schedule will be a true 4 X 4 (4% years, 4% education). Beginning with the 2021-2022 school year and each year thereafter until altered through the negotiation process, the KPS Salary Schedule will be a 4 X 4.5 (4% years, 4.5% education).

(G) A teacher must have the recommendation of the administrative staff before they can advance on the salary schedule, a teacher may be rehired without advancement on the salary schedule, but in no instance shall a teacher be held two consecutive years due to the lack of an administrative recommendation.

(H) All salaries will be paid in 12 equal payments.

(I) All teachers must earn a minimum of 6 semester hours or its equivalent every 6 years to advance in salary.

(J) Incentive pay: Graduate course work in endorsed academic teaching area or if instructor is teaching outside of endorsed area course work in that area would qualify unless the district requires the teacher to attend school and pays the tuition and fees. A maximum of twelve hours per year at a rate of up to \$125.00 per hour. Payment shall be based on verifiable expenses including tuition, books, fees, mileage, and/or lodging. The mileage would be based on the current mileage fee paid by the district. In the case of carpooling payment would be made for the actual days driven.

Plans to take course work and the number of hours must be submitted in writing prior to May 1st and all course work must be submitted in writing to and approved by the Administration prior to the registration for the course(s). The teacher would receive the pay in one lump sum with their October pay check for applicable credit received prior to the start of the school year. To be eligible for this payment, the individual must be a returning staff member. (Effective September 1, 1985)

- (K) Provisions in this agreement pertain to full time teachers. Any teacher with less than a full time contract will receive the same percentage of salary and benefits for the percent of time they are contracted to be on duty.

## **ARTICLE II**

### **TERMS OF EMPLOYMENT**

- (A) Pre-school clinics or extra duties not specifically listed are considered a part of the contractual agreement and may be assigned to any given teacher. A teacher's contract year shall be considered 184 days of service.
- (B) The Board reserves the right to make necessary adjustments (ie. place someone higher on the salary schedule than their actual education and experience) in order to meet emergencies which arise in hiring teachers. The superintendent will notify the president of the Association whenever this situation occurs.

## **ARTICLE III**

### **LEAVES**

- (A) Sick Leave: Teachers on a full-time basis will be allowed ten (10) days sick leave for the first year of employment in the school district and for each sequential year of employment will be allowed ten (10) days per year which may be accumulated to a maximum of forty-five (45) days to use in any one school year. \*

A teacher may use up to two (2) sick leave days per year to attend funerals other than immediate family. Days not to be used consecutively.

A teacher may use two (2) sick leave days in exchange for one (1) personal day. This may be done only one time each school year.

- (B) Personal Leave: Three (3) non-accumulative personal days (which may be taken as quarter, half, or full days) of leave on full pay each year will be available to each certified employee. A certified employee may also exchange two (2) sick days for one additional fourth (4) personal day one time during each school year. The following conditions will apply to personal days:
  1. Requests for leave days shall be submitted in writing to the Principal at least one week in advance. Only two (2) teachers on this type of leave on the same

date. This provision may be waived by the principal in emergency situations. Leave dates may not be available on days when athletic and activities are held during the school day.

2. Leave requests by more than two (2) teachers for same date will be determined by the date and time the request is submitted.
3. Leave request for the four (4) personal days listed above and during the final two (2) weeks of school will be considered. Leave during these times must be approved by administration.

(C) Funeral Leave: Leave without loss of pay will be available to each certified employee in the event of death in the immediate family.

Definition of Immediate Family: For the purposes of this agreement, only the following shall be considered members of the immediate family of an employee: spouse, son, son-in-law, daughter, daughter-in-law, father, father-in-law, mother, mother-in-law, sister, sister-in-law, brother, brother-in-law, grandchild, grandfather, grandmother, aunt, uncle, niece, nephew, including the step equivalent of the above, and a person standing in loco parentis to the employee; or a person permanently residing in the household of the employee, regardless of the relationship to the employee. Funeral leave is unlimited but must be approved by the superintendent.

(D) Discretionary Leave: Discretionary Leave is designed to add a measure of flexibility to the scheduled workday. Employees may use this leave for emergency, business or family matters such as conferences or school activities. This leave may not be used in place of sick leave. Discretionary Leave is intended to be used infrequently and for sufficient reason. The employee is asked to consider the impact on the workplace and student learning that their absence may have.

1. Discretionary Leave is for an absence that requires leave of two (2) hours or less and is granted at the discretion of the building principal or superintendent. Teachers are expected to find their own replacements for coverage of their duties. No stipend will be given to the employees who agree to cover for Discretionary Leave. It is expected that the principal and/or superintendent be informed of these arrangements. Student learning shall not be impeded by the employee's absence. The Discretionary Leave Form must be filled out by the employee making the request. Teachers will be granted no more than four (4) hours of Discretionary Leave in one (1) school year.

E) Sick Leave Bank: A Sick Leave Bank ("SLB") is established under the following conditions:

Participation – Any member of our certified staff covered by this Agreement may participate in the SLB by donating, from one (1) to five (5) days when another eligible certified staff member requests, and is granted leave by the KEA Executive Committee. Participation is voluntary and is on an "as needed" basis. Each faculty member donating sick days must submit a SLB

donation form to the Chairperson of the KEA Executive Committee. Participation is irrevocable for the contract year for which the donation is made and sick leaves are not refundable. The donated sick days can then be used by the certified staff member in need as paid leave. Any unused leave will go into a bank to be used by another approved request.

Eligibility – A participant who has fully exhausted their annual and accumulated sick and personal leave may apply for SLB benefits as provided herein. An individual **is also required to take a one-time only dock-day** (1 day) before borrowing from the bank for each contract year.

Benefits – An eligible participant may apply for SLB benefits by submitting an application for benefits to the Kenesaw Education Association Executive Committee. The application shall identify the medical basis for the request and the number of days the applicant seeks to withdraw from the SLB. The Executive Committee may determine the extent to which medical certification of disability or illness will be required to evaluate an application, and whether an applicant must personally appear before the Executive Committee in support of their application. Unless excused by the Executive Committee, when a participant applies for SLB benefits three (3) consecutive years, the application must be accompanied by a personal appearance before the Executive Committee for the third consecutive request. The Executive Committee shall grant an application for SLB benefits only for reasons outlined in the sick leave section of the Agreement.

Limitations – The total number of SLB days granted based on any single application shall not exceed thirty (30). Participants who have been granted SLB benefits may submit subsequent applications for benefits upon exhaustion of SLB benefits previously granted during the same contract year; however, a participant is limited to a total of 30 SLB days (following the one-time only dock day) in a given contract year. It is the responsibility of the employee to complete the required forms for sick leave bank consideration (available from Chairperson of KEA Executive Committee). Failure to complete all forms within the established time period will result in denial of access to SLB provisions.

Responsibilities – The Kenesaw Board of Education shall honor days of sick leave granted by the KEA Executive Board in an amount not to exceed the total number of un-withdrawn days of sick leave donated by the participants of the SLB. Any requested days that are denied by the Executive Board of the Kenesaw Education Association under the SLB provisions will be treated as unpaid leave and consequently be subject to payroll deduction. Unused days donated to the SLB shall accumulate from year to year. The Kenesaw Education Association Executive Committee shall provide the Superintendent's Administrative Assistant with a list of those participants who have donated to the SLB. This list will be provided by the end of the month in which the leave is donated. The Kenesaw Education Association shall be responsible for all bookkeeping necessary for the administration of the SLB.

Disability Leave – Participants eligible for the SLB benefits shall be eligible for SLB benefits during the elimination period under any long-term disability coverage for which they may be eligible; provided, however, any participant who has received SLB benefits for a period during which they receive long-term disability benefits shall remit to the Kenesaw School District an amount equal to the SLB benefits received during such period within 14 days of receipt of long-term disability benefits. Nothing herein shall be construed to provide a participant SLB benefits for any period in which the participant is qualified to receive a long-term or short-term disability benefit.

Worker’s Compensation – Participants eligible for SLB benefits shall be eligible for SLB benefits during the elimination period under any Worker’s Compensation coverage for which they may be eligible; provided, however, the Kenesaw School District may deduct and withhold from a participant’s wages an amount equal to any Worker’s Compensation benefits received by the participant for any period during which the participant received SLB benefits. Nothing herein shall be construed to impair or deny the ability of a participant from receiving Worker’s Compensation benefits to which they may otherwise be entitled.

Staff will be reimbursed substitute pay rate per day for personal days not used up to 2 days a school year. This reimbursement will be included in the July pay period.

Each teacher will receive a 2% of base salary increase for completion of every 10 years of service, retroactive beginning the 2015-2016 school year.

At retirement staff will be reimbursed \$60 for each unused sick day, up to 45 days. Teachers must be employed with the district for a minimum of 15 years to qualify.

Staff will be eligible for a \$300 bonus for no sick days used, paid yearly.

Staff covering for a class period during their planning period will be paid \$25. This includes elementary teachers covering a class period during a “specials” time.

## **ARTICLE IV**

### **INSURANCE**

- (A) The school district agrees to furnish group health insurance coverage during the 2025-2026 school year, the Ee Spouse & Child(ren) will be \$2,272.77 a month; Ee & Spouse will be \$1,692.62 a month; Ee & Child(ren) will be \$1,491.14 a month and employee only will be \$806.04 a month with a \$1,200.00 deductible. Retired Kenesaw Public Schools employees (certified and full-time classified) may purchase insurance through the Kenesaw Public Schools’ group

insurance plan. The school district furnishes employee only dental insurance – PPO – 100%A, 75%B, 50% C Coverage – Option 2 at \$31.78 monthly.

- (B) Tax sheltered plans may be made available to teachers who wish to take advantage of opportunities made possible by the Internal Revenue Service.

## **ARTICLE V**

### **GRIEVANCE PROCEDURE**

(A) Definition of Terms

1. Grievance – Claim based upon an event or conditions that affects and/or the term and conditions of employment of a teacher, or of a group of teachers, and/or the interpretations, meaning, or application of any of this negotiated agreement
2. Aggrieved Person – Person or persons making the claim.
3. Party in Interest – Person or persons making the claim, and any person who might be required to take action, or against whom action might be taken, in order to resolve the claim.

