

Board of Education Regular Meeting

Monday, December 15, 2025 5:30 PM

Shelby-Rising City School Room 402, 650 N. Walnut, Shelby, NE 68662-0218

Kasey Hopwood: Present
Joe Noyd: Present
Geoffrey Ruth: Present
Denise Thelen: Present
Chris Whitmore: Present
Crystal Zimmerman: Present

1. Call to Order

2. Pledge of Allegiance

3. Announce Open Meeting Act Posting and Location

4. Recognition of Visitors

5. Consent Agenda

Action(s):

Motion to approve Consent Agenda Passed with a motion by Chris Whitmore and a second by Joe Noyd.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Denise Thelen: Yea
Chris Whitmore: Yea
Crystal Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

5.1. Minutes

5.2. Treasurers Report

6. Administrative Reports

6.1. Athletic Director/Activities Director Report

6.2. Elementary Principals Report

6.3. Secondary Principals Report

6.4. Superintendents Report

7. District Reports

7.1. Technology Report

7.2. Maintenance/Facilities/Transportation Report

7.3. Board/Committee Report

8. Discussion Items

8.1. Item #1: Continuous School Improvement Visit Update

8.2. Item #2: Legislative Session Calendar

8.3. Item #3: NDE AQuESTT Data Summary

8.4. Item #4: Safety Audit (occurred on December 3rd)

8.5. Item #5: Annual Financial Literacy Education Report (on or before 12/31 per §79-3004)

8.6. Item #6: Superintendent Evaluation Summary and approval

Action(s):

Superintendent Evaluation Summary and approval. Passed with a motion by Kasey Hopwood and a second by Denise Thelen.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

8.7. Item #7: To take all necessary discussion, consideration, and action on mid-term graduation for Alaina Andel (December 2026). This can be moved to an action item.

Action(s):

Approval on mid-term graduation for Alaina Andel (December 2026). Passed with a motion by Kasey Hopwood and a second by Denise Thelen.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

8.8. Item #8: Thank you to Pinnacle Bank for all they do for our students and families!

8.9. Item #9: Baseball invitation from Twin River for Baseball for 25-26 season. Take all necessary discussion, and consideration on this. May be moved to an action item if needed.

Action(s):

Motion tabled until more information is obtained. Need action prior to Jan. 1, 2026. Passed with a

motion by Geoffrey Ruth and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Denise Thelen: Yea
Chris Whitmore: Yea
Crystal Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

9. Action Items

9.1. Item #1: Approval of Certified Contract for Elisa Howitt for Special Education (starting on January 5th, 2026)

Action(s):

Approval of Certified Contract for Elisa Howitt for Special Education (starting on January 5th, 2026). Passed with a motion by Crystal Zimmerman and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Denise Thelen: Yea
Chris Whitmore: Yea
Crystal Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

9.2. Item #2: Approval of the 2026-2027 Negotiated Agreement

Action(s):

9.2 Item #2: Approval of the 2026-2027 Negotiated Agreement Passed with a motion by Chris Whitmore and a second by Geoffrey Ruth.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Denise Thelen: Yea
Chris Whitmore: Yea
Crystal Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

9.3. Item #3: First and Second Policy #0718.00 (Fiscal Management Internal Control) & Policy #0802.07 (School Food Procurement). These have been updated to reflect the new & increased bidding thresholds.

Action(s):

9.3. Item #3: First and Second Policy #0718.00 (Fiscal Management Internal Control) & Policy #0802.07 (School Food Procurement). These have been updated to reflect the new & increased

bidding thresholds. Passed with a motion by Crystal Zimmerman and a second by Denise Thelen.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Denise Thelen: Yea
Chris Whitmore: Yea
Crystal Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

9.4. Item #4: Mechanical Sales, Inc. Preventative Maintenance Agreement (26-27) (\$15,025)

Action(s):

9.4. Item #4: Mechanical Sales, Inc. Preventative Maintenance Agreement (26-27) (\$15,025) Passed with a motion by Kasey Hopwood and a second by Joe Noyd.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Denise Thelen: Yea
Chris Whitmore: Yea
Crystal Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

10. **Set Dates**

10.1. *January 19th to accommodate for Business Manager surgery

11. **Executive Session**

12. **Adjournment**

Action(s):

Motion to adjourn at 6:37 pm. Passed with a motion by Geoffrey Ruth and a second by Crystal Zimmerman.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Denise Thelen: Yea
Chris Whitmore: Yea
Crystal Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

Board of Education Regular Meeting

Monday, November 17, 2025 7:00 PM

Shelby-Rising City School Conf. Room 402, 650 N. Walnut, Shelby, NE 68662-0218

1. **Call to Order** **Speaker(s):** Board President

2. **Pledge of Allegiance**

3. **Announce Open Meeting Act Posting and Location** **Speaker(s):** Board President

4. **Recognition of Visitors**

4.1. Visitor #1: Mrs. Luettel & Mrs. Studnicka for FFA

4.2. Visitor #2: Alaina Andel

5. **Consent Agenda**

5.1. Minutes

5.2. Treasurers Report

Action(s):

Motion to approve consent agenda. Passed with a motion by Chris Whitmore and a second by Crystal Zimmerman.

Voting Detail:

Kasey Hopwood: Yea

Joe Noyd: Yea

Geoffrey Ruth: Yea

Denise Thelen: Yea

Chris Whitmore: Yea

Crystal Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

6. **Administrative Reports**

6.1. Student Board Advisor Report

6.2. Athletic Director/Activities Director Report

6.3. Elementary Principals Report

6.4. Secondary Principals Report

6.5. Superintendents Report

7. **District Reports**

7.1. Technology Report

7.2. Maintenance/Facilities/Transportation Report

7.3. Board/Committee Report

7.3.1. Discussion was held over our Americanism that is offered through SRC as well as the guidelines laid out by the NDE

7.3.2. Negotiations Update

8. Discussion Items

8.1. Item #1: Audit Discussion/Review that took place on October 28th and finalized before the November 1st deadline (AFR).

8.2. Item #2: Review of Policies 603.01 (curriculum development), 603.02 (curriculum adoption), 603.04 (curriculum evaluation), & 611.07 (graduation requirements) that involve curriculum and graduation.

8.3. Item #3: Reminder to complete your NASB Superintendent Evaluation

8.4. Item #4: This is documentation & reminder that our co-op for Blue River Panther Softball/Wrestling will be up for the 27-28, & 28-29 school year and will need to be voted on next year at this time.

