

**BOARD OF EDUCATION
YUTAN PUBLIC SCHOOLS**

**Superintendent Office
December 5, 2025**

AGENDA

{{Name: Agenda Item Name}}

1. **Call to Order**

2. **Monthly Financial Information**

3. **Discussion Items**
Items for committee discussion and review:
 -

4. **Adjournment**

Finance Committee Meeting

Cash & Fund Balances (as of 11/30/2025)

Fund	Ending Book Balance
General Fund	\$1,849,725.16
Depreciation Fund	\$1,678,631.00
Bond Fund	\$1,021,493.32
QCPUF Fund	681.52
Building Fund	\$716,405.55
Activity Fund	\$100,870.34
PayFlex Account	\$892.33
Lunch Fund	\$231,238.15

Total Cash Across All Funds: \$6,240,509.98

November 2025 Revenue Summary

Overview

Metric	Amount
Total October Revenues	\$81,802.33
Year-to-Date Revenues (Actuals YTD)	\$1,519,074.92
% of Budget Realized (YTD)	19.06%

Revenues through October represent just under one-fifth of the total annual budget, consistent with seasonal timing prior to major property tax receipts in late fall.

Major Revenue Sources (November 2025)

Source	October Actuals
Motor Vehicle Taxes (01125)	\$37,179.96
Nameplate Capacity Tax (03133)	\$12,499.63
Interest Income (01510)	\$7,631.94

Revenue Highlights

- State Aid is the dominant source of revenue and continues tracking near budget expectations.
- Motor Vehicle Taxes and Interest Income are outperforming, contributing meaningful support earlier than projected.
- Local tax receipts remain modest, which is normal prior to December/January settlements.
- Several categorical state payments are fully realized, indicating front-loaded receipt timing.
- Most revenue lines are pacing at ~20% of budget, consistent with expected seasonal timing.

Focus Areas

- Property Tax Timing: Main inflow expected December–January; revenue totals will rise significantly.
- Federal Reimbursements: Typically trail expenditures by 1–2 months; monitor claims for timely drawdowns.
- Interest Earnings: Continue to monitor favorable yield environment given NLAFF + FSB rates.
- Categorical Funds: Most grant-supported lines are nearly complete — limited volatility anticipated.

Summary Observation

November revenues are performing as expected for this point in the fiscal year.

December 2025 Expense Summary Overview

Metric	Amount (NDE)	“Operational” Budget
Total November Expenditures	\$632,013.79	\$632,013.79
Year-to-Date Expenditures (Actuals YTD)	\$2,603,845.3	\$2,603,845.3
% of Budget Utilized (YTD)	26.04%	32.32%

Highlights

- Spending reflects routine operational activity (payroll, benefits, utilities, instructional support).
- Expenditure pacing remains below proportional annual budget expectations.
- No unexpected or irregular expenses were identified.
- Overall financial position remains stable with expenditures aligned to seasonal patterns.

Focus Areas

- Utility and heating costs will rise seasonally; continue monitoring through winter months.
- Payroll/benefit pacing should stay aligned with the remaining budget to avoid year-end compression.
- Instructional supply lines typically flatten mid-year; track for any unusual spikes tied to program needs.
- Federal reimbursement timing should continue to be monitored to ensure timely cash recovery of eligible expenditures.

Summary Observation

December expenditures reflect routine operations and remain below proportional budget expectations, indicating disciplined spending and a stable financial position heading into the second half of the fiscal year.

Top Payments

Payee	Amount	Notes
SY 24-25 Annual Audit	\$17,000.00	Annual Audit
Harris School Solutions	\$16,935.66	Food service software/operational support
OPPD	\$14,319.38	Utility Expense
Martin Bros.	\$12,091.36	Food service supplies

YUTAN PUBLIC SCHOOLS
FUND STATEMENT AND ACCOUNT BALANCES
11/30/2025

ACCOUNT	ACCOUNT #	BOOK BEGINNING BALANCE	RECEIPTS	INTEREST	EXPENSES	TRANSFERS	BOOK ENDING BALANCE	OUTSTANDING CHECKS	BANK STATEMENT BALANCE
GENERAL FUND									
FSB CHECKING (3.90% APY)	467216	\$ 2,787,856.02	\$ 74,170.39	\$ 7,631.94	\$ 621,750.71		\$ 2,247,907.64	\$ 5,673.95	\$ 2,253,581.59
							\$ 2,247,907.64		\$ 2,253,581.59
							\$ 1,849,725.16	11/30/2024	
DEPRECIATION FUND									
FSB CHECKING (3.90% APY)	467533	\$ 257,058.97		\$ 729.47	\$ 22,340.00		\$ 235,448.44		\$ 235,448.44
NLAF (3.72% APY)	9300749	\$ 728,297.78		\$ 2,227.87			\$ 730,525.65		\$ 730,525.65
							\$ 965,974.09		\$ 965,974.09
							\$ 1,678,631.00	11/30/2024	
BOND FUND									
FSB CHECKING (3.90% APY)	910148304	\$ 1,113,863.77	\$ 2,470.99	\$ 3,274.96			\$ 1,119,609.72		\$ 1,119,609.72
							\$ 1,119,609.72		\$ 1,119,609.72
							\$ 1,021,493.32	11/30/2024	
QCPUF FUND									
FSB CHECKING (3.89% APY)	910148293	\$ 708.60		\$ 2.08			\$ 710.68		\$ 710.68
							\$ 710.68		\$ 710.68
							\$ 681.52	11/30/2024	
BUILDING FUND									
FSB CHECKING (3.90% APY)	689612	\$ 404,152.89	\$ 1,646.13	\$ 1,189.14			\$ 406,988.16		\$ 406,988.16
NLAF (3.72% APY)	9300012	\$ 533,111.56		\$ 1,630.79			\$ 534,742.35		\$ 534,742.35
							\$ 941,730.51		\$ 941,730.51
							\$ 716,405.55	11/30/2024	
ACTIVITY FUND									
FSB CHECKING (3.90% APY)	686097	\$ 98,991.55	\$ 11,989.64	\$ 285.64	\$ 31,465.49		\$ 79,801.34	\$ 13,586.83	\$ 93,388.17
							\$ 79,801.34		\$ 93,388.17
							\$ 100,870.34	11/30/2024	
PAYFLEX ACCOUNT									
FSB PAYFLEX (no interest)	500301928	\$ 37,848.40	\$ 2,204.15		\$ 403.89		\$ 39,648.66		\$ 39,648.66
							\$ 39,648.66		\$ 39,648.66
							\$ 29,892.33	11/30/2024	
LUNCH FUND									
FSB CHECKING (3.90% APY)	687371	\$ 145,519.23	\$ 29,908.80	\$ 421.88	\$ 41,172.06		\$ 134,677.85		\$ 134,677.85
							\$ 134,677.85		\$ 134,677.85
TOTAL First State Bank		\$ 4,264,792.49					\$ 231,238.15	11/30/2024	
TOTAL Nebraska Liquid Asset Fund		\$ 1,265,268.00							
TOTAL ALL FUNDS		\$ 5,530,060.49					\$ 5,530,060.49		\$ 5,549,321.27
							\$ 5,628,937.37	11/30/2024	
TOTALS		\$ 6,107,408.77	\$ 122,390.10	\$ 17,393.77	\$ 717,132.15	\$ -	\$ 5,530,060.49	\$ 19,260.78	\$ 5,549,321.27