(B) Purpose

The purpose of machinery for grievance adjustment in the Kenesaw Public School District are the following:

1. Unobstructed communication with respect to alleged grievances without fear of reprisal.
2. Reduction of the potential areas of conflict among staff members and administrators and Board of Education.
3. Two-way communication through recognized channels among administrators, staff members, local professional associations, and Board of Education
4. Development of improved morale and effectiveness of staff members.

(C) Procedures

1. Level I (Informal)

If a teacher feels that he or she has a grievance, he or she must first discuss the matter with the other party or interest or with his or her principal, or immediate supervisor in an effort to resolve the problem.

2. Level II

If the aggrieved person is not satisfied with the disposition of the problem, they may submit their claim as a formal grievance, in writing to the principal or immediate supervisor. The formal

grievance must be submitted within ten (10) workdays after the Level 1 discussion. The principal or immediate supervisor shall, within ten (10) workdays excluding weekends and holidays, render his or her decision and the reasons for it in writing to the aggrieved person.

3. Level III

If the aggrieved person is not satisfied with the disposition of the grievance at Level II, they may, within ten (10) workdays of their receipt of the Level II decision, file a written grievance with the Superintendent of Schools. Within five (5) workdays excluding weekends and holidays, the Superintendent shall meet with the aggrieved person and discuss the problem. Within ten (10) workdays excluding weekends and holidays after such meeting, the Superintendent shall render his or her decision and the reasons for it in writing to the aggrieved person.

4. Level IV

If the aggrieved person is not satisfied with the disposition of his grievance at Level III, they may, within ten (10) workdays of their receipt of the Level III decision, file the written grievance with the Board of Education. The Board of Education, or a Committee of the Board of Education, shall meet with the aggrieved person within fifteen (15) workdays excluding weekends and holidays after the filing of said grievance at either a regular or special meeting of the Board, or an ad hoc Committee meeting. Within (10) workdays excluding weekends and holidays after the said meeting, the Board shall render its decision and the reasons for it in writing to the aggrieved person.

5. Level V

If the aggrieved person is not satisfied with the disposition of the grievance at Level IV, the advice of the Nebraska State Education Association or other legal remedies under the laws of the State of Nebraska may be sought.

6. Other Considerations

The grievance procedure may be used by groups of teachers in the same manner as heretofore set forth. Likewise, such procedure may be used by the administrative staff, including the Board of Education, omitting any unnecessary lower levels. A grievance may be withdrawn at any level without prejudice. The aggrieved person may elect to have a member of the local KEA as a representative at any level.

## **ARTICLE VI**

### **EXTRA DUTY**

- (A) Administrators qualify for extra duty schedule pay.

- (B) The district will pay coaching association dues.
- (C) The school district will pay adults the following for working at varsity sports games:
  - Football game - \$25.00 to the clock operator and \$20.00 to the announcer and stat taker(s),
  - Volleyball match or Basketball game - \$25.00 to the clock operator and scorer,
  - Volleyball match (J.V./Var.) - Each line person will be paid \$20 per triangular match and \$30 per dual match. The Libero tracker will be paid \$5.00 per set.
- (D) The school district will pay faculty members \$25.00 per night for ticket taking
- (E) The salary of each coach covered by this Agreement shall be determined by the salary schedule attached as Appendix C & D – Extra Duty Schedule.
- (F) The school district will pay the elementary SAT Chairperson and the high school SAT Chairperson - \$300.00 per year each.
- (G) The school district will pay the Junior High coaches an additional \$250.00 if they practice until 4:00 p.m. at least two days a week.
- (H) The school district will pay certified staff (teachers) the equivalence of one day's substitute pay (\$150) for each day they are asked to work outside of their contracted days. Full day - \$150, Three fourths of a day - \$112.5, half day - \$75.

## **ARTICLE VII**

### **MISCELLANEOUS PROVISION**

- (A) Teachers must have a current certificate registered by the Superintendent in order to receive a pay check.
- (B) For every seven (7) hours outside of school contract time that each certified teacher devotes to Parent – Teacher Conferences, the certified teacher will be granted a compensation day or comp day. The Kenesaw Education Association has asked for this day to be provided on a mutually agreed upon day for certificated staff members.

**ARTICLE VIII**

**DURATION OF AGREEMENT**

This agreement shall be effective as of the beginning of the 2025-2026 school year and will conclude at the end of this year.

**ARTICLE IX**

**DOCUMENT AUTHORIZATION**

This agreement is from negotiations between the committee from the Board of Education and the committee from the Kenesaw Education Association. The agreement and related items are to be in effect for the 2025-2026 school year.

\_\_\_\_\_  
President, Board of Education

\_\_\_\_\_  
Date

\_\_\_\_\_  
Board of Education  
Committee Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary, Board of Education

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
President, Kenesaw Education Association

\_\_\_\_\_  
Date

\_\_\_\_\_  
Kenesaw Education Association  
Committee Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

# BASE 2025-2026

		INSURANCE - 2025-2026 RATES				
BASE	\$40,200					
Vert Ind.	0.04		Family	Employee/Spouse	Employee/Child	Single
			\$ 2,272.77	\$ 1,692.62	\$ 1,491.14	\$ 806.04
Horz Ind.	0.045		DENTAL	\$ 31.78	\$ 31.78	\$ 31.78
			Total Ben.	\$ 2,304.55	\$ 1,724.40	\$ 1,522.92
			Annual Total	\$ 27,654.60	\$ 20,692.80	\$ 18,275.04
					\$ 10,053.84	

## SALARY SCALE

STEP	BA	BA+9	BA+18	BA+27	BA+36	MA	MA+9	MA+18
1	1.000	1.045	1.090	1.135	1.180	1.225	1.270	1.315
	\$40,200.00	\$42,009.00	\$43,818.00	\$45,627.00	\$47,436.00	\$49,245.00	\$51,054.00	\$52,863.00
2	1.040	1.085	1.130	1.175	1.220	1.265	1.310	1.355
	\$41,808.00	\$43,617.00	\$45,426.00	\$47,235.00	\$49,044.00	\$50,853.00	\$52,662.00	\$54,471.00
3	1.080	1.125	1.170	1.215	1.260	1.305	1.350	1.395
	\$43,416.00	\$45,225.00	\$47,034.00	\$48,843.00	\$50,652.00	\$52,461.00	\$54,270.00	\$56,079.00
4	1.120	1.165	1.210	1.255	1.300	1.345	1.390	1.435
	\$45,024.00	\$46,833.00	\$48,642.00	\$50,451.00	\$52,260.00	\$54,069.00	\$55,878.00	\$57,687.00
5	1.160	1.205	1.250	1.295	1.340	1.385	1.430	1.475
	\$46,632.00	\$48,441.00	\$50,250.00	\$52,059.00	\$53,868.00	\$55,677.00	\$57,486.00	\$59,295.00
6	1.200	1.245	1.290	1.335	1.380	1.425	1.470	1.515
	\$48,240.00	\$50,049.00	\$51,858.00	\$53,667.00	\$55,476.00	\$57,285.00	\$59,094.00	\$60,903.00
7		1.285	1.330	1.375	1.420	1.465	1.510	1.555
		\$51,657.00	\$53,466.00	\$55,275.00	\$57,084.00	\$58,893.00	\$60,702.00	\$62,511.00
8		1.325	1.370	1.415	1.460	1.505	1.550	1.595
		\$53,265.00	\$55,074.00	\$56,883.00	\$58,692.00	\$60,501.00	\$62,310.00	\$64,119.00
9		1.365	1.410	1.455	1.500	1.545	1.590	1.635
		\$54,873.00	\$56,682.00	\$58,491.00	\$60,300.00	\$62,109.00	\$63,918.00	\$65,727.00
10			1.450	1.495	1.540	1.585	1.630	1.675
			\$58,290.00	\$60,099.00	\$61,908.00	\$63,717.00	\$65,526.00	\$67,335.00
11				1.535	1.580	1.625	1.670	1.715
				\$61,707.00	\$63,516.00	\$65,325.00	\$67,134.00	\$68,943.00
12						1.665	1.710	1.755
						\$66,933.00	\$68,742.00	\$70,551.00
13						1.705	1.750	1.795
						\$68,541.00	\$70,350.00	\$72,159.00

\$40,200.00

**EXTRA-DUTY PAY SCHEDULE  
2024-2025 SCHOOL YEAR**

BASE	7TH SPONSOR	12TH SPONSOR	11th SPONSOR	JHVB (2)**	FBLA	FFA	ASS'T WRE*	MUSIC V & I	HEAD B TRACK	HEAD FB	HEAD BBB
	8th SPONSOR		DANCE SQUAD	JHFB (2)	CHEER LDR		ASS'T TRACK	SPEECH	HEAD G TRACK	HEAD VB	HEAD GBB
	9th SPONSOR		QUIZ BOWL	JHGGB (2)**	SKILLS USA		ASS'T FB	ONE ACT	CROSS COUNTRY		AD
	10th SPONSOR		STUDENT	JHBBB (2)**			ASS'T VB	ASS'T BBB		HEAD WRESTLING	
	NHS		COUNCIL	JHWrest (2)**				ASS'T GBB			
	EDUCATORS RISING		CONCESSIONS	JHCC***							
			MEDIA ADVISOR	JHTrack (3)							
			Journalism/yearbook	STRIV TV							
			ED RISING								
STEP	CAT 1	CAT 2	CAT 3	CAT 4	CAT 5	CAT 6	CAT 7	CAT 8	CAT 9	CAT 10	CAT 11
	0.016	0.019	0.0200	0.025	0.040	0.060	0.0750	0.080	0.090	0.100	0.110
1	\$643.20	\$763.80	804.0000	\$1,005.00	\$1,608.00	\$2,412.00	\$3,015.00	\$3,216.00	\$3,618.00	\$4,020.00	\$4,422.00
2		\$844.20	884.4000	\$1,206.00	\$1,809.00	\$2,613.00	\$3,216.00	\$3,417.00	\$4,020.00	\$4,422.00	\$4,824.00
3			964.8000	\$1,407.00	\$2,010.00	\$2,814.00	\$3,417.00	\$3,618.00	\$4,422.00	\$4,824.00	\$5,226.00
4				0.030	0.050	0.070	0.085	0.090	0.110	0.120	0.130
5				0.055	0.075	0.090	0.095	0.100	0.130	0.140	0.150
					\$2,211.00	\$3,015.00	\$3,618.00	\$3,819.00	\$4,824.00	\$5,226.00	\$5,628.00
						0.080	0.095	0.100	0.130	0.140	0.150
						\$3,216.00	\$3,819.00	\$4,020.00	\$5,226.00	\$5,628.00	\$6,030.00

\*This position is provided when more than one-half of the weight classes are filled.