8.5. Item #5: Certification of the 2022 elections that will be up for election again in 2026. Review and confirm.

9. Action Items

Action(s):

Motion to adjourn at 8:01 pm Passed with a motion by Geoffrey Ruth and a second by Crystal Zimmerman.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

10. Set Dates

11. Executive Session

12. Adjournment

Speaker(s): Board President

BOARD OF EDUCATION
SHELBY-RISING CITY PUBLIC SCHOOLS
DECEMBER 15, 2025
5:00 PM

43021 JOHN DEERE FINANCIAL	1,087.31
43022 LINCOLN MARRIOTT CORNHUSKER	952.00
43023 MATHESON TRI-GAS INC.	243.13
43024 MCILNAY & COMPANY	6,727.68
43025 MENARDS	1,423.76
43026 NEBRASKA ASSOCIATION OF SCHOOL BOARDS	482.00
43027 NEBRASKA CHORAL DIRECTORS	450.00
43028 NEBRASKA STATE FIRE MARSHAL AGENCY BOILER INSPECTION DIVISION	108.00
43029 ORIENTAL TRADING COM	604.57
43030 ORKIN PEST CONTROL	154.00
43031 PEKNY & ASSOCIATES	11,755.00
43033 PINNACLE BANK-SHELBY	25.00
43032 PINNACLE BANK	5,139.10
43034 POLK CO. RURAL PUBLIC POWER DISTRICT	8,761.03
43035 RETIREMENT PLAN CONSULTANTS LLC	400.00
43036 SCOREVISION, LLC	5,500.00
43037 SHELBY AUTO CLINIC	1,359.21
43038 SHELBY LUMBER CO.	136.71
43039 SLOUP LAWN CARE	3,209.00
43040 SPARROW PUBLICATIONS	101.00
43041 USFOODS	83.41
43042 VALLEY SHOP	6,399.62
43043 VERIZON WIRELESS	258.08
43044 VILLAGE OF SHELBY	1,314.81
43045 WINDSTREAM NEBRASKA INC.	1,006.43

INVOICES:	\$	123,739.27
PAYROLL:	\$	526,085.08
TOTAL:	\$	649,824.35

Invoice Listing - Detail
DECEMBER 2025 GENERAL FUND INVOICES

Batch Description: DECEMBER 2025 GENERAL FUND INVOICES

Processing Month: 12/2025

Credit Card Vendor ID:

End of Fiscal Year Expense Invoices:

Vendor ID: 3ECOLUMBUS 3E - COLUMBUS

PO Number: **Invoice Number: 9018150-00** **Amount: 131.90**
 Invoice Date: 12/11/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2610 610 000 0000 0 000 FLAG POOL LIGHT 131.90 N

Vendor ID: ALPACA ALPACA, INC.

PO Number: **Invoice Number: 20251211-105517610** **Amount: 4,367.00**
 Invoice Date: 12/11/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2211 340 000 0000 0 000 UNLIMITED SURVEYING 4,367.00 N

Vendor ID: AMAZON AMAZON

PO Number: **Invoice Number: 121125** **Amount: 734.85**
 Invoice Date: 12/11/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2220 610 000 0000 0 000 LIBRARY SUPPLIES 234.77 N
 01 2610 610 000 0000 0 000 LIBERTY PUMPS 350.09 N
 01 2230 650 000 0000 0 000 TV FOR HALLWAY 149.99 N

Vendor ID: APPLECO APPLE INC.

PO Number: **Invoice Number: MC30528986** **Amount: 1,099.00**
 Invoice Date: 12/11/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2230 650 000 0000 0 000 COMPUTER 1,099.00 N

Vendor ID: APPTEGY APPTEGY, INC.

PO Number: **Invoice Number: INV34661** **Amount: 4,330.00**
 Invoice Date: 12/11/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2590 643 000 0000 0 000 THRILLSHARE 4,330.00 N

Vendor ID: BAUERSCARR BAUERS, CARRIE

PO Number: **Invoice Number: 121125** **Amount: 102.38**
 Invoice Date: 12/11/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2213 580 000 0000 0 000 REIMBURSEMENT FOR CONFERENCE EXPENSES 102.38 N

Vendor ID: BIOCORP BIO CORPORATION

PO Number: **Invoice Number: 1074861** **Amount: 793.44**
 Invoice Date: 12/11/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 1100 610 001 0145 0 000 ANIMAL PARTS 793.44 N

Invoice Listing - Detail
DECEMBER 2025 GENERAL FUND INVOICES

Vendor ID: CASHWA	CASH-WA DISTRIBUTING	PO Number:	Invoice Number: 14899521	Amount:	85.60
Description:		Invoice Date: 12/11/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 1190 610 002 0000 0 000	PK SUPPLIES		85.60		N
Vendor ID: CHICAGO	CHICAGO DISTRIBUTION CENTER	PO Number:	Invoice Number: 12952293	Amount:	203.73
Description:		Invoice Date: 12/11/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2220 640 000 0000 0 000	LIBRARY BOOKS		203.73		N
Vendor ID: COMPANION	COMPANION CORPORATION	PO Number:	Invoice Number: 132201	Amount:	1,670.00
Description:		Invoice Date: 12/11/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2220 643 000 0000 0 000	ALEXANDRIA		1,670.00		N
Vendor ID: CUBBYSCORP	CUBBY'S CORPORATE OFFICE	PO Number:	Invoice Number: 10960987	Amount:	3,612.41
Description:		Invoice Date: 12/11/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 1150 610 000 0000 0 000	ELL SUPPLIES		18.17		N
01 1100 610 001 0145 0 000	SUPPLIES FOR SCIENCE		26.26		N
01 1100 610 001 0135 0 000	FOOD SCIENCE SUPPLIES		134.55		N
01 2610 610 000 0000 0 000	PROPANE EXCHANGE		24.99		N
01 2610 626 000 0000 0 000	MAINTENANCE GAS		65.20		N
01 2710 626 000 0000 0 000	BUS & VAN FUEL		2,984.02		N
01 2712 626 000 0000 0 000	VAN - 108.10, BUS - 251.12		359.22		N
Vendor ID: CULLIGANYO	CULLIGAN OF YORK	PO Number:	Invoice Number: 121125	Amount:	176.50
Description:		Invoice Date: 12/11/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2610 610 000 0000 0 000	WATER & RENTAL		176.50		N
Vendor ID: DIETZE	DIETZE MUSIC HOUSE	PO Number:	Invoice Number: 121125	Amount:	600.80
Description:		Invoice Date: 12/11/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 1100 431 000 0170 0 000	INSTRUMENT REPAIRS		465.80		N
01 1100 610 000 0170 0 000	MUSIC SUPPLIES		135.00		N
Vendor ID: ESU7	E.S.U. #7	PO Number:	Invoice Number: 11/2025	Amount:	638.40

Invoice Listing - Detail
DECEMBER 2025 GENERAL FUND INVOICES

Description: Invoice Date: 12/12/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 1100 610 000 0000 0 000 DISTRICT PRINTING FOR NOV 638.40 N

Vendor ID: EAKESO EAKES OFFICE SOLUTIONS PO Number: Invoice Number: 702616 Amount: 1,868.90
Description: Invoice Date: 12/11/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2590 443 000 0000 0 000 COPIER CONTRACT - COPYS 1,868.90 N

Vendor ID: ESU7NETWORK EDUCATIONAL SERVICE UNIT #7 PO Number: Invoice Number: 12.6.25 Amount: 37.50
Description: Invoice Date: 12/12/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2230 352 000 0000 0 000 TECH QUESTIONS 37.50 N