YUTAN PUBLIC SCHOOLS
 CONSENT ITEMS FOR PAYMENT
 11/30/2025

<u>FUND</u>	<u>DATE</u>	<u>CHECKS</u>	<u>VENDOR</u>	<u>AMOUNT</u>
<u>SPECIAL BUILDING</u>				
				Total Special Building
				\$ -
<u>DEPRECIATION</u>				
Roofing Repairs HS	12/8/2025	#487	Boone Brothers Roofing	\$ 3,719.00
Repairs on front doors	12/8/2005	#488	DH Pace	\$ 3,171.59
Replace blower motor @ HS	12/8/2025	#489	Helm Service Inc.	\$ 6,208.00
				Total Depreciation
				\$ 13,098.59
<u>QCPUF</u>				
				Total QCPUF
				\$ -
<u>BOND</u>				
				Total Bond
				\$ -
<u>TRANSFERS</u>				
				Total Transfers
				\$ -
<u>LUNCH</u>				
Lunch Fund Bills	12/8/2025	#7010-7014		\$ 16,018.76
Direct Deposit	12/8/2025	#7015-7020		\$ 11,619.06
Third Party Checks (Benefits)	12/8/2025			\$ 193.78
Third Party Electronic Payment (HSA)	12/8/2025			\$ -
Tax Liabilities	12/8/2025			\$ 2,732.63
Nebraska Public Employees Retirement Systems	12/8/2025			\$ 1,633.60
Payflex	12/8/2025			\$ -
				Total Lunch Fund
				\$ 32,197.83
<u>GENERAL</u>				
General Fund Bills	12/8/2025	#24404-24455		\$ 109,893.49
Direct Deposit	12/8/2025	#24456-24465		\$ 263,505.76
Third Party Checks (Benefits)	12/8/2025			\$ 98,311.16
Third Party Electronic Payment (HSA)	12/8/2025			\$ 8,312.34
Tax Liabilities	12/8/2025			\$ 92,627.82
Nebraska Public Employees Retirement Systems	12/8/2025			\$ 57,118.10
Payflex	12/8/2025			\$ 2,204.15
				Total General Fund
				\$ 631,972.82
				TOTAL PAYMENTS
				\$ 677,269.24

Yutan Public Schools
November 2025 Revenue Report

% of "Real" Revenue Budget	Estimated "Real" Revenue Budget	Account	November Actuals	Adopted NDE Budget	Actuals (YTD)	Available	% of Budget
19.42%	\$ (4,187,017.00)	01100 - Taxes Levied/Assessed by the School District	\$ (20,610.80)	\$ (4,237,017.00)	\$ (813,082.18)	\$ (3,423,934.82)	19.19%
12.27%	\$ (4,808.00)	01115 - Carline Taxes	\$ -	\$ (4,808.00)	\$ (590.14)	\$ (4,217.86)	12.27%
0.41%	\$ (35,037.00)	01120 - Public Power District Sales Taxes	\$ -	\$ (35,037.00)	\$ (143.17)	\$ (34,893.83)	0.41%
25.18%	\$ (363,443.00)	01125 - Motor Vehicle Taxes	\$ (37,179.96)	\$ (363,443.00)	\$ (91,517.80)	\$ (271,925.20)	25.18%
0.00%	\$ -	01312 - Tuition From Individuals for Summer School	\$ -	\$ -	\$ -	\$ -	0.00%
21.92%	\$ (15,600.00)	01370 - Preschool Tuition & Fees	\$ (1,110.00)	\$ (15,600.00)	\$ (3,420.00)	\$ (12,180.00)	21.92%
30.49%	\$ (95,935.00)	01510 - Interest on Investments	\$ (7,631.94)	\$ (95,935.00)	\$ (29,245.92)	\$ (66,689.08)	30.49%
0.00%	\$ -	01951 - Miscellaneous Revenue From Other School Districts Within the State	\$ -	\$ -	\$ -	\$ -	0.00%
26.73%	\$ (25,820.00)	02110 - County Fines & License Fees	\$ (2,680.40)	\$ (25,820.00)	\$ (6,900.40)	\$ (18,919.60)	26.73%
0.00%	\$ -	02130 - Other County Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
20.00%	\$ (1,992,075.00)	03110 - State Aid	\$ -	\$ (1,992,075.00)	\$ (398,416.00)	\$ (1,593,659.00)	20.00%
0.00%	\$ (680,640.00)	03120 - SPED (School Age)	\$ -	\$ (680,640.00)	\$ -	\$ (680,640.00)	0.00%
0.00%	\$ (40,260.00)	03125 - Revenue from State Sources - Sped Transportation (School Age)	\$ -	\$ (40,260.00)	\$ -	\$ (40,260.00)	0.00%
0.00%	\$ -	03130 - Revenue from State Sources - Homestead Exemption	\$ -	\$ -	\$ -	\$ -	0.00%
0.00%	\$ -	03131 - Property Tax Credit	\$ -	\$ -	\$ -	\$ -	0.00%
120.50%	\$ (135,000.00)	03133 - Nameplate Capacity Tax	\$ (12,499.63)	\$ (135,000.00)	\$ (162,673.70)	\$ 27,673.00	120.50%
8.38%	\$ (8,580.00)	03180 - Pro-Rate Motor Vehicle	\$ -	\$ (8,580.00)	\$ (719.36)	\$ (7,860.64)	8.38%
0.00%	\$ (80,460.00)	03400 - State Apportionment	\$ -	\$ (80,460.00)	\$ -	\$ (80,460.00)	0.00%
97.99%	\$ (5,865.00)	03535 - Payment for High Ability Learners	\$ -	\$ (5,865.00)	\$ (5,747.00)	\$ (118.00)	97.99%
0.00%	\$ (7,500.00)	03551 - Career Education	\$ -	\$ (7,500.00)	\$ -	\$ (7,500.00)	0.00%
0.00%	\$ (60,165.00)	04310 - REAP	\$ -	\$ (60,165.00)	\$ -	\$ (60,165.00)	0.00%
0.00%	\$ (53,550.00)	04505 - Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies	\$ -	\$ (53,550.00)	\$ -	\$ (53,550.00)	0.00%
0.00%	\$ -	04509 - Title II, Part A ESSA: Supporting Effective Education	\$ -	\$ -	\$ -	\$ -	0.00%
0.00%	\$ (110,917.00)	04516 - IDEA Preschool (619) Base/IDEA Enrollment Poverty Allocation	\$ -	\$ (110,917.00)	\$ -	\$ (110,917.00)	0.00%
0.00%	\$ -	04518 - IDEA Part B (611) Base & Enrollment Poverty Allocation	\$ -	\$ -	\$ -	\$ -	0.00%
0.00%	\$ -	04521 - IDEA Part B Proportionate Share	\$ -	\$ -	\$ -	\$ -	0.00%
0.00%	\$ -	04525 - Federal Vocational & Applied Technology Education (Carl Perkins)	\$ -	\$ -	\$ -	\$ -	0.00%
67.20%	\$ (200.00)	04708 - Medicaid in Public Schools	\$ (89.60)	\$ (200.00)	\$ (134.40)	\$ (65.60)	67.20%
19.86%	\$ (1,500.00)	04709 - Medicaid Administrative Activities (MAAPS)	\$ -	\$ (1,500.00)	\$ (297.85)	\$ (1,202.15)	19.86%
0.00%	\$ -	05200 - Fund Transfers In	\$ -	\$ -	\$ -	\$ -	0.00%
0.00%	\$ -	05300 - Proceeds from the Disposal of Real or Personal Property	\$ -	\$ -	\$ (5,200.00)	\$ 5,200.00	0.00%
5.85%	\$ (16,880.00)	05690 - Other Non-Revenue Receipts	\$ -	\$ (16,880.00)	\$ (987.00)	\$ (15,893.00)	5.85%
19.18%	\$ (7,921,252.00)	Totals	\$ (81,802.33)	\$ (7,971,252.00)	\$ (1,519,074.92)	\$ (6,452,177.78)	19.06%