\*\*Second Coach based on number competing, and the ability to fill the position. Must be approved in writing by superintendent prior to beginning of the season.

\*\*\*Position based on number competing, and the ability to fill the position. Must be approved in writing by superintendent prior to beginning of the season.

- Jr. High FB/VB - If practice is after school, an additional \$250 will be added to the pay.

- SAT Pay is \$300.00 per year

- Mentoring another teacher - \$300 per year

- SPED Coordinator Pay is \$400 per year

- FFA - Eight (8) additional contract days to be used in the summer and calculated on base pay amount. Only days used will be paid.

- HAL Teachers will be paid \$25/hour for outside of contract time

# MASTER BOARD CALENDAR 2025

## JANUARY

1. Oath of Office (New Members)
2. Reorganization of the Board (Election of Officers)
3. Approve Board Committees - (Executive Board, Transportation/Facilities, Budget, Negotiations, American Civics, Policy Review)
4. Approve School Auditor
5. Approve School Depository
6. Approve School Newspaper
7. Approve School Attorney
8. Sign and File Conflict of Interest Form with Board Secretary (if necessary) - Policies 8260, 8261, and 8270
9. Review Board Code of Ethics (8272), Purpose and Role of the Board (8110), and Duties and Functions of the Board (8120)
10. Approve Re-adoption of all Existing Policies
11. Appoint (superintendent or other qualified district employee) as Non-discrimination Compliance Coordinator to meet Federal Equal Employment Opportunity requirements.
12. Appoint the District's Title IX Coordinator
13. Review District Annual Report - 2023-2024 School Year
14. Review Proposed School Calendar for 2025-2026 School Year
15. Review Board Policies \_\_\_\_\_

## FEBRUARY

1. Discuss any Proposed Staffing Recommendations
2. Review and Update District Goals
3. Review and Update Continuous School Improvement Plan
4. Adopt Proposed School Calendar for 2025-2026 School Year
5. Approve Superintendent Contract - New Superintendent Goals (month after negotiated agreement is approved)
6. Review Board Policies \_\_\_\_\_
7. Foundation Board Meeting

## MARCH

1. Review and Approve Classified Compensation
2. Annual Review of Technology Program
3. Hiring of Elementary and High School Principal for the Next Year
4. Approve Principal Contracts - New Principal Goals
5. Second Evaluation of Teachers (Explanation of Process, List of Teacher Evaluations Completed)

6. Offering of Teachers' Contracts with Deadline to Sign and Return on March 15th
7. Review of MAP Growth Winter Assessments
8. Review Board Policies \_\_\_\_\_

## **APRIL**

1. Annual Review of Facilities & Transportation by Facilities and Transportation Committee - Set Date & Time to Review District Facilities & Buses/Vehicles
2. Review Future Enrollment, Curriculum Offerings, and Master Schedules
3. Evaluation and Hiring of Non-Certified Staff - Offering of Contracts to Classified Employees
4. Schedule Teacher Appreciation Breakfast
5. Annual Review of Extra-curricular Programs and Approval of Extra Duty Positions
6. Approve and Sign Teachers' Contracts
7. Review Board Policies \_\_\_\_\_

## **MAY**

1. Review of Facilities Report and Summer Maintenance Projects
2. Annual Review of Hot Lunch Program
3. Sign Classified Employees' Contracts
4. Annual Review of Transportation
5. American Civics Committee Meeting - 2nd Meeting
6. Review of Student Attendance Policy 5008
7. Review Board Policies \_\_\_\_\_

## **JUNE**

1. Preliminary Report of Major Requisitions for Ensuing Year
2. First Reading New Board Policies and/or Board Policy Updates
3. Review Policy 5415 - Bullying Policy
4. Review and Affirm Policy 6400 - Parent Involvement and Policy 6410 - Family Engagement.
5. Establish and Approve Maximum Capacities for Next School Year - Policy 5006A
6. Review and Approve Breakfast and Lunch Prices
7. Review Student-Parent Handbook and Combined Employee Handbook and any Proposed Changes
8. Set Board Workshop to Establish District Goals and Priorities, Review and Update Continuous School Improvement Plan, and Establish Budget Goals and Priorities
9. Review Board Policies \_\_\_\_\_

## **JULY**

1. Special Hearings to Address Legislative/Budget Restrictions (if necessary)
2. Review and Approve Plan for Staff Development
3. Review, Update, and Approve District Goals
4. Review, Update, and Approve Continuous School Improvement Plan
5. Approve Student-Parent Handbook and Combined Employee Handbook
6. Begin Budget Discussions
7. Second Reading and Approval of New Board Policies and/or Board Policy Updates
8. Approve Student Fees Policy
9. Review Summer School Program
10. Review School District Assessment Plan for 2025-2026 School Year
11. Review Board Policies \_\_\_\_\_

## **AUGUST**

1. Review Proposed Budget
2. Set a Date for the Budget and Tax Request Hearings
3. Special Meeting at the End of August to Pay "Extra Claims" (if necessary)
4. Review of School Insurance (if available)
5. Review Board Policies \_\_\_\_\_

## **SEPTEMBER**

1. Budget and Tax Request Hearings and Adoption of Budget
2. Review Board Policies \_\_\_\_\_

## **OCTOBER**

1. Begin Negotiations by November 1st
2. Review Emergency Operations Plan
3. Review School Safety Audits (Rule 10)
4. Review Board Policies \_\_\_\_\_

## **NOVEMBER**

1. Status Report and Review of Financial Literacy Instructional Program
2. Distribute Superintendent Evaluation Tool
3. Fall Student Testing Data Review ????
4. Review of AQUEST Classifications (District, Elementary, High School)
5. American Civics Committee Meeting - 1st Meeting
6. Review of MAP Growth Fall Student Assessments

7. Review of NSCAS Growth Spring Student Assessment Results (previous school year)
8. Review Board Policies \_\_\_\_\_

## **DECEMBER**

1. Adopt Master Board Calendar for the Next Year
2. Adopt Board Meeting Schedule
3. Review Superintendent Evaluation Summary
4. Hiring of Superintendent for the Next Year
5. Preliminary Evaluation of Teachers (Explanation of Process, List of Teacher Evaluations Completed)
6. Approve School Audit Report
7. Review Board Policies \_\_\_\_\_

# BOARD MEETING DATES

## JANUARY 2024 - DECEMBER 2026

<b>DATE</b>	<b>DAY</b>	<b>TIME</b>
January 13, 2025	- Monday	7 pm
February 12, 2025	- <b>Wednesday</b>	7 pm
March 12, 2025	- <b>Wednesday</b>	7 pm
April 14, 2025	- Monday	7 pm
May 12, 2025	- Monday	7 pm
June 11, 2025	- <b>Wednesday</b>	7 pm
July 14, 2025	- Monday	7 pm
August 11, 2025	- Monday	7 pm
September 15, 2025	- Monday ( <b>3rd Monday</b> )	7 pm
October 13, 2025	- Monday	7 pm
November 12, 2025	- <b>Wednesday</b>	7 pm
December 15, 2025	- Monday ( <b>3rd Monday</b> )	7 pm
January 12, 2026	- Monday	7 pm
February 11, 2026	- <b>Wednesday</b>	7 pm
March 11, 2026	- <b>Wednesday</b>	7 pm
April 13, 2026	- Monday	7 pm
May 11, 2026	- Monday	7 pm
June 15, 2026	- Monday ( <b>3rd Monday</b> )	7 pm
July 13, 2026	- Monday	7 pm
August 12, 2026	- <b>Wednesday</b>	7 pm
September 14, 2026	- Monday	7 pm
October 12, 2026	- Monday	7 pm
November 11, 2026	- <b>Wednesday</b>	7 pm
December 14, 2026	- Monday	7 pm
January 11, 2027	- Monday	7 pm
February 15, 2027	- Monday ( <b>3rd Monday</b> )	7 pm
March 15, 2027	- Monday ( <b>3rd Monday</b> )	7 pm
April 12, 2027	- Monday	7 pm
May 12, 2027	- <b>Wednesday</b>	7 pm
June 14, 2027	- Monday	7 pm
July 12, 2027	- Monday	7 pm
August 11, 2027	- <b>Wednesday</b>	7 pm
September 13, 2027	- Monday	7 pm
October 11, 2027	- Monday	7 pm
November 15, 2027	- Monday ( <b>3rd Monday</b> )	7 pm
December 13, 2027	- Monday	7 pm

Business Operations

Emergency Response Mapping

[Name] Public Schools will provide mapping data to public safety agencies for use in response to emergencies. The mapping data will be provided in an electronic or digital format and will contain all information identified in state statute and as reasonably requested by the public safety agencies.

At least annually, the District will certify to the appropriate public safety agencies that the mapping data provided to the public safety agencies is accurate or, if information has changed, provide the appropriate public safety agencies with updated mapping data.

Legal Reference: LB 1329 (2024)

Date of Adoption: [Insert Date]

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R

KENESAW, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2024



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

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 3
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Activities and Net Position - Modified Cash Basis	4 - 6
Fund Financial Statements	
Statement of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis and Statement of Assets and Fund Balances - Modified Cash Basis - Governmental Funds	7 - 8
NOTES TO FINANCIAL STATEMENTS	9 - 21
SUPPLEMENTARY INFORMATION	
General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis	22 - 25
General Fund Components - Combining Schedule of Assets and Fund Balance - Modified Cash Basis	26
Nonmajor Funds - Combining Statement of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis and Schedule of Assets and Fund Balance - Modified Cash Basis	27 - 28
Schedules of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual	
General Fund	29 - 32
Depreciation Fund	33
School Nutrition Fund	34
Special Building Fund	35
Bond Fund	36
Activities Fund	37
Notes to Budgetary Schedules	38
REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS	
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 <i>Government Auditing Standards</i>	39 - 40
SCHEDULE OF FINDINGS AND RESPONSES	41 - 43
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	44 - 45



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Kenesaw Public Schools District No. 3R  
Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Kenesaw Public Schools District No. 3R, Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's basic financial statements. The supplementary information on pages 22 - 38 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 22 - 38 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 - 38 is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2024, on our consideration of Kenesaw Public Schools District No. 3R, Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control over financial reporting and compliance.