Vendor ID: ESU7SP EDUCATIONAL SERVICE UNIT 7 PO Number: Invoice Number: NOV2025 Amount: 29,733.26
Description: Invoice Date: 12/12/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 29,733.26
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2141 591 000 0000 0 000 SPED S.A. PSYCH & LMHP 8,483.07 8,483.07 N
01 2152 591 000 0000 0 000 2-5 SPEECH 645.70 645.70 N
01 1291 591 000 0000 0 000 3-5 EARLY CHILDHOOD 5,988.00 5,988.00 N
01 1292 591 000 0000 0 000 0-2 EARLY CHILDHOOD 945.00 945.00 N
01 1200 591 000 0000 0 000 SPED CONTRACTED SERVICES 13,246.99 13,246.99 N
01 2151 591 000 0000 0 000 S.A. DEAF 192.50 192.50 N
01 2182 591 000 0000 0 000 3-5 VISION 232.00 232.00 N

Vendor ID: EGAN EGAN SUPPLY CO. PO Number: Invoice Number: 409229 Amount: 1,298.60
Description: Invoice Date: 12/12/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2610 610 000 0000 0 000 PAPER PRODUCTS 1,298.60 N

Vendor ID: ENGCONTROL ENGINEERED CONTROL, INC PO Number: Invoice Number: 2855 Amount: 2,855.00
Description: Invoice Date: 12/12/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2620 431 000 0000 0 000 PSA ANNUAL BILLING SEPT 25- AUG 26 2,855.00 N

Vendor ID: ESUCOORD ESU COORDINATING COUNCIL PO Number: Invoice Number: PFPT000191 Amount: 523.98
Description: Invoice Date: 12/11/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

Invoice Listing - Detail
DECEMBER 2025 GENERAL FUND INVOICES

01 2670 330 000 0000 0 000	PROOFPOINT RENEWAL	523.98	N		
Vendor ID: ESU7ADM	ESU#7 ADMINISTRATOR'S ACCOUNT	PO Number:	Invoice Number: TITLE I 25-26	Amount:	2,673.31
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 6200 395 000 0000 0 000	TITLE I CONTRACT SERVICES		2,673.31		N
Vendor ID: FIRSTBOOK	FIRST BOOK	PO Number:	Invoice Number: 7001961971	Amount:	220.30
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2220 640 000 0000 0 000	LIBRARY BOOKS		220.30		N
Vendor ID: GABEL	GABEL, GRANT	PO Number:	Invoice Number: 121225	Amount:	16.96
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 1100 610 003 0145 0 000	MS SCIENCE SUPPLIES REIMBURSEMENT		16.96		N
Vendor ID: GOPHYSICAL	GO PHYSICAL THERAPY	PO Number:	Invoice Number: SHL112025	Amount:	6,244.30
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 6,244.30
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2163 340 000 0000 0 000	SPED 0-2 OT		737.00	737.00	N
01 2173 340 000 0000 0 000	SPED 0-2 PT		41.40	41.40	N
01 2162 340 000 0000 0 000	SPED 3-5 OT		781.90	781.90	N
01 2161 340 000 0000 0 000	SPED S.A. OT		3,573.90	3,573.90	N
01 2171 340 000 0000 0 000	SPED S.A. PT		1,110.10	1,110.10	N
Vendor ID: HOMETO	HOMETOWN LEASING	PO Number:	Invoice Number: 121225	Amount:	935.43
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2590 443 000 0000 0 000	COPIER PAYMENTS		935.43		N
Vendor ID: INGRAM	INGRAM LIBRARY SERVICES INC	PO Number:	Invoice Number: 91856809	Amount:	45.12
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2220 640 000 0000 0 000	LIBRARY BOOKS		45.12		N
Vendor ID: INSPIRA	INSPIRA FINANCIAL	PO Number:	Invoice Number: 121225	Amount:	100.00
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	

Invoice Listing - Detail
DECEMBER 2025 GENERAL FUND INVOICES

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 291 000 0000 0 000	ADMIN FEE		100.00		N	
Vendor ID: JWPEPP	J.W. PEPPER & SON, INC.	PO Number:	Invoice Number: 121225		Amount:	451.43
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 1100 610 000 0170 0 000	MUSIC		451.43		N	
01 2610 420 000 0000 0 000	RUGS & MOPS		508.32		N	
Vendor ID: JACKSO	JACKSON SERVICES, INC	PO Number:	Invoice Number: 56886555698142		Amount:	508.32
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 2610 440 000 0000 0 000	EQUIPMENT PAYMENTS		1,087.31		N	
01 1100 580 000 0170 0 000	ALL STATE VOCAL HOTEL RMS		952.00		N	
Vendor ID: JOHNDEERE	JOHN DEERE FINANCIAL	PO Number:	Invoice Number: 121225		Amount:	1,087.31
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 1100 610 001 0180 0 000	IND ARTS SUPPLIES		243.13		N	
Vendor ID: LINCOLNMAR	LINCOLN MARRIOTT CORNHUSKER	PO Number:	Invoice Number: GV778		Amount:	952.00
Description:		Invoice Date: 12/11/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 2620 431 000 0000 0 000	PLUMBING WORK		6,727.68		N	
Vendor ID: MATHESON	MATHESON TRI-GAS INC.	PO Number:	Invoice Number: 0032373918,32418726		Amount:	243.13
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 2610 610 000 0000 0 000	CUSTODIAL SUPPLIES		1,423.76		N	
Vendor ID: MCILNA	MCILNAY & COMPANY	PO Number:	Invoice Number: 20314,20355,20410		Amount:	6,727.68
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 2610 610 000 0000 0 000	CUSTODIAL SUPPLIES		1,423.76		N	
Vendor ID: MENARD	MENARDS	PO Number:	Invoice Number: 39157		Amount:	1,423.76
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		

Invoice Listing - Detail
DECEMBER 2025 GENERAL FUND INVOICES

Vendor ID:	Vendor Name:	PO Number:	Invoice Number:	Amount:
Vendor ID: NASB	NEBRASKA ASSOCIATION OF SCHOOL BOARDS	PO Number:	Invoice Number: N-54555	Amount: 482.00
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2310 810 000 0000 0 000	BOARD CONFERENCE		482.00	N
Vendor ID: NCDA	NEBRASKA CHORAL DIRECTORS	PO Number:	Invoice Number: 121225	Amount: 450.00
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 1100 810 000 0170 0 000	NCDA SING AROUND NE ENTRY FEE		450.00	N
Vendor ID: NESTATEBOI	NEBRASKA STATE FIRE MARSHAL AGENCY BOILER INSPECTION DIVISION	PO Number:	Invoice Number: 136347	Amount: 108.00
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2670 352 000 0000 0 000	BOILER INSPECTION		108.00	N
Vendor ID: ORIENT	ORIENTAL TRADING COM	PO Number:	Invoice Number: 73823329801	Amount: 604.57
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 1100 610 000 0000 0 000	CROMER SUPPLIES		485.64	N
01 1100 610 002 0040 0 000	4TH GRADE SUPPLIES		118.93	N
Vendor ID: ORKINP	ORKIN PEST CONTROL	PO Number:	Invoice Number: 289081585	Amount: 154.00
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2610 420 000 0000 0 000	PEST CONTROL		154.00	N
Vendor ID: PEKNY	PEKNY & ASSOCIATES	PO Number:	Invoice Number: 55292	Amount: 11,755.00
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2510 315 000 0000 0 000	AUDIT & AFR		11,755.00	N
Vendor ID: PINNACLEOM	PINNACLE BANK	PO Number:	Invoice Number: 121225	Amount: 5,139.10
Description:		Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 1100 890 000 0170 0 000	VOCAL ALL STATE AWARD		32.18	N
01 2670 340 000 0000 0 000	DRUG TESTING		188.10	N
01 2310 580 000 0000 0 000	BOARD CONFERENCE EXPENSES		2,158.91	N