Yutan Public Schools

December 2025 Expense Report

% of "Real" Expenditure Budget	Estimated "Real" Expenditure Budget	Account	December Actuals	Adopted NDE Budget	Actuals (YTD)	Available	% of Budget
33.90%	\$ 3,394,057.00	01100 - Regular Instructions Programs	\$274,726.34	\$3,741,449.00	\$1,150,654.37	\$2,590,794.63	30.75%
33.38%	\$ 112,115.00	01160 - Poverty Programs	\$9,354.62	\$113,004.00	\$37,418.48	\$75,585.52	33.11%
32.50%	\$ 100,439.00	01190 - Early Childhood Educational Programs	\$7,996.83	\$104,879.00	\$32,645.37	\$72,233.63	31.13%
32.29%	\$ 904,499.00	01200 - Special Education Instructional Programs - School Age	\$72,177.53	\$1,302,899.00	\$292,037.20	\$1,010,861.80	22.41%
0.00%	\$ -	01291 - Special Education Instructional Programs - Ages 3-5	\$0.00	\$8,500.00	\$0.00	\$8,500.00	0.00%
0.00%	\$ -	01292 - Special Education Instructional Programs - Ages 0-2	\$0.00	\$10,001.00	\$0.00	\$10,001.00	0.00%
32.69%	\$ 249,600.00	02120 - Guidance Services	\$21,334.26	\$269,299.00	\$81,600.85	\$187,698.15	30.30%
31.11%	\$ 55,004.00	02130 - Health Services	\$4,277.63	\$65,504.00	\$17,110.52	\$48,393.48	26.12%
0.00%	\$ -	02131 - Health Services - SPED - School Age	\$0.00	\$35,000.00	\$0.00	\$35,000.00	0.00%
24.57%	\$ 72,000.00	02141 - Psychological Services - SPED - School Age	\$0.00	\$80,000.00	\$17,690.75	\$62,309.25	22.11%
30.57%	\$ 135,011.00	02151 - Speech Pathology and Audiology Services - SPED - School Age	\$10,414.25	\$142,011.00	\$41,278.57	\$100,732.43	29.07%
0.00%	\$ 1,000.00	02153 - Speech Pathology and Audiology Services - SPED - Ages 0-2	\$0.00	\$5,500.00	\$0.00	\$5,500.00	0.00%
18.98%	\$ 45,000.00	02161 - Occupational Therapy-Related Services - SPED - School Age	\$0.00	\$45,000.00	\$8,542.84	\$36,457.16	18.98%
0.00%	\$ -	02162 - Occupational Therapy-Related Services - SPED - Ages 3-5	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
0.00%	\$ 1,000.00	02163 - Occupational Therapy-Related Services - SPED - Ages 0-2	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
27.46%	\$ 3,500.00	02171 - Physical Therapy-Related Services - SPED - School Age	\$190.00	\$3,500.00	\$961.15	\$2,538.85	27.46%
8.56%	\$ 1,600.00	02173 - Physical Therapy-Related Services - SPED - Ages 0-2	\$0.00	\$1,600.00	\$136.90	\$1,463.10	8.56%
0.00%	\$ -	02181 - Visually Impaired-Related Services - SPED - School Age	\$0.00	\$7,500.00	\$0.00	\$7,500.00	0.00%
42.66%	\$ 269,079.00	02190 - Support Services - Student - Other	\$16,550.88	\$269,079.00	\$114,784.38	\$154,294.62	42.66%
0.00%	\$ -	02211 - School Improvement	\$0.00	\$40,001.00	\$0.00	\$40,001.00	0.00%
0.00%	\$ -	02213 - Instructional Staff Training	\$0.00	\$15,000.00	\$0.00	\$15,000.00	0.00%
31.63%	\$ 161,033.00	02220 - Library or Media Services	\$11,889.72	\$189,746.00	\$50,935.95	\$138,810.05	26.84%
0.00%	\$ 2,000.00	02230 - Instruction-Related Technology	\$0.00	\$15,000.00	\$0.00	\$15,000.00	0.00%
16.34%	\$ 26,100.00	02310 - Board of Education	\$552.33	\$43,500.00	\$4,265.32	\$39,234.68	9.81%
32.39%	\$ 282,142.00	02320 - Executive Administration	\$22,886.81	\$289,094.00	\$91,372.34	\$197,721.66	31.61%
18.74%	\$ 8,000.00	02330 - District Legal Services	\$924.00	\$50,000.00	\$1,499.50	\$48,500.50	3.00%
34.42%	\$ 543,489.00	02410 - Office of the Principal	\$45,788.48	\$560,688.00	\$187,081.23	\$373,606.77	33.37%
46.53%	\$ 201,093.00	02510 - Fiscal Services	\$47,193.65	\$231,043.00	\$93,577.45	\$137,465.55	40.50%
28.89%	\$ 526,297.00	02610 - Operation of Buildings	\$31,358.83	\$715,500.00	\$152,046.73	\$563,453.27	21.25%
29.30%	\$ 290,359.00	02620 - Maintenance of Buildings	\$21,438.60	\$375,961.00	\$85,082.90	\$290,878.10	22.63%
9.34%	\$ 10,700.00	02630 - Care & Upkeep of Grounds	\$145.00	\$31,500.00	\$999.63	\$30,500.37	3.17%
0.00%	\$ 4,000.00	02660 - Security	\$0.00	\$12,200.00	\$0.00	\$12,200.00	0.00%
36.42%	\$ 179,161.00	02710 - Vehicle Operation & Purchasing- Regular Education	\$17,350.79	\$413,436.00	\$65,247.43	\$348,188.57	15.78%
47.80%	\$ 34,515.00	02712 - Vehicle Operation & Purchasing - School Age SPED	\$2,738.07	\$185,515.00	\$16,498.28	\$169,016.72	8.89%
0.00%	\$ -	02713 - Vehicle Operation & Purchasing - Ages 3-5 SPED	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
0.00%	\$ -	02715 - Vehicle Operation & Purchasing - Ages 0-2 SPED	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
0.00%	\$ -	03300 - Community Services Operations	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
18.22%	\$ 10,818.00	03535 - High Ability Learners	\$492.84	\$10,818.00	\$1,971.36	\$8,846.64	18.22%
36.26%	\$ 7,500.00	03551 - Career Education (CTE Grant)	\$0.00	\$7,500.00	\$2,719.46	\$4,780.54	36.26%
66.01%	\$ 48,876.00	06200 - Federal Services - Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies	\$8,065.72	\$95,060.00	\$32,262.88	\$62,797.12	33.94%
0.00%	\$ -	06406 - Federal Services - IDEA Preschool (619) Base Allocation	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
33.47%	\$ 69,974.00	06408 - Federal Services - IDEA Part B (611) Base & Enrollment Poverty Allocation - Birth Through Age 21	\$4,166.61	\$126,494.00	\$23,423.54	\$103,070.46	18.52%
0.00%	\$ -	06412 - Federal Services - IDEA Part B Proportionate Share	\$0.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
0.00%	\$ -	06423 - Federal Services - IDEA Part B ARP Proportionate Share	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
0.00%	\$ -	06700 - Federal Services - Federal Vocational & Applied Technology Education (Carl Perkins)	\$0.00	\$7,500.00	\$0.00	\$7,500.00	0.00%
0.00%	\$ 60,165.00	06992 - REAP	\$0.00	\$60,165.00	\$0.00	\$60,165.00	0.00%
0.00%	\$ 250,000.00	08000 - Transfers (Outgoing)	\$0.00	\$250,000.00	\$0.00	\$250,000.00	0.00%
32.31%	\$ 8,060,126.00	Totals	\$ 632,013.79	\$ 10,000,446.00	\$ 2,603,845.38	\$ 7,396,600.62	26.04%