Dana J Cole+Company, LLP

Minden, Nebraska  
October 28, 2024

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2024

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Governmental Total Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>				
Governmental activities				
Regular instructional programs	2,296,621			(2,296,621)
Special education instructional programs	433,318		335,194	(98,124)
Early childhood educational programs	110,970		71,471	(39,499)
Support services				
Students	563,657	255,564		(308,093)
Instruction	118,878			(118,878)
General administration	423,365			(423,365)
Central services	293,905			(293,905)
Operation and maintenance of plant	616,982			(616,982)
Student transportation				
Regular pupil transportation	213,187			(213,187)
Private and state categorical programs	69,894			(69,894)
Building improvements	10,381			(10,381)
Federal programs	323,063		383,388	60,325
School Nutrition Services	183,395	74,423	72,103	(36,869)
Debt service				
Principal	373,667			(373,667)
Interest	40,291			(40,291)
Other	400			(400)
Total governmental activities	6,071,974	329,987	862,156	(4,879,831)

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
 KENESAW, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
Disbursements			
General receipts			
Taxes			
Property taxes - general purpose			3,283,657
Property taxes - special building			346,715
Property taxes - debt service			307,558
Carline taxes			11,209
Public power district sales tax			25,091
Motor vehicle taxes			179,494
Penalties and interest on delinquent taxes			7,798
County and ESU sources			17,274
State sources			1,242,739
Interest			65,123
Other sources			<u>82,302</u>
Total general receipts			<u>5,568,960</u>
 CHANGE IN NET POSITION			 689,129
 NET POSITION, beginning of year			 <u>5,040,781</u>
 NET POSITION, end of year			 <u><u>5,729,910</u></u>

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
 KENESAW, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	Charges for Services	Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government
Disbursements			Total Governmental Activities
<b>ASSETS</b>			
Cash			4,703,313
Certificates of deposit			30,000
Cash at county treasurer			996,597
<b>TOTAL ASSETS</b>			<b>5,729,910</b>
<b>NET POSITION</b>			
Restricted			
Debt service			421,369
Capital projects			1,060,158
School Nutrition Program			60,281
Unrestricted			4,188,102
<b>TOTAL NET POSITION</b>			<b>5,729,910</b>

See accompanying notes to financial statements.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, 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  
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		Other		Total
	General	Special Building	Governmental	Reclassifications	Governmental
	Fund	Fund	Funds		Funds
<b>RECEIPTS</b>					
Taxes					
Property taxes	3,283,657	346,715	307,558		3,937,930
Carline taxes	9,330	1,002	877		11,209
Public power district sales tax	20,900	2,235	1,956		25,091
Motor vehicle taxes	179,494				179,494
Penalties and interest on delinquent taxes	6,616	582	600		7,798
Interest	49,877	11,822	3,424		65,123
County and ESU sources	17,274				17,274
State receipts	1,579,498	36,923	32,983		1,649,404
Federal receipts	383,388		72,103		455,491
Student activities			255,564		255,564
School Nutrition Services			74,423		74,423
Other	79,159		3,143		82,302
Total receipts	5,609,193	399,279	752,631	_____	6,761,103
<b>DISBURSEMENTS</b>					
Regular instructional programs	2,284,683				2,284,683
Poverty instructional programs	11,938				11,938
Early childhood educational programs	110,970				110,970
Special education instructional programs	433,318				433,318
Support services					
Students	273,788		289,869		563,657
Instruction	118,878				118,878
General administration	423,365				423,365
Central services	293,905				293,905
Operation and maintenance of plant	616,982				616,982
Student transportation	213,187				213,187
Private and state categorical programs	69,894				69,894
Facilities acquisition	10,381				10,381
Federal programs	323,063				323,063
Debt service					
Principal		48,667	325,000		373,667
Interest		26,303	13,988		40,291
Other fees			400		400
School Nutrition Services			183,395		183,395
Total disbursements	5,184,352	74,970	812,652	_____	6,071,974
<b>EXCESS (DEFICIENCY) OF RECEIPTS</b>					
OVER DISBURSEMENTS	424,841	324,309	(60,021)	_____	689,129

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, 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  
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		Other		Total
	General Fund	Special Building Fund	Governmental Funds	Reclassifications	Governmental Funds
OTHER FINANCING SOURCES (USES)					
Transfers in			130,000	(130,000)	
Transfers out	(130,000)			130,000	
Total other financing sources (uses)	(130,000)		130,000		
NET CHANGE IN FUND BALANCES	294,841	324,309	69,979		689,129
FUND BALANCES, beginning of year	3,686,439	735,849	618,493		5,040,781
FUND BALANCES, end of year	<u>3,981,280</u>	<u>1,060,158</u>	<u>688,472</u>		<u>5,729,910</u>
ASSETS					
ASSETS					
Cash	3,149,265	942,381	611,667		4,703,313
Certificates of deposit		30,000			30,000
County treasurer's balances	832,015	87,777	76,805		996,597
TOTAL ASSETS	<u>3,981,280</u>	<u>1,060,158</u>	<u>688,472</u>		<u>5,729,910</u>
FUND BALANCES					
FUND BALANCES					
Restricted					
Debt services			421,369		421,369
Capital projects		1,060,158			1,060,158
Nutrition Program			60,281		60,281
Committed					
Student activities			206,822		206,822
Assigned					
Capital projects	869,495				869,495
Subsequent year's budget	708,983				708,983
Unassigned	<u>2,402,802</u>				<u>2,402,802</u>
TOTAL FUND BALANCES	<u>3,981,280</u>	<u>1,060,158</u>	<u>688,472</u>		<u>5,729,910</u>

See accompanying notes to financial statements.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, 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 Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska (the District).

Reporting Entity

Kenesaw Public Schools District No. 3R, Kenesaw, 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, county, 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.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement 34 of the 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

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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.

Basic Financial Statements - 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. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. 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. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

The General Fund for financial reporting purposes also includes the following component, which is considered a fund for budgetary purposes but does 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. The primary sources of receipts for the Special Building Fund include the sale of bonds, the

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Fund Financial Statements (Continued)

sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.140 per \$100 of valuation, or a tax levy not to exceed \$0.175 per \$100 of valuation may be established for this fund by a vote of the people within the District for a term not to exceed 10 years.

The District reports the following nonmajor funds.

**School Nutrition Fund** - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and Summer Food Service Programs. The fund accounts for all receipts and disbursements of all Child Nutrition Programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

**Bond Fund** - The Bond Fund is used to record receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e. investment interest, trustee fees, etc.). Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the District. Funds are disbursed upon appropriate demand. All records of the transaction are maintained in this fund. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund to be expended on the actual building project. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

**Activities Fund** - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

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

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

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

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

Capital Assets

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

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 the 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.

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.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

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.

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.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education 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.

Use of Estimates

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

Compensated Absences

Vacation and sick leave are recorded when paid. Certified employees and all other employees can accrue up to a maximum of 45 days of sick leave; however, there is no payment for unused sick leave. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2024, as all vacation earned during the year must be used by August 31 with no carryover.

Leases

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.

Under GASB Statement 87, *Leases*, the standard 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.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
 KENESAW, NEBRASKA  
 NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (Continued)

Since the District reports on the modified cash basis of accounting, 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 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, and money market accounts - are all classified as cash on the financial statements. Certificates of deposit are shown separately or in combination with cash on the financial statements.

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

Government activities	<u>4,733,313</u>
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The carrying value (fair value) of the cash and investments consisted of the following:

Checking and savings accounts	4,703,313
Certificates of deposit	<u>30,000</u>
Total cash and investments	<u><u>4,733,313</u></u>

Maturities of certificates of deposit are as follows:

One year	<u><u>30,000</u></u>
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KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2024, 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.

Investments

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

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

Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the state statutes referred to above. The three types of deposit and investment risks are the following:

1. Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits, investments, or collateral securities in the possession of a third party.
2. Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
3. Interest Rate Risk - for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

NOTE 3. RETIREMENT PLAN

Plan Description

Kenesaw Public Schools District No. 3R, Kenesaw, 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.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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

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

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

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.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Contributions (Continued)

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 \$252,907.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$2,749,431. Total covered payroll was \$2,560,374. 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. RISK MANAGEMENT

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

To manage its workers' compensation, the District has joined 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 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 5. LONG-TERM DEBT

General Obligation Bonds

On May 27, 2020, the District issued General Obligation Refunding Bonds of \$1,780,000 (par value) with interest rates ranging from 1.2% - 1.5%, due annually beginning on December 15, 2021, with semiannual interest payments each December 15 and June 15 through December 15, 2026. The bonds are being retired by a tax levy through the Bond Fund. Interest paid for the year was \$13,988.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. LONG-TERM DEBT (Continued)

Lease Agreements

On May 16, 2022, the District entered into a lease agreement with option to purchase with Adams County Bank for energy efficient HVAC, windows, and light fixtures improvements. This lease qualifies as a capital lease for accounting purposes. The lease requires annual payments in the amount of \$48,667 plus interest until termination of the lease on May 4, 2037. This is being paid from the Building Fund.