Invoice Listing - Detail
DECEMBER 2025 GENERAL FUND INVOICES

01 2320 580 000 0000 0 000	SUPERINTENDENT CONFERENCE	728.88	N
01 2410 610 002 0000 0 000	BRIGHT LINES PAPER	200.15	N
01 2610 730 000 0000 0 000	SNOW PUSHER SKID SHOES	1,644.00	N
01 2730 431 000 0000 0 000	REPLACEMENT FENDER FOR TRAILER	127.00	N
01 1100 643 000 0000 0 000	GIMKIT PRO	59.88	N

Vendor ID: PINNAC **PINNACLE BANK-SHELBY** **PO Number:** **Invoice Number: 121225** **Amount: 25.00**
 Description: Invoice Date: 12/12/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2590 810 000 0000 0 000 SAFETY DEPOSIT BOX FEE 25.00 N

Vendor ID: POLKCORPP **POLK CO. RURAL PUBLIC POWER DISTRICT** **PO Number:** **Invoice Number: 121225** **Amount: 8,761.03**
 Description: Invoice Date: 12/12/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2610 621 000 0000 0 000 ELECTRICITY 8,761.03 N

Vendor ID: RETIREMENT **RETIREMENT PLAN CONSULTANTS LLC** **PO Number:** **Invoice Number: INVIMA9320115** **Amount: 400.00**
 Description: Invoice Date: 12/12/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2310 810 000 0000 0 000 AMEDMENT TO PLAN 400.00 N

Vendor ID: SCOREVISIO **SCOREVISION, LLC** **PO Number:** **Invoice Number: 27363** **Amount: 5,500.00**
 Description: Invoice Date: 12/12/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2230 643 000 0000 0 000 ANNUAL SOFTWARE SUBSCRIPTION 5,500.00 N

Vendor ID: SHELBYAUTO **SHELBY AUTO CLINIC** **PO Number:** **Invoice Number: 040977,040761** **Amount: 1,359.21**
 Description: Invoice Date: 12/12/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 420.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 626 000 0000 0 000 OIL 47.82 N
 01 2730 431 000 0000 0 000 VAN OIL CHANGE 44.64 35.00 N
 01 2712 340 000 0000 0 000 SPED BUS REPAIRS 1,266.75 385.00 N

Vendor ID: SHELBY5 **SHELBY LUMBER CO.** **PO Number:** **Invoice Number: 157664157774157519** **Amount: 136.71**
 Description: Invoice Date: 12/12/2025 Due Date: 12/15/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2610 610 000 0000 0 000 MAINTENANCE SUPPLIES 136.71 N

Vendor ID: SLOUPLAWN **SLOUP LAWN CARE** **PO Number:** **Invoice Number: 2341** **Amount: 3,209.00**

Invoice Listing - Detail
DECEMBER 2025 GENERAL FUND INVOICES

Description:	Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2620 431 000 0000 0 000	2025 LAWN APPLICATIONS		3,209.00	N
Vendor ID: SPARROWPUB SPARROW PUBLICATIONS	PO Number:	Invoice Number: 7520	Amount:	101.00
Description:	Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2310 540 000 0000 0 000	LEGAL POSTINGS		101.00	N
Vendor ID: USFOODS USFOODS	PO Number:	Invoice Number: 5334995	Amount:	83.41
Description:	Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u>	<u>Asset/Asset Tag</u>
01 1190 610 002 0000 0 000	PK SUPPLIES		83.41	N
Vendor ID: VALLEYSHP VALLEY SHOP	PO Number:	Invoice Number: 004071,004065,004077	Amount:	6,399.62
Description:	Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 2,160.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2730 431 000 0000 0 000	BUS REPAIRS		6,399.62	2,160.00 N
Vendor ID: VERIZON VERIZON WIRELESS	PO Number:	Invoice Number: 6129664670	Amount:	258.08
Description:	Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2710 382 000 0000 0 000	BUS CELL PHONES		258.08	N
Vendor ID: VILLAG VILLAGE OF SHELBY	PO Number:	Invoice Number: 253994	Amount:	1,314.81
Description:	Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 654.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2610 410 000 0000 0 000	WATER & SEWER - 660.81 GARBAGE - 654		1,314.81	654.00 N
Vendor ID: WINDSTREAM WINDSTREAM NEBRASKA INC.	PO Number:	Invoice Number: 121225	Amount:	1,006.43
Description:	Invoice Date: 12/12/2025	Due Date: 12/15/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> 1099 <u>Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2590 382 000 0000 0 000	SCHOOL - 796.61, BUS BARN - 209.82		1,006.43	N

Batch 1099 Total:	39,211.56	Batch Total:	123,739.27
Report 1099 Total:	39,211.56	Report Total:	123,739.27

Invoice Listing - Detail

Batch Description: DECEMBER 2025 GENERAL FUND INVOICE - 1 Processing Month: 12/2025 Credit Card Vendor ID: End of Fiscal Year Expense Invoices:

Vendor ID: SPEECHIFY SPEECHIFY INC PO Number: Invoice Number: TSWUATYY-0001 Amount: 3,199.00

Description: Invoice Date: 12/05/2025 Due Date: 12/05/2025 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
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01 1200 643 000 0000 0 000	PREMIUM LICENSE		3,199.00		N	
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Batch 1099 Total: _____ 0.00 Batch Total: _____ 3,199.00