Yutan Public Schools

Check Report

December 2025

Payee	Check Date	Check Number	Description	Type	Amount
ABC Termite & Pest Control	12/08/2025	24404	Pest Control	Accounts Payable	\$136.00
ACT, Inc.	12/08/2025	24405	Fall ACT	Accounts Payable	\$1,440.00
Amazon Capital Services, Inc.	12/08/2025	24406	Classroom Supplies- HS	Accounts Payable	\$39.59
Amazon Capital Services, Inc.	12/08/2025	24406	Classroom Supplies-ELEM Music	Accounts Payable	\$63.98
Amazon Capital Services, Inc.	12/08/2025	24406	Fog Machine- digital media	Accounts Payable	\$51.98
Amazon Capital Services, Inc.	12/08/2025	24406	Maintenance Supplies	Accounts Payable	\$351.72
Amazon Capital Services, Inc.	12/08/2025	24406	Office/Guidance	Accounts Payable	\$47.98
Amazon Capital Services, Inc.	12/08/2025	24406	Paper for large printer	Accounts Payable	\$49.90
Amplify Education, Inc.	12/08/2025	24407	MS Science Materials	Accounts Payable	\$16.60
BerganKDV LLC	12/08/2025	24408	SY 24-25 Annual Audit	Accounts Payable	\$17,000.00
Boys Town	12/08/2025	24409	Instruction OCT25-EG	Accounts Payable	\$6,600.00
Brain Fire Therapy	12/08/2025	24410	Speech Language Services	Accounts Payable	\$3,187.50
City Of Yutan	12/08/2025	24411	Water Bills	Accounts Payable	\$386.00
Column Software PBC	12/08/2025	24412	BOE NoticeVgsOqEoeesu3xCon2296Wahoo Paper	Accounts Payable	\$227.17
Column Software PBC	12/08/2025	24412	BOE Noticex0Rff P0B07oPChejFpFAWahoo Paper	Accounts Payable	\$19.56
Cubbys, Inc.	12/08/2025	24413	Fuel	Accounts Payable	\$422.91
District Management Group	12/08/2025	24414	Scheduling Software - ELEM	Accounts Payable	\$1,800.00
Everway	12/08/2025	24415	Literacy Software	Accounts Payable	\$910.00
First National Bank	12/08/2025	24416	Visa Charges	Accounts Payable	\$2,640.76
Follett Content Solutions, LLC	12/08/2025	24417	HS Library Books	Accounts Payable	\$539.72
Frontier Cooperative	12/08/2025	24418	Diesel Fuel	Accounts Payable	\$3,413.09
Hands of Heartland	12/08/2025	24419	Transition Services-HS	Accounts Payable	\$2,658.96
Harris School Solutions	12/08/2025	24420	AptaFund 4.1 with ESS 26/27	Accounts Payable	\$16,748.66
Harris School Solutions	12/08/2025	24420	EOY Forms-District Office	Accounts Payable	\$187.00
Helm Service Inc	12/08/2025	24421	Service Call HS	Accounts Payable	\$2,487.26
Helm Service Inc	12/08/2025	24421	Service on Blower Assembly	Accounts Payable	\$1,430.64
Henkel, Kimberly A	12/08/2025	24422	Mileage	Accounts Payable	\$30.80
Hoegh, Trevor L	12/08/2025	24423	Mileage	Accounts Payable	\$208.60
Hometown Leasing	12/08/2025	24424	Copier Lease	Accounts Payable	\$1,738.03
Houghton Mifflin Harcourt Publishing Co.	12/08/2025	24425	K-2 Curriculum	Accounts Payable	\$808.09
Inland Truck Parts & Service	12/08/2025	24426	2ND Quarter Bus/Van Inspections	Accounts Payable	\$4,644.47
INTERMEDIA.NET INC	12/08/2025	24427	Phone Services	Accounts Payable	\$108.95
Jurey, Lindsey	12/08/2025	24428	Mileage -Staff	Accounts Payable	\$19.46
JW Pepper & Son, Inc.	12/08/2025	24429	ELEM Band	Accounts Payable	\$68.99
Konecky Oil, Inc.	12/08/2025	24430	Light bulbs	Accounts Payable	\$2.76
KSB School Law	12/08/2025	24431	District Legal Services	Accounts Payable	\$924.00