	General Obligation Refunding Bonds	Capital Lease	Total
Balance, beginning of year	1,160,000	681,334	1,841,334
Principal payments	<u>(325,000)</u>	<u>(48,667)</u>	<u>(373,667)</u>
Balance, end of year	<u>835,000</u>	<u>632,667</u>	<u>1,467,667</u>

Future Maturities

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

Years Ending	General Obligation Refunding Bonds			Capital Lease		
	Principal	Interest	Total	Principal	Interest	Total
August 31,						
2025	325,000	9,681	334,681	48,667	243,558	292,225
2026	325,000	5,131	330,131	48,667	22,484	71,151
2027	185,000	1,387	186,387	48,667	20,610	69,277
2028				48,667	18,788	67,455
2029				48,667	16,863	65,530
2030 - 2034				243,335	56,240	299,575
2035 - 2037				<u>145,997</u>	<u>11,253</u>	<u>157,250</u>
Total	<u>835,000</u>	<u>16,199</u>	<u>851,199</u>	<u>632,667</u>	<u>389,796</u>	<u>1,022,463</u>

NOTE 6. TRANSFERS

The General Fund transferred \$395,000 to the Depreciation Fund for support of capital expenditures. The General Fund transferred \$80,000 to the Activities Fund and \$50,000 to the School Nutrition Fund for support of activities and operations.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 7. FEDERAL AWARD PROGRAMS

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

NOTE 8. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 28, 2024, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
 KENESAW, 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					
Taxes					
Property taxes - general purpose		3,283,657			3,283,657
Carline taxes		9,330			9,330
Public power district sales tax		20,900			20,900
Motor vehicle taxes		179,494			179,494
Penalties and interest on delinquent taxes		6,616			6,616
Interest		36,068	13,809		49,877
Local license fees		700			700
Other		55,249			55,249
Total local sources		<u>3,592,014</u>	<u>13,809</u>	<u>          </u>	<u>3,605,823</u>
County sources					
County fines and licenses		17,049			17,049
ESU receipts		225			225
Total county sources		<u>17,274</u>	<u>          </u>	<u>          </u>	<u>17,274</u>
State sources					
State aid		730,459			730,459
Special education - school age		335,194			335,194
Homestead exemption		30,570			30,570
Property tax credit		309,697			309,697
Pro-rate motor vehicle		4,246			4,246

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, 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 (Continued)				
State sources (Continued)				
State apportionment	45,496			45,496
Early childhood	71,471			71,471
Career education	7,500			7,500
Other state receipts	44,865			44,865
Total state sources	<u>1,579,498</u>	<u>          </u>	<u>          </u>	<u>1,579,498</u>
Federal sources				
Universal Service Fund				
Title I	39,577			39,577
Rural Education Achievement Program	46,658			46,658
IDEA preschool base allocation	4,175			4,175
IDEA Part B (611)	13,369			13,369
IDEA preschool (619)	1,093			1,093
IDEA Part B (611) base	76,007			76,007
IDEA Part B proportional share	1,525			1,525
Medicaid in Public Schools (MIPS)	292			292
Medicaid Administrative Activities (MAAPS)	2,354			2,354
ESSA Title IV-A	7,809			7,809
ESSER	190,529			190,529
Total federal sources	<u>383,388</u>	<u>          </u>	<u>          </u>	<u>383,388</u>
Nonrevenue receipts				
Transfers from other funds		395,000	(395,000)	
Other nonrevenue receipts	23,210			23,210
Total nonrevenue receipts	<u>23,210</u>	<u>395,000</u>	<u>(395,000)</u>	<u>23,210</u>
Total receipts	<u>5,595,384</u>	<u>408,809</u>	<u>(395,000)</u>	<u>5,609,193</u>

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
 KENESAW, 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
<b>DISBURSEMENTS</b>				
Regular instructional programs	2,284,683			2,284,683
Poverty	11,938			11,938
Early childhood educational programs	110,970			110,970
Special education instructional programs	398,646			398,646
Special education instructional programs ages 3 - 5	33,657			33,657
Special education instructional programs ages 0 - 2	1,015			1,015
Support services				
Students	273,788			273,788
Instruction	118,878			118,878
General administration	423,365			423,365
Central services	293,905			293,905
Operation and maintenance of plant	756,341	115,641	(255,000)	616,982
Student transportation				
Student transportation - regular instruction	275,781	77,406	(140,000)	213,187
Private and state categorical programs	69,894			69,894
Facilities acquisition	10,381			10,381
Federal programs				
Title I, Part A	35,699			35,699
IDEA Part B (611) base/enrollment/poverty	141,970			141,970
IDEA preschool base allocation	2,152			2,152
IDEA Part B, proportionate share	4,364			4,364
IDEA Part B transition projects	559			559
Other federal non-categorical programs	750			750
Title IV, Part A ESEA/ESSA SSAE Grant	9,281			9,281

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
 KENESAW, 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
DISBURSEMENTS (Continued)				
Federal programs (Continued)				
Rural Education Achievement program	26,949			26,949
Elementary and Secondary School Emergency Relief (ESSER)	101,339			101,339
Transfers	130,000			130,000
Total disbursements	<u>5,516,305</u>	<u>193,047</u>	<u>(395,000)</u>	<u>5,314,352</u>
RECEIPTS OVER DISBURSEMENTS	79,079	215,762		294,841
FUND BALANCE, beginning of year	<u>3,032,706</u>	<u>653,733</u>	<u>          </u>	<u>3,686,439</u>
FUND BALANCE, end of year	<u>3,111,785</u>	<u>869,495</u>	<u>          </u>	<u>3,981,280</u>

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
 KENESAW, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCE  
 MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2024

	ASSETS	General Fund	Depreciation Fund	Reclassifications	Total
ASSETS					
Cash		2,279,770	869,495		3,149,265
County treasurer's balances		<u>832,015</u>	<u>          </u>	<u>          </u>	<u>832,015</u>
TOTAL ASSETS		<u>3,111,785</u>	<u>869,495</u>	<u>          </u>	<u>3,981,280</u>
	FUND BALANCE				
FUND BALANCE					
Assigned					
Capital projects			869,495		869,495
Subsequent year's budget		708,983			708,983
Unassigned		<u>2,402,802</u>	<u>          </u>	<u>          </u>	<u>2,402,802</u>
TOTAL FUND BALANCE		<u>3,111,785</u>	<u>869,495</u>	<u>          </u>	<u>3,981,280</u>

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2024

	School Nutrition Fund	Bond Fund	Activities Fund	Total
<b>RECEIPTS</b>				
Local receipts				
Property taxes - general purpose		307,558		307,558
Penalties and interest on delinquent taxes		600		600
Carline taxes		877		877
Interest		3,424		3,424
Nutrition Program receipts	74,423			74,423
Student activities			255,564	255,564
Public power district sales tax		1,956		1,956
Other	3,143			3,143
State receipts	621	32,362		32,983
Federal receipts	72,103			72,103
Total receipts	<u>150,290</u>	<u>346,777</u>	<u>255,564</u>	<u>752,631</u>
<b>DISBURSEMENTS</b>				
Student support services			289,869	289,869
Nutrition Program	183,395			183,395
Bond principal payment		325,000		325,000
Interest		13,988		13,988
Trustee fees		400		400
Total disbursements	<u>183,395</u>	<u>339,388</u>	<u>289,869</u>	<u>812,652</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(33,105)</u>	<u>7,389</u>	<u>(34,305)</u>	<u>(60,021)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>50,000</u>		<u>80,000</u>	<u>130,000</u>
NET CHANGE IN FUND BALANCE	16,895	7,389	45,695	69,979
FUND BALANCE, beginning of year	<u>43,386</u>	<u>413,980</u>	<u>161,127</u>	<u>618,493</u>
FUND BALANCE, end of year	<u>60,281</u>	<u>421,369</u>	<u>206,822</u>	<u>688,472</u>

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
 KENESAW, NEBRASKA  
 NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,  
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2024

ASSETS	School Nutrition Fund	Bond Fund	Activities Fund	Total
ASSETS				
Cash	60,281	344,564	206,822	611,667
Cash at county treasurers		76,805		76,805
<b>TOTAL ASSETS</b>	<b>60,281</b>	<b>421,369</b>	<b>206,822</b>	<b>688,472</b>
FUND BALANCE				
FUND BALANCE				
Restricted				
Debt service		421,369		421,369
Nutrition Program	60,281			60,281
Committed				
Student activities			206,822	206,822
<b>TOTAL FUND BALANCE</b>	<b>60,281</b>	<b>421,369</b>	<b>206,822</b>	<b>688,472</b>

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
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>3,032,706</u>	<u>2,940,557</u>
RECEIPTS			
Local sources			
Taxes			
1100	Property taxes - general purpose	3,724,780	3,283,657
1115	Carline tax	12,000	9,330
1120	Public power district sales tax	21,500	20,900
1125	Motor vehicle taxes	160,000	179,494
1140	Penalties and interest on delinquent taxes	7,500	6,616
1370	Preschool tuition and fees	1,000	500
1510	Interest	15,000	36,068
1911	Local license fees	1,000	700
1920	Other contributions and donations		125
1925	Categorical grants from corporations and other private sources	2,500	5,000
1951	Miscellaneous revenues from other schools	2,000	2,959
1980	Refund of prior year's expenditures		55,249
	Total local sources	<u>3,947,280</u>	<u>3,628,748</u>
County and ESU sources			
2110	County fines and licenses	14,000	17,049
2210	ESU receipts	1,500	225
	Total county and ESU sources	<u>15,500</u>	<u>19,965</u>
State sources			
3110	State aid	730,459	730,459
3120	Special education - school age	211,595	335,194
3125	Special education transportation - school age	5,000	
3130	Homestead exemption		30,570
3131	Property tax credit		309,697
3180	Pro-rate motor vehicle	10,000	4,246
3400	State apportionment	38,000	45,496
3540	State early childhood	19,529	71,471
3551	Career education		7,500
3599	Other state programs	3,500	44,865
	Total state sources	<u>1,018,083</u>	<u>1,579,498</u>
Federal sources			
4105	Universal service fund		39,963
4310	Rural Education Achievement Program	29,903	46,658
4421	IDEA Part B (611)		13,369
4422	IDEA preschool (619)		1,093

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

		Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)				
Federal sources (Continued)				
4505	Title I	29,744	39,577	35,555
4509	Title II, Part A	4,342		3,492
4516	IDEA preschool (619)/IDEA enrollments/ poverty (619) base allocation	2,152	4,175	2,010
4518	IDEA Part B (611) base	85,000	76,007	71,207
4521	IDEA Part B proportionate share	7,391	1,525	
4525	Federal Vocational and Applied Technology Education (Carl Perkins)	2,500		2,628
4708	Medicaid in Public Schools (MIPS)	500	292	478
4709	Medicaid Administrative Activities (MAAPS)	2,000	2,354	2,585
4969	ESSA Title IV-A	10,000	7,809	14,286
4996	ESSER			159,486
4997	ESSER II		119,943	
4998	ESSER III		70,586	
	Total federal sources	<u>173,532</u>	<u>383,388</u>	<u>353,428</u>
Nonrevenue receipts				
5690	Other nonrevenue receipts	<u>10,000</u>	<u>23,210</u>	<u>26,118</u>
	Total receipts	<u>5,164,395</u>	<u>5,595,384</u>	<u>4,904,864</u>
TOTAL FUNDS AVAILABLE			<u>8,628,090</u>	<u>7,845,421</u>
DISBURSEMENTS				
1100	Regular instruction	2,363,986	2,284,683	2,186,686
1160	Poverty programs	12,600	11,938	11,436
1190	Early childhood educational programs	114,550	110,970	55,728
1200	Special education instructional programs	450,900	398,646	300,371
1291	Special education instructional programs ages 3 - 5	124,150	33,657	48,228
1292	Special education instructional programs ages 0 - 2	10,000	1,015	10,275
1300	Summer school	3,500		
Support services - students				
2120	Guidance services	89,200	79,554	78,456
2130	Health services	14,025	12,623	11,803
2140	Psychological services	45,000	20,997	21,741
2141	Psychological services SPED school age	23,000	28,930	18,158
2142	Psychological services SPED ages 3 - 5	3,500	259	2,106