Report 1099 Total: _____ 0.00 Report Total: _____ 3,199.00

Account Number	Account Description	BUDGETED	EXPENDED	TO DATE	BALANCE OF
01	GENERAL FUND				EOM
1100	REGULAR INSTRUCTIONAL PROGRAMS	\$3,693,369.50	\$324,730.75	\$969,706.33	\$2,723,663.17
1150	ENGLISH LANGUAGE LEARNERS	\$98,145.57	\$7,224.92	\$21,885.83	\$76,259.74
1160	POVERTY - After School Program	\$129,903.85	\$10,693.92	\$32,249.29	\$97,654.56
1190	PRESCHOOL	\$152,055.68	\$12,703.28	\$38,577.18	\$113,478.50
1100	REGULAR INSTRUCTIONAL PROGRAMS	<hr/> \$4,073,474.60	<hr/> \$355,352.87	<hr/> \$1,062,418.63	<hr/> \$3,011,055.97
1200	SPECIAL EDUCATION PROGRAMS	\$767,974.02	\$81,008.08	\$190,259.49	\$577,714.53
1291	SPED AGES 3-5	\$55,000.00	\$5,641.95	\$10,772.95	\$44,227.05
1292	SPED AGES 0-2	\$17,000.00	\$1,530.00	\$1,660.00	\$15,340.00
1295	UNIFIED SPORTS	\$2,115.00	\$2,202.26	\$2,202.26	(\$87.26)
1200	SPECIAL EDUCATION PROGRAMS	<hr/> \$842,089.02	<hr/> \$90,382.29	<hr/> \$204,894.70	<hr/> \$637,194.32
2120	GUIDANCE SERVICES	\$218,097.33	\$16,898.41	\$50,854.93	\$167,242.40
2130	HEALTH SERVICES	\$73,550.00	\$5,972.38	\$17,192.08	\$56,357.92
2140	PSYCHOLOGICAL SERVICES	\$25,000.00	\$0.00	\$0.00	\$25,000.00
2141	SPED Psychological services - Age S.A.	\$60,000.00	\$20,308.17	\$28,494.12	\$31,505.88
2151	SPEECH PATHOLOGY - SPED SCHOOL AGE	\$130,041.44	\$10,508.20	\$32,198.16	\$97,843.28
2152	SPEECH PATH SPED 3-5	\$1,500.00	\$742.50	\$1,127.50	\$372.50
2153	SPEECH PATH & AUDIOLOGY SERVICES	\$3,100.00	\$0.00	\$0.00	\$3,100.00
2161	SPED Occupational Therapy - Age S.A.	\$42,000.00	\$5,189.30	\$13,017.25	\$28,982.75
2162	OCCUPATIONAL THERAPY - SPED 3-5	\$3,500.00	\$687.70	\$1,035.40	\$2,464.60
2163	SPED Occupational Therapy - Age 0-2	\$5,100.00	\$1,398.50	\$3,225.80	\$1,874.20
2171	SPED Physical Therapy - Age S.A.	\$7,800.00	\$865.20	\$1,666.60	\$6,133.40
2172	PHYSICAL THERAPY - SPED 3-5	\$1,000.00	\$0.00	\$167.00	\$833.00
2173	SPED Physical Therapy - Age 0-2	\$1,000.00	\$613.20	\$1,043.30	(\$43.30)
2183	SPED 0-2 VISUALLY IMPAIRED	\$0.00	\$553.32	\$553.32	(\$553.32)
2100	SUPPORTIVE SERVICES PUPILS	<hr/> \$571,688.77	<hr/> \$63,736.88	<hr/> \$150,575.46	<hr/> \$421,113.31
2211	SCHOOL IMPROVEMENT	\$6,500.00	\$260.70	\$782.46	\$5,717.54
2213	INSTRUCTIONAL STAFF TRAINING	\$5,500.00	\$278.00	\$877.80	\$4,622.20
2220	LIBRARY/MEDIA SERVICE	\$123,626.64	\$10,364.80	\$30,992.29	\$92,634.35
2230	INSTRUCTION RELATED TECHNOLOGY	\$282,004.24	\$12,250.04	\$39,584.62	\$242,419.62
2240	ACADEMIC STUDENT ASSESSMENT	\$8,000.00	\$0.00	\$0.00	\$8,000.00
2200	SUPPORT SERVICES STAFF	<hr/> \$425,630.88	<hr/> \$23,153.54	<hr/> \$72,237.17	<hr/> \$353,393.71
2310	BOARD OF EDUCATION	\$134,300.00	\$118.50	\$17,740.10	\$116,559.90
2320	EXECUTIVE ADMINISTRATION	\$198,952.31	\$16,100.16	\$47,854.05	\$151,098.26
2330	DISTRICT LEGAL SERVICES	\$13,000.00	\$75.00	\$745.00	\$12,255.00
2300	SUPPORT SERVICES-GEN ADMIN	<hr/> \$346,252.31	<hr/> \$16,293.66	<hr/> \$66,339.15	<hr/> \$279,913.16
2410	OFFICE OF THE PRINCIPAL	\$313,359.15	\$23,950.75	\$71,667.54	\$241,691.61
2490	SCHOOL ADMIN - OTHER	\$2,000.00	\$0.00	\$0.00	\$2,000.00
2400	OFFICE OF PRINCIPAL	<hr/> \$315,359.15	<hr/> \$23,950.75	<hr/> \$71,667.54	<hr/> \$243,691.61
2510	GENERAL ADMIN-BUSINESS SERVICE	\$15,000.00	\$0.00	\$0.00	\$15,000.00
2590	GENERAL ADMIN - BUSINESS SERVICE	\$340,880.94	\$24,215.47	\$74,998.46	\$265,882.48
2500	SUPPORT SERVICES-BUSINESS	<hr/> \$355,880.94	<hr/> \$24,215.47	<hr/> \$74,998.46	<hr/> \$280,882.48
2610	OPERATION OF PLANT	\$499,814.04	\$49,594.91	\$191,005.61	\$308,808.43
2620	MAINTENANCE OF PLANT	\$100,000.00	\$323.69	\$32,940.26	\$67,059.74
2650	GENERAL PURPOSE VEHICLES	\$70,000.00	\$0.00	\$1,881.47	\$68,118.53
2670	SCHOOL SAFETY	\$8,600.00	\$0.00	\$350.00	\$8,250.00

2600	SUPPORT SERVICES-BLDGS & SITES	\$678,414.04	\$49,918.60	\$226,177.34	\$452,236.70
2710	Pupil Transportation - Regular ED	\$248,058.51	\$21,493.44	\$79,124.65	\$168,933.86
2712	SCHOOL AGE SPEC ED TRANSPORT	\$14,800.00	\$1,525.26	\$3,704.63	\$11,095.37
2730	VEHICLE SERVICING & MAINTENANCE	\$50,000.00	\$356.69	\$8,768.50	\$41,231.50
2700	SUPPORT SERVICES-PUPIL TRANS	\$312,858.51	\$23,375.39	\$91,597.78	\$221,260.73
3100	Food Service Operations	\$100,708.37	\$10,416.10	\$27,803.49	\$72,904.88
3100	Food Service Operations	\$100,708.37	\$10,416.10	\$27,803.49	\$72,904.88
3551	CAREER EDUCATION	\$15,000.00	\$0.00	\$0.00	\$15,000.00
3500	Other State Categorical Programs	\$15,000.00	\$0.00	\$0.00	\$15,000.00
4700	BUILDING IMPROVEMENTS	\$90,000.00	\$1,876.26	\$2,854.66	\$87,145.34
4700	BUILDING IMPROVEMENTS	\$90,000.00	\$1,876.26	\$2,854.66	\$87,145.34
6200	TITLE I	\$118,526.64	\$5,485.40	\$16,315.73	\$102,210.91
6200	TITLE I	\$118,526.64	\$5,485.40	\$16,315.73	\$102,210.91
6990	OTHER FEDERAL CATEGORICAL PROGRAMS	\$1,500.00	\$0.00	\$0.00	\$1,500.00
6992	REAP - FEDERAL SERVICES	\$43,000.00	\$0.00	\$0.00	\$43,000.00
6998	ESSERS III	\$20,000.00	\$0.00	\$0.00	\$20,000.00
6900	6900	\$64,500.00	\$0.00	\$0.00	\$64,500.00
8000	TRANSFERS	\$457,000.00	\$0.00	\$0.00	\$457,000.00
8000	TRANSFERS	\$457,000.00	\$0.00	\$0.00	\$457,000.00
01	GENERAL FUND	\$8,767,383.23	\$688,157.21	\$2,067,880.11	\$6,699,503.12