Learn 2 Move	12/08/2025	24432	PT Services	Accounts Payable	\$190.00
Lorenz, Charles I	12/08/2025	24433	Reimbursement for DOT Physical	Accounts Payable	\$75.00
Matheson Tri-Gas, Inc.	12/08/2025	24434	Tank Rentals-Shop Class	Accounts Payable	\$234.50
MCI	12/08/2025	24435	Long Distance services	Accounts Payable	\$72.42
Menards	12/08/2025	24436	Maintenance Supplies-ELEM	Accounts Payable	\$3.04
Menards	12/08/2025	24436	Maintenance Supplies-HS	Accounts Payable	\$181.44
Metropolitan Utilities District	12/08/2025	24437	Natural Gas Bills	Accounts Payable	\$3,621.71
Moysle Corporation	12/08/2025	24438	1-Year Moysle One K-12Device Management	Accounts Payable	\$3,627.00
NASB	12/08/2025	24439	2025 State Education Conference-BS	Accounts Payable	\$350.00
Nationwide	12/08/2025	24440	Surety Bond-GH	Accounts Payable	\$175.00
Nielsen, Alexander J	12/08/2025	24441	Mileage	Accounts Payable	\$324.10
Novotny, Stefanie E	12/08/2025	24442	Mileage	Accounts Payable	\$39.20
Omaha World Herald c/o Lee Advertising	12/08/2025	24443	Account # 86000001014602BOE Notices	Accounts Payable	\$31.60
One Source	12/08/2025	24444	BackGround Checks	Accounts Payable	\$109.90
OPPD	12/08/2025	24445	Electric Bills	Accounts Payable	\$14,319.38
Summit Fire Protection	12/08/2025	24446	Annual Inspections- Fire Extinguishers	Accounts Payable	\$1,973.25
Summit Fire Protection	12/08/2025	24446	Service call @ Activity Center	Accounts Payable	\$1,390.05
Summit Fire Protection	12/08/2025	24446	Service Call-dirty smoke detector	Accounts Payable	\$420.00
Summit Fire Protection	12/08/2025	24446	Sprinkler Technician	Accounts Payable	\$862.00
TNT Cleaning Service	12/08/2025	24447	Cleaning Services	Accounts Payable	\$7,695.00
Trophies Plus, Inc.	12/08/2025	24448	Name Plates	Accounts Payable	\$109.08
U.S. Bank	12/08/2025	24449	Visa Charges	Accounts Payable	\$391.48
University of Kearney at Nebraska	12/08/2025	24450	2 hr driver in service	Accounts Payable	\$250.00
Wahoo-Waverly-Ashland	12/08/2025	24451	Account # 86000001003634BOE Notices	Accounts Payable	\$99.00
Waste Connections Of Ne, Inc.	12/08/2025	24452	Trash Services-ELEM	Accounts Payable	\$374.89
Waste Connections Of Ne, Inc.	12/08/2025	24452	Trash Services-HS	Accounts Payable	\$583.15
Windstream	12/08/2025	24453	Phone Services-ELEM	Accounts Payable	\$107.47
Windstream	12/08/2025	24453	Phone Services-HS	Accounts Payable	\$156.82
Yutan Lunch Fund	12/08/2025	24454	PreK Snacks	Accounts Payable	\$570.88
Zone Coverage Irrigation, LLC	12/08/2025	24455	Winterize Sprinkler System	Accounts Payable	\$145.00
Total Accounts Payable General Fund					\$109,893.49
OneAmerica	12/08/2025	24456	OneAmerica Basic Life and AD&D	Payroll Liability	\$191.17
OneAmerica	12/08/2025	24456	OneAmerica Child Voluntary Life and AD&D	Payroll Liability	\$16.00
OneAmerica	12/08/2025	24456	OneAmerica Employee Voluntary Life and AD&D	Payroll Liability	\$383.60
OneAmerica	12/08/2025	24456	OneAmerica Long-Term Disability	Payroll Liability	\$1,225.29
OneAmerica	12/08/2025	24456	OneAmerica Short-Term Disability	Payroll Liability	\$907.98
OneAmerica	12/08/2025	24456	OneAmerica Spouse Voluntary Life and AD&D	Payroll Liability	\$48.63
Ameritas Life Insurance Corp	12/08/2025	24457	Ameritas Vision - Emp + Children	Payroll Liability	\$75.00
Ameritas Life Insurance Corp	12/08/2025	24457	Ameritas Vision - Emp + Spouse	Payroll Liability	\$92.80
Ameritas Life Insurance Corp	12/08/2025	24457	Ameritas Vision - Family	Payroll Liability	\$274.56

Ameritas Life Insurance Corp	12/08/2025	24457	Ameritas Vision - Single	Payroll Liability	\$111.80
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - EE & Children HSA NB Plan	Payroll Liability	\$1,347.23
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - EE & Children PPO NB Plan	Payroll Liability	\$1,569.62
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - EE & Children PPO PSBC Plan	Payroll Liability	\$3,139.24
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - EE & Spouse HSA PSBC Plan	Payroll Liability	\$3,058.56
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - EE & Spouse PPO NB Plan	Payroll Liability	\$3,563.42
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - EE & Spouse PPO PSBC Plan	Payroll Liability	\$1,781.71
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Family HSA NB Plan	Payroll Liability	\$8,213.68
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Family HSA PSBC Plan	Payroll Liability	\$22,587.62
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Family PPO BH Plan	Payroll Liability	\$2,392.39
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Family PPO NB Plan	Payroll Liability	\$19,139.12
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Family PPO PSBC Plan	Payroll Liability	\$7,177.17
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Single HSA BH Plan	Payroll Liability	\$1,456.42
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Single HSA PSBC Plan	Payroll Liability	\$728.21
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Single PPO BH Plan	Payroll Liability	\$848.46
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Single PPO NB Plan	Payroll Liability	\$3,393.84
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Benefit - Single PPO PSBC Plan	Payroll Liability	\$3,393.84
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Dental - EE & Children	Payroll Liability	\$222.46
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Dental - EE & Spouse	Payroll Liability	\$225.60
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Dental - Family	Payroll Liability	\$835.14
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Dental - Single	Payroll Liability	\$508.48
Blue Cross / Blue Shield	12/08/2025	24458	BCBS Section 125 Dental	Payroll Liability	\$1,321.45
First State Bank - State Taxes	12/08/2025	24459	State Withholding - NE	Payroll Liability	\$11,608.71
First State Bank - Payroll Taxes	12/08/2025	24460	Federal Withholding	Payroll Liability	\$24,852.47
First State Bank - Payroll Taxes	12/08/2025	24460	FICA	Payroll Liability	\$45,520.66
First State Bank - Payroll Taxes	12/08/2025	24460	Medicare	Payroll Liability	\$10,645.98
Retirement Plan Consultants LLC	12/08/2025	24461	403b % (Traditional)	Payroll Liability	\$614.68
Retirement Plan Consultants LLC	12/08/2025	24461	403b (Traditional)	Payroll Liability	\$5,810.02
Retirement Plan Consultants LLC	12/08/2025	24461	403b Roth	Payroll Liability	\$150.00
State Of Nebraska NPERS	12/08/2025	24462	NPERS	Payroll Liability	\$54,525.05
State Of Nebraska NPERS	12/08/2025	24462	NPERS Increased Contribution	Payroll Liability	\$2,593.05
Transamerica Life Insurance Company	12/08/2025	24463	Transamerica Basic Accident Plan Option 2	Payroll Liability	\$237.14
Transamerica Life Insurance Company	12/08/2025	24463	Transamerica Critical Illness	Payroll Liability	\$173.03
Yutan Flex Account	12/08/2025	24464	Dependent Care	Payroll Liability	\$1,246.66
Yutan Flex Account	12/08/2025	24464	Medical Flex	Payroll Liability	\$957.49
Yutan School Lunch	12/08/2025	24465	Lunch Deduction	Payroll Liability	\$1,095.80
DirectDep- First State Bank	12/08/2025	EFT	Direct Deposit	Payroll Liability	\$263,505.76
HSA Bank	12/08/2025	EFT	HSA Bank Benefit	Payroll Liability	\$8,312.34
Total Payroll General Fund					\$522,079.33
TOTAL GENERAL FUND					\$631,972.82