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)			
Support services - students			
2143	500		100
2151			
2152	123,900	91,044	86,800
2153	14,100	1,834	625
2161	8,000	1,262	6,615
2162	20,500	12,567	10,515
2163	5,500	14	3,976
2171	900		
2172	17,700	7,829	5,296
2173	3,250		2,716
2181	500		
2212	7,500	16,875	
Support services - instruction			
2220	1,000		
2230	1,000		
2230	129,400	118,878	106,369
2230			22,747
Support services - general administration			
2310	37,800	16,177	15,726
2320	186,250	160,603	152,221
2330	10,000	7,995	20,936
2410	258,000	238,590	232,475
Central services			
2510	262,200	281,099	165,173
2530	3,700	5,658	1,893
2570		820	
2580	5,000	6,328	4,444
Operation and maintenance of plant			
2610	272,250	455,923	462,925
2620	199,250	299,916	192,012
2630	6,000	502	883

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)			
Student transportation			
2710    Vehicle operation and purchasing regular education	204,150	275,781	173,030
2712    Vehicle operation and purchasing school age SPED	5,300		
Private and state categorical programs			
3535    High ability learners		1,000	
3540    State early childhood	20,629	20,333	46,581
3551    Career education		7,500	
3552    School safety and security act		20,147	
3599    Other state categorical programs		20,914	
Facilities acquisition and construction			
4300    Architecture and engineering		10,381	
Federal programs			
6200    Title I, Part A	30,744	35,699	42,252
6406    IDEA preschool (619) base allocation	2,114	2,152	4,175
6408    IDEA Part B (611) base/enrollment/poverty	90,000	141,970	76,007
6412    IDEA Part B Proportionate share	7,391	4,364	1,525
6417    IDEA Part B transition projects		559	
6421    IDEA Part B (611) SPED ages 0 - 2			13,369
6422    IDEA Preschool (619) SPED ages 3 - 5			1,093
6690    Other federal non-categorical programs		750	
6969    Title IV, Part A ESEA/ESSA SSAFE Grant	10,000	9,281	9,436
6992    Rural Education Achievement Program	29,903	26,949	19,643
6997    ESSER II			60,995
6998    ESSER III	70,758	101,339	71,838
Transfers			
Transfers (LB 235)	619,900		
8000    Transfer to other funds	45,000	130,000	53,336
TOTAL DISBURSEMENTS	<u>5,964,500</u>	<u>5,516,305</u>	<u>4,812,715</u>
FUND BALANCE, end of year		<u>3,111,785</u>	<u>3,032,706</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		2,279,770	2,080,441
County treasurers		<u>832,015</u>	<u>952,265</u>
TOTAL FUND BALANCE		<u>3,111,785</u>	<u>3,032,706</u>

See accompanying notes to budgetary schedules.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
DEPRECIATION FUND  
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>653,733</u>	<u>602,278</u>
RECEIPTS			
Interest	14,719	13,809	8,445
Transfer from General Fund	100,000	395,000	250,000
Total receipts	<u>114,719</u>	<u>408,809</u>	<u>258,445</u>
TOTAL FUNDS AVAILABLE		<u>1,062,542</u>	<u>860,723</u>
DISBURSEMENTS			
Construction services	23,000	74,851	
Furniture and fixtures	125,000		122,882
Equipment	110,000	21,355	22,304
Vehicles and transportation		77,406	
General supplies	5,000	19,435	2,220
Textbooks	30,000		
Special items	10,000		16,384
Machinery	347,000		43,200
Total disbursements	<u>650,000</u>	<u>193,047</u>	<u>206,990</u>
FUND BALANCE, end of year		<u>869,495</u>	<u>653,733</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>869,495</u>	<u>653,733</u>

See accompanying notes to budgetary schedules.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SCHOOL NUTRITION FUND  
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>43,386</u>	<u>57,269</u>
RECEIPTS			
Local			
Sale of lunches	85,000	74,423	81,631
Interest			381
Other	70,500	3,143	6,852
State	2,000	621	1,128
Federal	110,000	72,103	92,463
Transfer from the General Fund	30,000	50,000	13,000
Total receipts	<u>297,500</u>	<u>200,290</u>	<u>195,455</u>
TOTAL FUNDS AVAILABLE		<u>243,676</u>	<u>252,724</u>
DISBURSEMENTS			
Food	233,250	106,034	118,171
Salaries and benefits		66,123	75,902
Supplies		6,517	10,052
Other	116,750	4,721	5,213
Total disbursements	<u>350,000</u>	<u>183,395</u>	<u>209,338</u>
FUND BALANCE, end of year		<u>60,281</u>	<u>43,386</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>60,281</u>	<u>43,386</u>

See accompanying notes to budgetary schedules.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SPECIAL BUILDING FUND  
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>735,849</u>	<u>495,883</u>
<b>RECEIPTS</b>			
Local receipts			
Property taxes - general purpose	400,000	346,715	280,907
Carline taxes		1,002	798
Public power district sales tax		2,235	1,802
Penalties and interest on delinquent taxes		582	
Lease proceeds			285,047
Interest	1,750	11,822	6,135
State receipts			
Homestead exemption		3,281	2,351
Property tax credit		33,258	23,313
Pro-rate motor vehicle		384	789
Total receipts	<u>401,750</u>	<u>399,279</u>	<u>601,142</u>
TOTAL FUNDS AVAILABLE		<u>1,135,128</u>	<u>1,097,025</u>
<b>DISBURSEMENTS</b>			
Building improvement	973,000		284,404
Principal	48,000	48,667	48,667
Interest	29,000	26,303	28,105
Total disbursements	<u>1,050,000</u>	<u>74,970</u>	<u>361,176</u>
FUND BALANCE, end of year		<u>1,060,158</u>	<u>735,849</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		942,381	626,309
Certificates of deposit		30,000	30,000
County treasurers		<u>87,777</u>	<u>79,540</u>
TOTAL FUND BALANCE		<u>1,060,158</u>	<u>735,849</u>

See accompanying notes to budgetary schedules.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
BOND FUND  
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>413,980</u>	<u>403,385</u>
RECEIPTS			
Local receipts			
Property taxes - general purpose	350,000	307,558	305,007
Carline taxes	750	877	846
Public power district sales tax		1,956	1,911
Penalties and interest on delinquent taxes		600	687
Interest	2,750	3,424	2,457
State receipts			
Homestead exemption		2,872	2,492
Property tax credit		29,103	24,717
Pro-rate motor vehicle		387	915
Total receipts	<u>353,500</u>	<u>346,777</u>	<u>339,032</u>
TOTAL FUNDS AVAILABLE		<u>760,757</u>	<u>742,417</u>
DISBURSEMENTS			
Bond principal payment	325,000	325,000	310,000
Interest expense	13,988	13,988	18,237
Bank fees	400	400	200
Other	60,612		
Total disbursements	<u>400,000</u>	<u>339,388</u>	<u>328,437</u>
FUND BALANCE, end of year		<u>421,369</u>	<u>413,980</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		344,564	329,659
County treasurers		<u>76,805</u>	<u>84,321</u>
TOTAL FUND BALANCE		<u>421,369</u>	<u>413,980</u>

See accompanying notes to budgetary schedules.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
 KENESAW, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 ACTIVITIES FUND  
 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>161,127</u>	<u>149,246</u>
RECEIPTS			
Activity receipts	206,101	255,564	240,870
Transfers from the General Fund	<u>25,000</u>	<u>80,000</u>	<u>40,336</u>
Total receipts	<u>231,101</u>	<u>335,564</u>	<u>281,206</u>
TOTAL FUNDS AVAILABLE		<u>496,691</u>	<u>430,452</u>
DISBURSEMENTS	<u>400,000</u>	<u>289,869</u>	<u>269,325</u>
FUND BALANCE, end of year		<u>206,822</u>	<u>161,127</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>206,822</u>	<u>161,127</u>

See accompanying notes to budgetary schedules.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
 KENESAW, NEBRASKA  
 NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year. For budgetary purposes, transfers to the Depreciation Fund and Employee Benefit Fund, are reflected as disbursements in the General Fund when the transfer is made. These transfers are reflected in functional disbursements of the General Fund as required by the Nebraska Department of Education budget reporting requirements. This classification is made based on the District's eventual intended use of the funds.

Budget Law

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

Reconciliation

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

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

Receipts under disbursements - financial reporting basis	
General Fund	<u>294,841</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	79,079
Depreciation Fund	<u>215,762</u>
	<u>294,841</u>



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
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  
Kenesaw Public Schools District No. 3R  
Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's basic financial statements and have issued our report thereon dated October 28, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2024-001, 2024-002, and 2024-003, that we consider to be material weaknesses.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's Responses to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Kenesaw Public Schools District No. 3R, Kenesaw, 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 Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Minden, Nebraska  
October 28, 2024

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, 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

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

Potential Effect

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

Recommendation

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 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

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.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2024

2024-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW  
(Continued)

Condition

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

Cause

Management does not prepare the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

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

Recommendation

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 and supplementary schedules. The District reviews such financial statements, disclosures, and schedules.

2024-003 RECORDING TRANSACTIONS TO PROPER ACCOUNTS

Criteria

The Nebraska Department of Education has provided a User's Manual for Nebraska School Districts to assist them in proper reporting for transactions in each fund, program, account object code and building level.

Condition

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 which leads

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2024

2024-003 RECORDING TRANSACTIONS TO PROPER ACCOUNTS (Continued)

Condition (Continued)

to posted transactions that may not be in accordance with the chart of accounts prescribed by the Nebraska Department of Education. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements.