Revenue Summary Report

NOVEMBER 2025 GENERAL FUND

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>During Month</u>	<u>To Date</u>
01 1100	LEVIED TAXES	58,220.54	978,432.86
01 1115	CARLINE TAX	0.00	236.57
01 1120	PUBLIC POWER DIST. TAX	2,620.30	2,620.30
01 1125	MOTOR VEHICLES TAX	23,885.29	66,690.71
01 1140	INTEREST	1,870.42	3,282.52
01 1370	PRESCHOOL TUITION	896.25	2,363.25
01 1510	INTEREST ON INVESTMENT	3,499.91	11,831.37
01 1990	OTHER LOCAL RECEIPTS	705.76	1,057.39
Subtotal: LOCAL RECIEPTS		91,698.47	1,066,514.97
01 2110	FINES & LICENSE FEES	2,237.61	4,699.80
01 2210	ESU RECEIPTS	0.00	427.00
Subtotal: COUNTY AND ESU RECEIPTS		2,237.61	5,126.80
01 3110	STATE AID	113,093.00	359,163.00
01 3180	PRO-RATA MOTOR VEHICLE	0.00	884.12
01 3535	HIGH ABILITY LEARNERS	0.00	2,467.00
Subtotal: STATE RECEIPTS		113,093.00	362,534.12
01 4105	ERATE	0.00	976.50
01 4310	REAP	43,370.00	43,370.00
01 4505	TITLE I	61,902.00	61,902.00
01 4516	IDEA 4406	0.00	3,629.00
01 4518	IDEA PART B	0.00	93,792.00
01 4521	IDEA PART B PROPORTIONATE SHARE	0.00	10,074.00
01 4708	MEDICAID IN PUBLIC SCHOOLS (MIPS)	2,328.56	4,016.01
Subtotal: FEDERAL RECEIPTS		107,600.56	217,759.51
01 5301	INSURANCE ADJUSTMENTS	460.89	460.89
01 5690	OTHER NON-REVENUE RECEIPTS	237.31	1,370.22
Subtotal: NON-REVENUE RECEIPTS		698.20	1,831.11
Fund Total:		315,327.84	1,653,766.51

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
BUILDING FUND**

Balance 11/01/25 \$ 64,375.42

RECEIPTS:

Polk Co	\$	337.16
Butler Co	\$	196.61
Interest	\$	0.04
Intra Interest	\$	52.70

Total Receipts: \$ 586.51

DISBURSEMENTS:

Total Disbursements: \$ -

Balance: 11/30/25 \$ 64,961.93

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
GENERAL FUND - BOND**

Balance 11/01/25 \$ 1,029,856.96

RECEIPTS:

Polk Co. Treas.	\$	8,760.13
Butler Co. Treas.	\$	5,209.80
Interest	\$	0.83
Intra Interest	\$	1,920.52

Total Receipts: \$ 15,891.28

DISBURSEMENTS:

Total Disbursements: \$ -

Balance: 11/30/25 \$ 1,045,748.24

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
EMPLOYEE BENEFIT ACCOUNT**

Beginning Balance 11/01/25: \$ 24,333.51

Receipts:

General Fund \$ 4,183.30

Total Receipted: \$ 4,183.30

Expended Out:

Monthly Claims \$ 584.32

Monthly Claims \$ 531.11

Monthly Claims \$ 224.94

Monthly Claims (2024-256.38) \$ 697.23

Total Expended Out: \$ 2,037.60

Ending Balance 11/30/25: \$ 26,479.21

SHELBY - RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
GENERAL FUND

Balance: 11/1/25 \$ 1,877,492.37

RECEIPTS:

Preschool - Tuition	\$ 535.00	
State of NE - State Aid(June)	\$ 113,093.00	
State of NE - Medicaid	\$ 1,164.28	
Polk Co. Treas. - Motor	\$ 14,424.92	
Polk Co. Treas. -Levied	\$ 38,415.44	
Polk Co. Treas. - Interest	\$ 1,196.34	
Polk Co. Treas. - Fines & Lic.	\$ 1,231.20	
State of NE - Title 1	\$ 61,902.00	
Butler Co. Treas. - Motor	\$ 9,460.37	
Butler Co. Treas. - Motor	\$ 19,805.10	
Butler Co. Treas. - Interest	\$ 674.08	
Butler Co. Treas. - InLieu/5% Gross	\$ 2,620.30	
Butler Co. Treas. - Fines & Lic.	\$ 631.41	
US Department of ED- REAP	\$ 43,370.00	
Savings - Interest	\$ 2.85	
Capital One - Credit Balance	\$ 67.32	
Staff- Computer	\$ 150.00	
Village of Shelby - Library Expenses	\$ 351.63	
Village of Rising City- Wetlands Liq. Lic	\$ 375.00	
Employee - Ins. Premium	\$ 460.89	
Preschool - Tuition	\$ 361.25	
State of NE - Medicaid	\$ 1,164.28	
Student - Replace Library Book	\$ 19.99	
Village of Shelby - Library Expenses	\$ 354.13	
Pretty Cash - Interest	\$ 2.06	
Bank - Interest	\$ 52.37	
Voided check	\$ 90.14	
Intra Fund - Interest	\$ 3,442.63	
Total Receipts:		\$ 315,417.98

DISBURSEMENTS:

Pay Roll	\$ 561,606.98	
Invoices	\$ 126,575.87	
Total Disbursements:		\$ 688,182.85
Balance:	11/30/25	\$ 1,504,727.50

Savings Account	\$ 9,035.76
Total General Fund Assets 11/30/25	\$ 1,513,763.26

**SHELBY - RISING CITY PUBLIC SCHOOLS
FINANCIAL REPORT
NUTRITION FUND**

Beginning Balance 11/01/25

\$ 46,888.23

RECEIPTS:

	AMOUNT
Online lunch payments	\$ 2,860.00
State of NE	\$ 25,194.25
Interest	\$ 3.97
Lunch Payments	\$ 7,248.00