Ashland Lettuce Company	12/08/2025	7010	Lunch Food	Accounts Payable	\$204.24
Ashland Lettuce Company	12/08/2025	7010	Lunch Food-Lettuce	Accounts Payable	\$162.60
Egan Supply Co, Inc.	12/08/2025	7011	ELEM Dishwasher Lease	Accounts Payable	\$350.00
Egan Supply Co, Inc.	12/08/2025	7011	HS Dishwasher Lease	Accounts Payable	\$275.19
Egan Supply Co, Inc.	12/08/2025	7011	Kitchen Supplies	Accounts Payable	\$1,224.61
Hiland Dairy	12/08/2025	7012	MILK-ELEM	Accounts Payable	\$928.24
Hiland Dairy	12/08/2025	7012	MILK-HS	Accounts Payable	\$137.52
Marking Refrigeration, Inc	12/08/2025	7013	Service on Ice Machine-ELEM	Accounts Payable	\$250.00
Marking Refrigeration, Inc	12/08/2025	7013	Service/ Repair at ELEM	Accounts Payable	\$395.00
Martin Bros.	12/08/2025	7014	ELEM Lunch Food	Accounts Payable	\$5,351.40
Martin Bros.	12/08/2025	7014	HS Lunch Food	Accounts Payable	\$6,739.96
Total Accounts Payable Lunch Fund					\$16,018.76
OneAmerica	12/08/2025	7015	OneAmerica Basic Life and AD&D	Payroll Liability	\$11.62
OneAmerica	12/08/2025	7015	OneAmerica Child Voluntary Life and AD&D	Payroll Liability	\$2.00
OneAmerica	12/08/2025	7015	OneAmerica Employee Voluntary Life and AD&D	Payroll Liability	\$42.50
OneAmerica	12/08/2025	7015	OneAmerica Long-Term Disability	Payroll Liability	\$35.21
OneAmerica	12/08/2025	7015	OneAmerica Short-Term Disability	Payroll Liability	\$26.33
Ameritas Life Insurance Corp	12/08/2025	7016	Ameritas Vision - Family	Payroll Liability	\$24.96
Ameritas Life Insurance Corp	12/08/2025	7016	Ameritas Vision - Single	Payroll Liability	\$8.60
First State Bank - State Taxes	12/08/2025	7017	State Withholding - NE	Payroll Liability	\$240.31
First State Bank - Payroll Taxes	12/08/2025	7018	Federal Withholding	Payroll Liability	\$320.32
First State Bank - Payroll Taxes	12/08/2025	7018	FICA	Payroll Liability	\$1,760.32
First State Bank - Payroll Taxes	12/08/2025	7018	Medicare	Payroll Liability	\$411.68
State Of Nebraska NPERS	12/08/2025	7019	NPERS	Payroll Liability	\$1,559.44
State Of Nebraska NPERS	12/08/2025	7019	NPERS Increased Contribution	Payroll Liability	\$74.16
Transamerica Life Insurance Company	12/08/2025	7020	Transamerica Basic Accident Plan Option 2	Payroll Liability	\$42.56
DirectDep- First State Bank	12/08/2025	EFT	Direct Deposit	Payroll Liability	\$11,619.06
Total Payroll Lunch Fund					\$16,179.07
TOTAL LUNCH FUND					\$32,197.83
Boone Brothers Roofing	12/08/2025	487	Roofing Repairs HS	Accounts Payable	\$3,719.00
DH Pace	12/08/2025	488	Repairs on front doors	Accounts Payable	\$3,171.59
Helm Service Inc	12/08/2025	489	Replace Blower Motor @ HS	Accounts Payable	\$6,208.00
Total Accounts Payable Depreciation Fund					\$13,098.59
TOTAL DEPRECIATION FUND					\$13,098.59

Activity Fund Receipt History

Detail report. Sorted by Site, Receipt Number.
From 11/01/2025 to 11/30/2025.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID					
	Tax Name		Tax Activity	Tax Rate %		Tax Amount		
YPS Yutan Public Schools								
001427	11/13/2025		001439		Gate Proceeds			VB District Final Gate-11/1
980	Seed Money					450.00	0.00	450.00
210	Gate Receipts					1,753.00	0.00	1,753.00
						Total For 001427:		2,203.00
001428	11/13/2025		001440		Parents			Cheer Uniform \$
300	Cheerleading-Fundraising					449.59	0.00	449.59
						Total For 001428:		449.59
001429	11/13/2025		001441		Students			XC Split the Pot
135	Cross Country- Fundraising					165.75	0.00	165.75
						Total For 001429:		165.75
001430	11/13/2025		001442		Community Members			Training Center Membership/Key
930	Training Center					290.00	0.00	290.00
						Total For 001430:		290.00
001431	11/13/2025		001443		Parents			Band/Choir TShirts \$
325	Music- Instrumental- Fundraising					30.00	0.00	30.00
						Total For 001431:		30.00
001432	11/13/2025		001444		Businesses			Yearbook Ads
390	Yearbook					1,950.00	0.00	1,950.00
						Total For 001432:		1,950.00
001433	11/14/2025		001445		Neumann Booster Club			Football Playoff Payout
140	Football					1,147.24	0.00	1,147.24
						Total For 001433:		1,147.24
001434	11/26/2025		001446		Ryzer			Midnight Madness BB Camp \$\$
125	Basketball-Boys- Fundraising					105.00	0.00	105.00
						Total For 001434:		105.00
001435	11/26/2025		001447		Boosters			Booster Payment for VB Gate
210	Gate Receipts					250.00	0.00	250.00
						Total For 001435:		250.00
001436	11/26/2025		001448		Roncalli			JV VB Tournament Entry Fees
180	Volleyball					90.00	0.00	90.00
						Total For 001436:		90.00
001437	11/26/2025		001449		Boosters			Booster payment for remaining tc
930	Training Center					1,255.50	0.00	1,255.50
						Total For 001437:		1,255.50
001438	11/26/2025		001450		Parents			Midnight Madness BB Camp \$\$
125	Basketball-Boys- Fundraising					100.00	0.00	100.00
						Total For 001438:		100.00
001439	11/26/2025		001451		Norfolk Catholic			FB Playoff gate
140	Football					363.26	0.00	363.26
						Total For 001439:		363.26
001440	11/26/2025		001452		Ryzer			Midnight Madness BB Camp \$\$

Receipt History

Detail report. Sorted by Site, Receipt Number.