Cause

District personnel do not fully understand the funds and accounts to properly post transactions of the District.

Possible Effect

Errors in the financial records could occur and not be detected by management.

Recommendations

Management should carefully review financial records and understand the relationship to the underlying data. Management should also review the prescribed chart of accounts and uses for funds as prescribed by the Nebraska Department of Education.

District's Response

The District will continue to review and refer to the chart of accounts and fund uses when questions arise when recording certain transactions.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2024

2023-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting functions. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as determined to be feasible within its operations. This is a continuing finding as noted in the schedule of findings and responses as item 2024-001 for the year ended August 31, 2024.

2023-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

The District has limited controls over the period-end financial reporting processes, including controls over procedures used to initiate, authorize, record, and process journal entries to the unadjusted modified 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. We recommend that management should carefully review financial statements including disclosures and understand the relationship to the underlying data. All proposed adjustments should be understood and approved. Management should also review the prescribed chart of accounts and uses for funds as prescribed by the Nebraska Department of Education. This is a continuing finding as noted in the schedule of findings and responses as item 2024-002 for the year ended August 31, 2024.

2023-003 RECORDING TRANSACTIONS TO PROPER ACCOUNTS

The District had limited controls over the selection of accounting procedures due to lack of expertise over the selection and application of accounting principles which leads to posted transactions that may not be in accordance with the chart of accounts prescribed by the Nebraska Department of Education. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements. This is a continuing finding as noted in the schedule of findings and responses as item 2024-003 for the year ended August 31, 2024.

2023-004 MANAGEMENT OVERRIDE OF CONTROLS

At times, management has the ability to override certain controls of the District. This is not unusual due to the size of the District, but management and the School Board should constantly be aware of this condition and realize that the override of internal controls is not desirable from a control point of view. Overriding controls could have an effect to the classification of transactions, determination of account balances, cutoff procedures, and District documents. This is not a continuing finding for the year ended August 31, 2024.

KENESAW PUBLIC SCHOOLS DISTRICT NO. 3R  
KENESAW, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2024

2023-005 ESTABLISH INTERNAL CONTROL OVER EMPLOYER IDENTIFICATION NUMBER AND BANK ACCOUNTS OPENED

Management is responsible for establishing and maintaining internal controls, including monitoring the employer identification number and for the approval of opening and closing of District bank accounts. It was discovered that four bank accounts had been opened under the District employer identification number that were unrelated to District business. The financial activity in these bank accounts is not being provided to the District Board for approval, review, or documentation. Management should obtain and carefully review the listing of the bank accounts opened under the District employer identification number. This is not a continuing finding for the year ended August 31, 2024.

October 28, 2024

To the Board of Education  
Kenesaw Public Schools District No. 3R  
110 North 5th Avenue  
Kenesaw, NE 68956

Dear Members of the Board:

Our audit for the year ended August 31, 2024, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

Our audit included testing of membership and attendance documentation that we determined necessary to conduct our audit in accordance with GAS, GAAS, and NDE Rule 1 requirements. In addition, we considered the District's controls over such reporting to determine appropriate audit procedures. Providing an opinion on compliance with the requirements related to the above reporting or on internal controls over such reporting were not objectives of our audit and, accordingly, we do not express any such opinions.

As a result of the above tests of compliance over Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska's student membership and attendance reporting we state the following:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined that attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

6. We selected a sample of students reported in the Nebraska Department of Education's ADVISER data collection system for the year ended August 31, 2024, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported in the ADVISER data collection system to the District's census recordkeeping system for the fiscal year ended August 31, 2024.

Our audit also included testing a sample of General Fund disbursements for appropriate allocation to the school building level. All items tested were allocated on a reasonable basis.

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

Yours truly,



DANA F. COLE & COMPANY, LLP

November 12, 2023

Dana F. Cole & Company, LLP  
401 East 4th Street  
Minden, NE 68959

RE: AU-C 580

This representation letter is provided in connection with your audits of the primary government financial statements of the Kenesaw Public Schools District No. 3R, Kenesaw, Nebraska, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of August 31, 2023, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 12, 2023, the following representations made to you during your audit:

### **Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 27, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
- The primary government financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with the modified cash basis of accounting.

- Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the modified cash basis of accounting.
- Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- We are in agreement with the adjusting journal entries you have proposed and they have been posted to the District's accounts.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- We have provided you with:
  - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - Additional information that you have requested from us for the purpose of the audit.
  - Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the District and involves:
  - Management,
  - Employees who have significant roles in internal control, or

- Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

#### **Government - specific**

- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- We have a process to track the status of audit findings and recommendations.
- We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balances or net position.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- In regard to the drafting of the financial statement services performed by you, we have:
  - Assumed all management responsibilities.
  - Designated an individual (within senior management) who has suitable skill, knowledge, or experience to oversee the services.
  - Evaluated the adequacy and results of the services performed.
  - Accepted responsibility for the results of the services.
  - Ensured that the entity's data and records are complete and received sufficient information to oversee the services.
- The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- The financial statements include all component units, appropriately present major equity interest in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- The financial statements include all fiduciary activities required by GASB Statement No. 84, as amended.
- The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
- All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

- Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- With respect to the supplementary information on which an in-relation-to opinion is issued:
  - We acknowledge our responsibility for presenting the supplementary information in accordance with the modified cash basis of accounting, and we believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

Signed: \_\_\_\_\_

Title: \_\_\_\_\_



Rick Masters <rmasters@kenesawschools.org>

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## OHD Replacement

1 message

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**KenWorks, Inc.** <kenworks@gtmc.net>

Tue, Nov 12, 2024 at 1:23 PM

Reply-To: "KenWorks, Inc." <kenworks@gtmc.net>

To: Rick Masters <rmasters@kenesawschools.org>

Rick,

Garrett asked me to quote you the cost to replace the two 10'x10' OHD's, toward the south end, with a 14' wide, x 10' high door.

The amount for that, equipment, materials & labor, would be \$8,380.00. Let me know your thoughts, one way or the other.

Thanks,

Ken



Rick Masters <rmasters@kenesawschools.org>

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## Fwd: Container quote

1 message

---

**Garrett Bunde** <gbunde@kenesawschools.org>

Mon, Dec 9, 2024 at 7:31 AM

To: Rick Masters <rmasters@kenesawschools.org>

----- Forwarded message -----

From: **Kevin Kohmetscher** <kkohmetscher@yahoo.com>

Date: Mon, Dec 2, 2024, 9:54 AM

Subject: Container quote

To: <gbunde@kenesawschools.org>

20' one trip container - \$3800

40' one trip high cube container - \$5500

Used 40' - \$3500

I will throw in delivery.

I have the new 40' on hand.

I'm hoping to get some 20'ers in the next week or two.

I'm not sure when I can the used 40' (hopefully this month)

Let me know if you have any questions.

Sent from my iPhone

# DOUBLE K

# QUOTE

2034 Road 1900  
Blue Hill, NE 68930  
Kevin Kohmetscher 402 984-4468  
Seth Krueger 402 469-4927

Invoice #  
Invoice Date 12/10/24  
Due Date  
Amount Due \$0.00

BILL TO

Kenesaw Public Schools  
Address  
City, St Zip

PO LINE #	ITEM #	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
		40' High Cube Single Door One Trip Container	1	\$5,400.00	\$5,400.00
		20' One Trip Container	1	\$3,800.00	\$3,800.00
		40' Used Container	1	\$3,500.00	\$3,500.00
		I will throw in delivery with these prices			
		Sub Total			

INVOICE SUB TOTAL \$0.00

PAY THIS INVOICE - PAYMENT TERMS Net 30 days after inv

**AMOUNT DUE**

**\$0.00**



**MID PLAINS CONSTRUCTION CO.**  
**GENERAL CONTRACTORS**

December 10, 2024

Kenesaw Public School  
110 N 5<sup>th</sup> Avenue  
Kenesaw, NE 68956

Attention: Mr. Garrett Bunde

Reference: Door Replacement

Dear Mr. Bunde:

Please find below the cost to remove five each doors and head infills, weld in new head bars, frame, drywall, and paint five transom openings and install owner provided doors and hardware. We include the following:

General Conditions  
Demolition  
Hollow Metal  
Drywall  
Painting

**FOR THE SUM OF \$16,500.00**

Option #1 – Delete painting from our scope of work – **Deduct \$1,500.00**

Sincerely,

MID PLAINS CONSTRUCTION CO

  
John Giesenhagen  
Project Manager

JG/dp



# Carmichael Construction L.L.C.

Phone (402) 463-1353

1012 West 18<sup>th</sup> Street • P.O. Box 64  
Hastings, Nebraska 68902-0064

Fax (402) 463-4057

November 1, 2024

Rick Masters  
Kenesaw Public Schools  
110 N. 5<sup>TH</sup> Ave.  
Kenesaw, NE. 68956

RE: Rework 5 existing door openings per our discussion

Dear Rick,

Scope of work includes....

- Furnish double head frames
- Remove and dispose of existing doors and upper panels
- Install hollow metal double head frames (these will be welded into place)
- Install owner supplied doors
- Install lockset and kickplates
- Furnish and install framing and drywall in upper transom frame finished and ready for paint
- Paint new drywall and frames
- Cleanup of our work

ALL FOR THE SUM OF: \$12,450.00

Note: No ceiling work is included  
Proposal is valid for 20 days.

Payments are to be made each month as the work progresses to the value of 100% of all work completed. Bills will be sent by the 25<sup>th</sup> of each month and payment will be made by the 15<sup>th</sup> of the following month. Past due invoices incur a service charge of 1.5% per month.

Any alterations or deviations from the above specifications involving extra cost of material or labor will only be executed upon written orders for the same, and will become a charge over the sum mentioned in this proposal/contract.  
All agreements must be in writing.

The contractor agrees to carry Workmen's Compensation and Public Liability Insurance, also to pay all Sales Tax, Social Security Tax and Unemployment Tax upon material and labor furnished under this proposal, as required by the United States Government and the State in which the work is performed in.

Thank you for giving us the opportunity to assist you with this project. We are looking forward to working for you.