Total Receipts

\$ 35,306.22

DISBURSEMENTS:

Name:	Ck No.	AMOUNT
Bimbo Bakeries, USA	3362	\$ 940.90
US Foods	3363	\$ 5,243.72
Cash-Wa Distributing	3364	\$ 8,297.57
Hiland Dairy	3365	\$ 1,971.35
Sysco Lincoln	3366	\$ 2,065.25
Classen Land and Cattle	3367	\$ 690.00
Cubby's	3368	\$ 20.36
Magic Wrighter	6046	\$ 34.95

Total Expenditures

\$ 19,264.10

Ending Balance 11/30/25

\$ 62,930.35

SUMMARY SHEET

November 30, 2025

Account Name:	Amount	Amount to CD
General Fund	\$ 1,504,727.50	
General Fund Savings Account	\$ 9,035.76	
Lunch Fund	\$ 62,930.35	
Petty Cash	\$ 14,384.93	
Building	\$ 64,961.93	
Depreciaton	\$ 673,597.77	\$ 172,000.00
Employment Benefit	\$ 26,479.21	
Bond	\$ 1,045,748.24	
Activity Fund	\$ 235,455.65	
<u>Total of Accounts</u>	<u>\$ 3,637,321.34</u>	<u>\$ 172,000.00</u>
<u>Total of Above Accounts</u>		<u>\$ 3,809,321.34</u>

SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
ACTIVITY FUND

Balance: 11/1/25 \$ 235,159.67

RECEIPTS:

Total Receipts \$ 41,249.14

Total Receipts: \$ 41,249.14

DISBURSEMENTS:

Total Disbursements \$ 40,953.16

Total Disbursements: \$ 40,953.16

Balance: 11/30/25 \$ 235,455.65

Balance of Account:	\$ 235,455.65
Certificate of Deposit at Pinnacle Bank	\$ 38,000.00
Total in Acitivity Fund Checking	\$ 197,455.65

Invoice Listing - Detail

Batch Description:	NOVEMBER 2025, ACTIVITY FUND INVOICES	Processing Month:	11/2025	Credit Card Vendor ID:		End of Fiscal Year Expense Invoices:	
Vendor ID:	AMAZON	PO Number:		Invoice Number:	101825	Amount:	1,072.01
Description:		Invoice Date:	11/11/2025	Due Date:	12/03/2025	Status:	PP 1099 Amount: 0.00
Sequence:	1	Check Type:	Check	Checking Account ID:	5	Check Number:	15044
		Check Date:	11/18/2025				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
05 3200 610 000 4190 0 000	ONE ACT SUPPLIES		825.34		N		
05 3200 610 000 4010 0 000	WHEELED TOTE, HANGERS DETERGENT		246.67		N		
Vendor ID:	ASPI SOLUTIONS DBA ASIMEETZ	PO Number:		Invoice Number:	126745	Amount:	299.25
Description:		Invoice Date:	11/14/2025	Due Date:	12/14/2025	Status:	PP 1099 Amount: 0.00
Sequence:	1	Check Type:	Check	Checking Account ID:	5	Check Number:	15039
		Check Date:	11/18/2025				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
05 3200 610 000 4010 0 000	ONBOARDING BASIC		299.25		N		
Vendor ID:	AWARDS UNLIMITED, INC.	PO Number:		Invoice Number:	323125	Amount:	125.04
Description:		Invoice Date:	11/17/2025	Due Date:	12/17/2025	Status:	PP 1099 Amount: 0.00
Sequence:	1	Check Type:	Check	Checking Account ID:	5	Check Number:	15055
		Check Date:	11/18/2025				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
05 3200 610 000 4010 0 000	ATHLETIC PLAQUES		125.04		N		
Vendor ID:	BLOOMFIELD COMMUNITY SCHOOL	PO Number:		Invoice Number:	110425	Amount:	746.10
Description:		Invoice Date:	11/04/2025	Due Date:	11/24/2025	Status:	PP 1099 Amount: 0.00
Sequence:	1	Check Type:	Check	Checking Account ID:	5	Check Number:	15014
		Check Date:	11/04/2025				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
05 3200 890 000 4011 0 000	FINANCIAL REPORT PLAYOFFS		746.10		N		
Vendor ID:	CENTRAL CITY HIGH SCHOOL	PO Number:		Invoice Number:	110425	Amount:	100.00
Description:		Invoice Date:	11/01/2025	Due Date:	11/20/2025	Status:	PP 1099 Amount: 0.00
Sequence:	1	Check Type:	Check	Checking Account ID:	5	Check Number:	15001
		Check Date:	11/04/2025				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
05 3200 890 000 4240 0 000	HIGH SCHOOL QUIZ BOWL		100.00		N		
Vendor ID:	CHANDLER'S ORCHARD TOUR	PO Number:		Invoice Number:	3	Amount:	300.00
Description:		Invoice Date:	11/03/2025	Due Date:	11/17/2025	Status:	PP 1099 Amount: 0.00
Sequence:	1	Check Type:	Check	Checking Account ID:	5	Check Number:	15016
		Check Date:	11/04/2025				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
05 3200 610 000 4270 0 000	ORCHARD TOUR		300.00		N		
Vendor ID:	CHRISTENSEN, ZACHARY	PO Number:		Invoice Number:	111025	Amount:	125.00
Description:		Invoice Date:	11/10/2025	Due Date:	11/14/2025	Status:	PP 1099 Amount: 125.00
Sequence:	1	Check Type:	Check	Checking Account ID:	5	Check Number:	15026
		Check Date:	11/10/2025				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
05 3200 150 000 4011 0 000	FBALL OFFICIALS		125.00	125.00	N		
Vendor ID:	COLUMBUS SCREEN PRINTING, INC	PO Number:		Invoice Number:	037070	Amount:	318.00

Invoice Listing - Detail

Description:
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 610 000 4010 0 000 COLUMBUS SCREEN PRINTING, INC

Invoice Date: 11/12/2025 Due Date: 12/12/2025 Status: PP 1099 Amount: 0.00
Check Number: 15067 Check Date: 12/24/2025
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
318.00 N

Vendor ID: CROFTONPUB CROFTON PUBLIC SCHOOL

PO Number: Invoice Number: 111825 Amount: 1,309.44

Description:
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 890 000 4011 0 000 FINANCIAL STATEMENT SEMIFINALS

Invoice Date: 11/14/2025 Due Date: 12/02/2025 Status: PP 1099 Amount: 0.00
Check Number: 15054 Check Date: 11/18/2025
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
1,309.44 N

Vendor ID: CUBBY'S CUBBY'S

PO Number: Invoice Number: 111825 Amount: 912.04

Description:
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 610 000 4060 0 000 PIZZA FOR HOMECOMING
05 3200 610 000 4080 0 000 PIZZA FOR HOMECOMING
05 3200 610 000 4050 0 000 PIZZA FOR HOMECOMING
05 3200 610 000 4331 0 000 TREATS FOR STUDENT OF THE MONTH
05 3200 610 000 4120 0 000 POP FOR POP MACHINE
05 3200 610 000 4270 0 000 FEED THE FARMER MEALS
05 3200 610 000 4010 0 000 MIDDLE SCHOOL PIZZA FOR HOMECOMING
05 3200 610 000 4020 0 000 FOAM CUPS, HOT DOGS, BUNS