From 11/01/2025 to 11/30/2025.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID			Tax Amount		
Tax Name			Tax Activity		Tax Rate %			
125	Basketball-Boys- Fundraising					714.00	0.00	714.00
						Total For 001440:		714.00
001441	11/26/2025		001453		Yutan Tackle FB			Youth FB Payment for HUDL
220	General Athletics					700.00	0.00	700.00
						Total For 001441:		700.00
001442	11/26/2025		001454		Parents			Wrestling Singlet \$\$
195	Wrestling- Fundraising					325.00	0.00	325.00
						Total For 001442:		325.00
001443	11/26/2025		001455		Boosters/Parents			FBLA Dues/Booster pymnt for
600	FBLA					470.00	0.00	470.00
						Total For 001443:		470.00
001444	11/26/2025		001456		Parents			Band Fees
840	Music- Instrumental					225.00	0.00	225.00
						Total For 001444:		225.00
001445	11/26/2025		001457		Community Members			Training Center Membership/Key
930	Training Center					125.00	0.00	125.00
						Total For 001445:		125.00
001446	11/26/2025		001458		Parents			Wrestling Singlet \$\$
195	Wrestling- Fundraising					65.00	0.00	65.00
						Total For 001446:		65.00
001447	11/26/2025		001459		Thayer Central			Sub District VB Payment
180	Volleyball					172.30	0.00	172.30
						Total For 001447:		172.30
001448	11/26/2025		001460		Parents			Music Shirts
325	Music- Instrumental- Fundraising					80.00	0.00	80.00
						Total For 001448:		80.00
001449	11/26/2025		001461		Gate Proceeds			JH Boys BB Gate-11/17
980	Seed Money					450.00	0.00	450.00
210	Gate Receipts					264.00	0.00	264.00
						Total For 001449:		714.00
001450	11/28/2025		001462		First State Bank			Checking Interest
950	Checking Interest					285.64	0.00	285.64
						Total For 001450:		285.64
						Site Total		12,275.28
						Report Total		12,275.28

Activity Fund Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2025 to 11/30/2025.

Activity ID Site ID	Activity Name Site Name		Check / Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
1020	Dual Credit/SENCAP							
YPS	Yutan Public Schools							
30240	Printed	11/06/2025	SOUTHEAST COMMUNITY COLLEGE		L-38204		SENCAP Courses	10,434.33
Total:								\$ 10,434.33
110	Basketball- Girls							
YPS	Yutan Public Schools							
30268	Void	12/01/2025	JASON HARSTICK		120425		V G/B BB Officials-12/1	100.00
30269	Printed	11/21/2025	BRIAN ARVIN		120125		V G/B BB Officials-12/1	100.00
30270	Printed	11/21/2025	Chris Wright		120125		V G/B BB Officials-12/1	100.00
Total:								\$ 300.00
120	Basketball- Boys							
YPS	Yutan Public Schools							
30245	Printed	11/12/2025	AUSTIN NELSON		111525		JH BB Official-11/15	150.00
30246	Printed	11/12/2025	ERIC O'MALLEY		111525		JH BB Official-11/15	150.00
30247	Printed	11/12/2025	Deandre Melvin		111725		JH BB Official-11/17	100.00
30248	Printed	11/12/2025	Jamaal Hale		111725		JH BB Official-11/17	100.00
30265	Printed	11/21/2025	STEVE BECKER		120625		JH BBB Official-12/6	150.00
30266	Printed	11/21/2025	BRYAN GONZALEZ		120625		JH BBB Official-12/6	150.00
30268	Void	12/01/2025	JASON HARSTICK		120425		V G/B BB Officials-12/1	100.00
30269	Printed	11/21/2025	BRIAN ARVIN		120125		V G/B BB Officials-12/1	100.00
30270	Printed	11/21/2025	Chris Wright		120125		V G/B BB Officials-12/1	100.00
Total:								\$ 1,100.00
125	Basketball-Boys- Fundraising							
YPS	Yutan Public Schools							
30242	Printed	11/06/2025	FIRST NATIONAL BANK		November25		November Visa Charges	279.00
Total:								\$ 279.00
130	Cross Country							
YPS	Yutan Public Schools							
30243	Printed	11/06/2025	U.S. BANK		November25		November Visa Charges	35.20
Total:								\$ 35.20
140	Football							
YPS	Yutan Public Schools							
30272	Printed	11/21/2025	VERNON BREAKFIELD		25906		Coordinator of Football Officials-25-26	325.00
Total:								\$ 325.00

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2025 to 11/30/2025.

Activity ID Site ID	Activity Name Site Name		Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
160			Softball					
YPS			Yutan Public Schools					
30243	Printed	11/06/2025	U.S. BANK		November25		November Visa Charges	602.32
30261	Printed	11/14/2025	Sandhills Global Youth Complex		100625		Field Rental Sub District SB-10/6	360.00
30262	Printed	11/14/2025	Jayden Eisenbrock		Fall25'		Van Driving for Softball	220.00
Total:								\$ 1,182.32
180			Volleyball					
YPS			Yutan Public Schools					
30254	Printed	11/12/2025	NEBRASKA SCHOOL ACTIVITIES ASSOCIATION		Fall25'		District VB Final Payout	862.73
30255	Printed	11/12/2025	St. Paul Public School		Fall25		District Final VB Payment	330.21
Total:								\$ 1,192.94
190			Wrestling					
YPS			Yutan Public Schools					
30259	Printed	11/14/2025	WEeping WATER PUBLIC SCHOOLS		11122025		JH GWR Entry-11/17	125.00
30260	Printed	11/14/2025	WEST POINT PUBLIC SCHOOLS		11122025		JH GWR Entry- 11/13	96.00
30263	Printed	11/21/2025	Lyke Pane Sports Gear, LLC	000042	16626		Quote 9/19/25- Girls WR Gear	3,120.00
Total:								\$ 3,341.00
195			Wrestling- Fundraising					
YPS			Yutan Public Schools					
30264	Printed	11/21/2025	Takedown Sportswear, Inc	000043	51397		Quote #51397	940.00
Total:								\$ 940.00
220			General Athletics					
YPS			Yutan Public Schools					
30241	Printed	11/06/2025	Rocket Alumni Solutions		138494		Digital Wall of Fame	4,784.00
30243	Printed	11/06/2025	U.S. BANK		November25		November Visa Charges	51.66
30256	Printed	11/14/2025	Striv AV, LLC		4025		Scorevision Service on Scoreboard	1,115.00
30257	Printed	11/14/2025	ASPI Solutions		125594		Onboarding Services Bundle	1,124.25
30258	Printed	11/14/2025	BSN SPORTS		931782113		Athletic Tape/Pre Wrap	836.82
30274	Printed	11/21/2025	HOLIDAY INN KEARNEY		111124		AD Conference-AN	249.90
Total:								\$ 8,161.63
300			Cheerleading-Fundraising					
YPS			Yutan Public Schools					
30238	Printed	11/06/2025	VARSITY SPIRIT FASHIONS	000040	15605958		Order # 15605958	767.95
Total:								\$ 767.95

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2025 to 11/30/2025.