Sincerely,

Brad Hamburger  
President

Accepted by: \_\_\_\_\_

Date: \_\_\_\_\_

# **E**EGAN SUPPLY CO.

*"It's Service After The Sale That Counts"*

13838 Industrial Road • Omaha, NE 68137

## **PRICE QUOTE**

Phone 402-346-0597

Fax 402-346-5076

Page 1

Printed 10/16/24 FU

**Quoted**

KENESAW PUBLIC SCHOOL  
 P.O. BOX 129  
 KENESAW NE 68956  
 Tel:402-460-0996 Fax:402-752-3579

**Ship To**

KENESAW PUBLIC SCHOOL  
 110 N 5TH AVE  
 KENESAW NE 68956

Quote #	Quote Date	Exp Date	Customer #	Customer P/O #	Ship Via	Writer
Q043710	10/16/2024	12/15/2024	0564050			FU
Job ID			Customer Terms		Salesman	
			Net 30 Days		Western Territory Accou	

Product	Description	UM	Quant	Unit Price	Extension
GYM FLOOR	SAND GYM FLOOR This quote is for sanding the floor, applying two coats of seal, repainting all existing gyme lines, and applying two coats of high solids gym finish. Additional graphics quoted separately.	EA	1	17967.00	17967.00
GYM FLOOR	SAND GYM FLOOR This quote is for sanding the floor, applying two coats of seal, repainting all existing gyme lines, and applying two coats of high solids gym finish. Additional graphics quoted separately.	EA	1	28492.80	28492.80

X: _____ (Accepted by)	Sub Total	\$46,459.80	<b>T o t a l</b>
	Freight	\$0.00	
	Misc Charges	\$0.00	
	Tax Amount	\$0.00	
			<b>\$46,459.80</b>

**MESSAGE**

**TERMS**

FOB Destination, Freight Collect



Rick Masters <rmasters@kenesawschools.org>

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## N. Gym Resurfacing Quotation

1 message

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hartfloors@gmail.com <hartfloors@gmail.com>  
To: rmasters@kenesawschools.org

Tue, Nov 5, 2024 at 6:58 AM

Hart Floors, Inc. proposes to resurface, seal, apply gamelines, and finish gym floor. Scheduled as per school's schedule.

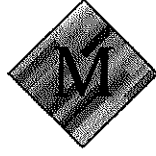
Total cost: \$34,000.00

Graphic and/or lettering an additional cost based on school's decision.

Payment Due Upon Completion of Work.

Dave Hart  
Hart Floors, Inc.

November 5, 2024  
Sent from my iPhone



M I D W E S T  
FLOOR SPECIALISTS

November 18, 2024

Kenesaw Public Schools  
Rick Masters  
110 N 5<sup>th</sup> Ave  
Kenesaw, NE 68956

Rick,

Thank you for reaching out with the opportunity to provide you with a quote for the sanding of your gym floor. The cost to sand and refinish the gym floor at Kenesaw is listed below.

Gym	2024 Pricing Oil Based
Kenesaw Gym Floor	\$24,570

The cost to paint any letters, logos and mascots will vary based on size and style. We can provide a quote in this area when you finalize your preference.

This price includes all labor and materials to completely sand, repaint existing lines and apply two coats of oil-based sealer and two coats of oil-based finish. Your facility would be responsible for having our machines hooked up to the proper power source.

As family-owned business, we are here for any questions you have. Please reach out at any time.

Regards,

Broc and Erin Howard  
Midwest Floor Specialists  
1006 9<sup>th</sup> Ave  
Kearney, NE 68845  
308.440.8048

Weissert Hardwood Flooring, Inc

104 W Rush St.  
 Elwood, NE 68937  
 Mark- 308.746.1254

# Estimate

Date	Estimate #
12/1/2024	453

Name / Address
Kenesaw

Description	Qty	Rate	Total
This quote is for the sand down, painting of new lines and finishing of the main gym floor.		0.00	0.00
Sanding and finishing of the gym floor.	10,812	1.50	16,218.00
Taping and painting of main basketball court.	1	700.00	700.00
Taping and painting of volleyball court.	1	300.00	300.00
Taping and painting of cross court basketball, price may vary depending how it ties into the main court lines.	2	700.00	1,400.00
Taping and painting of cross court volleyball.	2	300.00	600.00
Poloplaz World Class Gym Sealer - Oil Based	10	190.00	1,900.00
Poloplaz Magnum Finish - Oil Based	10	240.00	2,400.00
Poloplaz Gym floor paint - Price per gallon \$130, full price unknown at this time.		0.00	0.00
Poloplaz Mineral Spirits	1	115.00	115.00
Norton Red Heat Sand Paper - Grits 24, 40, 50 and 60		1,000.00	1,000.00
Norton Red Heat screens.		300.00	300.00
Norton Red Heat edger discs.		150.00	150.00
Materials - Application pad, blue tape, paint rollers		150.00	150.00
To be determined prices - all artwork, staining, mileage, roll away dumpster, additional painting of basketball lines if made wider than 2", ladder drill or 5 dot drill.		0.00	0.00

We propose hereby to furnish material and labor-complete in accordance with above specifications, for the amount stated above, depending on the work to be done. All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimate. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance. Any damage to the floor due to water shall not be covered. Payment to be made upon completion of work.

Acceptance of Proposal- The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. Signature below confirms acceptance.

Signature \_\_\_\_\_

Date of Acceptance: \_\_\_\_\_

Signature \_\_\_\_\_  
 Mark Weissert- Owner of Weissert Hardwood Flooring

Please keep a signed copy and return the other.

<b>Total</b>	\$25,233.00
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PO Box 841393  
 Dallas, TX 75284-1393  
 Phone: 800-527-7510 Fax: 800-899-0149  
 Visit us at www.bsnsports.com

Quote	
Cart #:	11409610
Purchase Order #:	Track
Cart Name:	Track Equipment
Quote Date:	03/11/2024
Quote Valid-to:	04/30/2024
Payment Terms:	NT30
Ship Via:	
Ordered By:	Track

Contact Your Rep  
 Zach Stauffer Email:zstauffer@bsnsports.com | Phone:308-235-6066

Sold to  
 1923407  
 KENESAW PUBLIC SCHOOLS  
 10 N 5TH AVE  
 KENESAW NE 68956-1563  
 USA

Ship To  
 1923407  
 KENESAW PUBLIC SCHOOLS  
 Track  
 110 N 5TH AVE  
 KENESAW NE 68956-1563  
 USA

Payer  
 1923407  
 KENESAW PUBLIC SCHOOLS  
 110 N 5TH AVE  
 KENESAW NE 68956-1563  
 USA

Item Description	Qty	Unit Price	Total
COMP GEN X VAULT PIT 22 X 22 32" Item # - GP2222X32	1 EA	\$ 17,499.99	\$ 17,499.99
BASE PROT PADS LG CENTER 32" Item # - STPADCNTL32	1 PR	\$ 2,799.99	\$ 2,799.99
COMP GEN X WEATHER COVER 32" Item # - GWC2222X32	1 EA	\$ 1,199.99	\$ 1,199.99
ELITE POLE VAULT STANDARDS Item # - 1378720	1 PR	\$ 999.99	\$ 999.99
Pole Vault Box Collar System Item # - 1388862	1 EA	\$ 449.99	\$ 449.99
PV-1500 ORANGE POLE VAULT X-BAR (3PK) Item # - AFPV1503	1 SET	\$ 160.99	\$ 160.99

Subtotal:	\$23,110.94
Other:	\$0.00
Freight:	\$1,155.55
Sales Tax:	\$0.00
Order Total:	\$24,266.49
Payment/Credit Applied:	\$0.00
<b>Order Total:</b>	<b>\$24,266.49</b>

Craig. Here are a couple bids from Blazer. These will be best options to minimize shipping. These prices are without shipping. Let me know your thoughts. Hope all is well. JP

**12741CPPKG. \$22,350**

1 12741CP Pole Vault Package Includes:

1274 Sky Flight Max Pole Vault Pit  
20'W x 21' x 32"H  
Top Pad Color = TBD  
Base Pad Color = TBD  
Weather Cover Color = TBD  
1279 MAX PV Standard Base Pad /pair  
60" x 21"W x 14"H  
COLOR: TBD

12741CPEPKG

1195 Aluminum Pole Vault Standard with Steel Adjustable  
Base /PR  
1 1512 Deluxe Fiberglass Crossbar PV 14' 10"

**<https://www.blazerathletic.com/product/pv-value-package-4-2/>**

**12371CPPKG. \$32,250**

1 12371CP Pole Vault Package Includes:

1237 Sky Flight Olympic PV Pit  
22'W x 24'L x 32"H  
Top Pad Color = TBD  
Base Pad Color = TBD  
Weather Cover Color = TBD  
1196 Olympic Vault Pit - Standard Base Pads  
66"X33"X15" /PR  
Standard Base Color = TBD

12371CPEPKG

1195 Aluminum Pole Vault Standard with Steel Adjustable  
Base /PR  
1 1512 Deluxe Fiberglass Crossbar PV 14' 10"

John Paulsen  
Misko Sports

# AQuESTT Score Designations

Excellent, Great, Good, Needs Improvement

## Kenesaw Public Schools District

2023-2024	Great	
2022-2023	Great	
2021-2022	Great	
2020-2021	Great	Score is based off of 18-19 data results
2019-2020	Great	Score is based off of 18-19 data results
2018-2019	Great	

## Kenesaw Secondary School

2023-2024	MS	Good	
	HS	Great	
2022-2023	MS	Great	
	HS	Great	
2021-2022	MS	Excellent	
	HS	Great	
2020-2021	MS	Good	Score is based off of 18-19 data results
	HS	Excellent	
2019-2020	MS	Good	Score is based off of 18-19 data results
	HS	Excellent	
2018-2019	MS	Good	
	HS	Excellent	

## Kenesaw Elementary School

2023-2024	Great	
2022-2023	Great	
2021-2022	Great	
2020-2021	Good	Score is based off of 18-19 data results
2019-2020	Good	Score is based off of 18-19 data results
2018-2019	Good	

What is assessed?

Status Indicator - Percent Proficient - ELA and Math

Student Growth - Non-proficiency

Participation Indicator - Students eligible compared to students that actually took the assessment

Chronic Absenteeism - Chronically absent divided by eligible students

Discipline - Students not suspension or expelled divided by eligible students

Graduation Indicator - Number eligible by number of graduates

Note Worthy Data -

Elementary Cut Score was 74.32% for percent proficient. A 75% and above is Excellent



***KENESAW***

***Blue Devils***