Activity ID Site ID	Activity Name Site Name	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
350		Play Production- One Act					
YPS		Yutan Public Schools					
30250	Printed	11/12/2025	ASHLAND-GREENWOOD PUBLIC SCHOOLS		111925	Ashland One Act Festival Entry- 11/19	200.00
Total:							\$ 200.00
430		Quiz Bowl					
YPS		Yutan Public Schools					
30249	Printed	11/12/2025	RAYMOND CENTRAL SCHOOLS		111025	Quiz Bowl Entry-11/8	100.00
Total:							\$ 100.00
450		Student Council- Elementary					
YPS		Yutan Public Schools					
30239	Printed	11/06/2025	AMAZON CAPITAL SERVICES		110625	Amazon Invoices	91.41
30273	Printed	11/21/2025	AMAZON CAPITAL SERVICES		1MY3-FGTR- 7TCG	ELEM Student Council	164.90
Total:							\$ 256.31
460		Student Council- High School					
YPS		Yutan Public Schools					
30239	Printed	11/06/2025	AMAZON CAPITAL SERVICES		110625	Amazon Invoices	32.98
Total:							\$ 32.98
840		Music- Instrumental					
YPS		Yutan Public Schools					
30251	Printed	11/12/2025	SCHMITT MUSIC		6816107	Band Supplies	37.00
30252	Printed	11/12/2025	DIETZE MUSIC HOUSE, INC.		102525	Band Supplies	229.80
Total:							\$ 266.80
865		Multi-Media - Elem Fundraising					
YPS		Yutan Public Schools					
30271	Printed	11/21/2025	FOLLETT CONTENT SOLUTIONS LLC		654861	Bday Book Club Books	735.03
Total:							\$ 735.03
930		Training Center					
YPS		Yutan Public Schools					
30253	Printed	11/12/2025	Brennan Stessman		11525	Key Fob Deposit Returned	15.00
Total:							\$ 15.00

Check Summary

Sorted by Activity ID, Site ID.
From 11/01/2025 to 11/30/2025.

Activity ID Site ID			Activity Name Site Name				
Check Number	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
980			Seed Money				
YPS			Yutan Public Schools				
30244	Printed	11/12/2025	YUTAN PUBLIC SCHOOL		11102025	Gate Box Seed Money- 11/15- 11/17	900.00
30267	Printed	11/21/2025	YUTAN PUBLIC SCHOOL		11202025	Gate Box Seed Money-12/1-12/6	900.00
Total:							\$ 1,800.00
Report Total :							31,465.49

Discussion Items

Interest Rate Update

1. Nebraska Liquid Asset Fund (NLAF): 3.72% APY (previously 3.87%)
2. First State Bank (FSB): 3.90% (previously 4.13%)

Deposit Balances

1. NLAF: \$1,265,268 (22.8%)
2. FSB: \$4,244,792.49 (77.2%)
3. Total Deposits: \$5,530,060.49

Maintenance & Operations

1. Glycol Bids - Elementary Chiller

○ Helm

- Cost: \$32,829
- Scope: Basic drain and refill with glycol; no system cleaning, flushing, or mechanical additions.
- Pros: Includes debris disposal; simple scope.
- Cons: Higher price with less work included; many exclusions; more restrictive contract terms.

○ Facility Advocates = \$29,980

- Cost: \$29,980
- Scope: More comprehensive — includes adding two new drain/fill points, insulation repairs, system cleaner, and a full flush before refilling with glycol.
- Pros: More thorough system prep; added mechanical improvements; lowest price.
- Cons: Comfort Level

○ **Facility Advocates provides the better value** — lower cost and a more complete scope of work, including cleaning, repairs, and improved system access.

2. Vans

- Two that are not in compliance with current Regulations
- Approximate Cost per Van (compliant)
 - Woodhouse in Blair has a brand new one for \$67,341
 - A portion of our depreciation transfer was for transportation

Policy & Governance

- **Audit Summary** see handout/attached

Upcoming Events

- Monday, December 8, 2025 Board of Education Meeting at 6:00pm in the HS Media Center
- Friday, December 19, 2025 Planned Early Out 1:00 pm dismissal
- December 22, 2025-January 2, 2026 Christmas Break
- Monday, January 5, 2026 Teacher Inservice Day

Yutan Public Schools

2025 Annual Financial Audit Summary

Overview

The annual financial audit for Yutan Public Schools for the fiscal year ending August 31, 2025, has been completed. The audit was performed in accordance with state and federal audit standards and included a review of our financial statements, internal controls, payroll classifications, attendance reporting, and compliance with all major regulations.

The outcome of the audit is very positive. The auditors issued a clean, unmodified opinion, meaning our financial statements are accurate and reliable under the cash basis of accounting. No issues or concerns were identified in any of the required areas.

1. Audit Opinion & Overall Results

Clean Audit Opinion

The auditors issued an unmodified (clean) opinion, confirming that Yutan Public Schools' financial statements are fairly stated in all material respects. This is the best outcome we can receive.

No Findings

- No material weaknesses or significant deficiencies in internal controls
- No compliance issues related to laws, regulations, contracts, or grants
- No uncorrected errors found in financial reporting
- No unusual or questionable transactions

The auditors specifically commented on the strong preparation and responsiveness of district staff throughout the process.

2. Financial Highlights

Cash Position

The District's total cash balance increased by \$104,588, ending the year at \$6,980,804. This increase reflects stable financial operations and careful oversight of spending.

General Fund

- Ending cash balance: \$4.63 million
- Revenues and expenditures were managed responsibly, and the fund remained within all budget limits.

Revenues

Key revenue sources included:

- State funding (state aid, special education reimbursements, property tax credits)
- Local property taxes
- Federal reimbursements (primarily nutrition and Title programs)

A major factor this year was the State of Nebraska front-loading the property tax credit, which increased current-year cash but will make next year's cash balances appear lower. This is expected and not a sign of financial decline.

Expenditures

The District spent \$9.35 million, primarily on:

- Instructional services
- Support services
- Building maintenance and improvements
- Food service and student activities

Debt & Long-Term Commitments

- Outstanding bonds: \$1.865 million, repaid through 2033
- Leases: \$88,211 remaining for copier and dishwasher equipment
- Line of credit: No balance outstanding

3. Notable Disclosures & Updates

Pension Reporting (New Disclosure Requirement)

The Nebraska School Employees Retirement System was 103% funded this year, resulting in a disclosed net pension asset for the District. This number can change from year to year and is for transparency only—it does not impact our cash-basis financial statements or budgeting.

Compensated Absences (New GASB 101 Requirement)

The District disclosed, for the first time, an estimated \$57,221 in potential payouts for unused leave balances if all employees left at once. This is informational only and not a financial liability on our books due to the cash basis of accounting.

Budget Compliance

All funds complied with state budget requirements. No budget lines were exceeded.

Federal Single Audit Not Required

The District did not exceed the \$750,000 federal spending threshold. The federal threshold will increase to \$1 million next year.

4. Supplemental Audit Reports

Payroll Classification Audit

A separate payroll audit (required for ALICAP insurance purposes) was completed with a clean opinion confirming payroll totals were accurate.

Total payroll: \$4,560,758.

Attendance & Membership Testing (NDE Requirement)

The District met all requirements for:

- Student attendance reporting
- Daily and cumulative recordkeeping
- Verification against the state's Advisor system
- Building-level expense allocation

No exceptions were noted.

5. Summary

- The District received a clean audit with no findings—a strong indicator of effective financial management.
- The District's cash balance grew, reflecting solid budgeting and oversight.
- Expected reductions next year due to state tax-credit timing should not be interpreted as a financial downturn.
- All compliance areas—including attendance, payroll classification, and budget adherence were met.

6. Conclusion

The 2025 audit demonstrates that Yutan Public Schools is operating with strong financial stewardship, sound internal controls, and full compliance with state and federal requirements. The District's leadership and business office continue to manage financial resources responsibly and transparently.