Invoice Date: 10/31/2025 Due Date: 11/30/2025 Status: PP 1099 Amount: 0.00
Check Number: 15048 Check Date: 11/18/2025
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
134.08 N
134.08 N
167.60 N
58.74 N
95.16 N
149.58 N
24.38 N
148.42 N

Vendor ID: DORCHESTER DORCHESTER HIGH SCHOOL

PO Number: Invoice Number: 111025 Amount: 100.00

Description:
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 890 000 4017 0 000 JH BOYS WRESTLING ENTRY FEE

Invoice Date: 11/10/2025 Due Date: 11/18/2025 Status: PP 1099 Amount: 0.00
Check Number: 15032 Check Date: 11/10/2025
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
100.00 N

Vendor ID: EILERTSM EILERTS, MICHAEL

PO Number: Invoice Number: 110425 Amount: 133.50

Description:
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 150 000 4011 0 000 FBALL OFFICIALS

Invoice Date: 11/04/2025 Due Date: 11/07/2025 Status: PP 1099 Amount: 133.50
Check Number: 15005 Check Date: 11/04/2025
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
133.50 133.50 N

Vendor ID: EWELLEDSEER EWELL EDUCATIONAL SERVICES

PO Number: Invoice Number: NE211-95748 Amount: 390.00

Description:
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 890 000 4270 0 000 AET SUBSCRIPTIONS

Invoice Date: 10/15/2025 Due Date: 11/15/2025 Status: PP 1099 Amount: 0.00
Check Number: 15010 Check Date: 11/04/2025
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
390.00 N

Vendor ID: FILLMORE FILLMORE CENTRAL HIGH SCHOOL

PO Number: Invoice Number: 111825 Amount: 110.00

Description:
Sequence: 1 Check Type: Check Checking Account ID: 5

Invoice Date: 11/18/2025 Due Date: 11/25/2025 Status: PP 1099 Amount: 0.00
Check Number: 15060 Check Date: 11/18/2025

Invoice Listing - Detail

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4017 0 000	JH BOYS WRESTLING		110.00		N	
Vendor ID: FOREMAN FOREMAN LUMBER		PO Number:	Invoice Number: 0104470		Amount: 136.73	
Description:		Invoice Date: 11/24/2025	Due Date: 11/24/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1 Check Type: Check		Checking Account ID: 5	Check Number: 15049	Check Date: 11/18/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4160 0 000	STUDENT PROJECT		136.73		N	
Vendor ID: FOREMAN FOREMAN LUMBER		PO Number:	Invoice Number: 104470		Amount: 413.89	
Description:		Invoice Date: 10/31/2025	Due Date: 11/28/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1 Check Type: Check		Checking Account ID: 5	Check Number: 15068	Check Date: 11/25/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4160 0 000	STUDENT PROJECT		413.89		N	
Vendor ID: FOURSEASON FOUR SEASONS FUND RAISING		PO Number:	Invoice Number: 10099215.1		Amount: 6,579.40	
Description:		Invoice Date: 11/21/2025	Due Date: 12/21/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1 Check Type: Check		Checking Account ID: 5	Check Number: 15065	Check Date: 11/24/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4270 0 000	FRUIT SALES		6,579.40		N	
Vendor ID: GOLKA GOLKA, RON		PO Number:	Invoice Number: 111025		Amount: 125.00	
Description:		Invoice Date: 11/07/2025	Due Date: 11/14/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1 Check Type: Check		Checking Account ID: 5	Check Number: 15023	Check Date: 11/10/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 150 000 4011 0 000	FBALL OFFICIALS		125.00		N	
Vendor ID: GIPUBLIC GRAND ISLAND PUBLIC SCHOOLS		PO Number:	Invoice Number: 111825		Amount: 150.00	
Description:		Invoice Date: 11/18/2025	Due Date: 11/22/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1 Check Type: Check		Checking Account ID: 5	Check Number: 15059	Check Date: 11/18/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4320 0 000	UNIFIED BOWLING ENTRY FEE		150.00		N	
Vendor ID: GUTZCRAIG GUTZ, CRAIG		PO Number:	Invoice Number: 110425		Amount: 133.50	
Description:		Invoice Date: 11/04/2025	Due Date: 11/07/2025	Status: PP	1099 Amount: 133.50	
Sequence: 1 Check Type: Check		Checking Account ID: 5	Check Number: 15007	Check Date: 11/04/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 150 000 4011 0 000	FBALL OFFICIALS		133.50	133.50	N	
Vendor ID: HARDERT HARDER, THEODORE		PO Number:	Invoice Number: 110425		Amount: 133.50	
Description:		Invoice Date: 11/04/2025	Due Date: 11/07/2025	Status: PP	1099 Amount: 133.50	
Sequence: 1 Check Type: Check		Checking Account ID: 5	Check Number: 15009	Check Date: 11/04/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 150 000 4011 0 000	FBALL OFFICIALS		133.50	133.50	N	

Invoice Listing - Detail

Vendor ID: HENGJUSTIN HENG, JUSTIN Description: Sequence: 1 Check Type: Check Checking Account ID: 5 <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 150 000 4016 0 000 JH GIRLS BBALL OFFICIALS	PO Number: Invoice Date: 11/10/2025 Due Date: 11/10/2025 Status: PP 1099 Amount: 0.00 5 Check Number: 15019 Check Date: 11/10/2025 <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 55.00 N	Invoice Number: 111025 Amount: 55.00
Vendor ID: HENGJUSTIN HENG, JUSTIN Description: Sequence: 1 Check Type: Check Checking Account ID: 5 <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 150 000 4016 0 000 BBALL OFFICIALS	PO Number: Invoice Date: 11/10/2025 Due Date: 11/14/2025 Status: PP 1099 Amount: 0.00 5 Check Number: 15037 Check Date: 11/14/2025 <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 65.00 N	Invoice Number: 111425 Amount: 65.00
Vendor ID: HENGJUSTIN HENG, JUSTIN Description: Sequence: 1 Check Type: Check Checking Account ID: 5 <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 150 000 4016 0 000 JH GIRLS BBALL OFFICIALS	PO Number: Invoice Date: 11/17/2025 Due Date: 11/20/2025 Status: PP 1099 Amount: 0.00 5 Check Number: 15058 Check Date: 11/18/2025 <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 75.00 N	Invoice Number: 111825 Amount: 75.00
Vendor ID: HOODJOSH HOOD, JOSH Description: Sequence: 1 Check Type: Check Checking Account ID: 5 <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 150 000 4016 0 000 JH GIRLS BBALL OFFICIAL	PO Number: Invoice Date: 11/03/2025 Due Date: 11/07/2025 Status: PP 1099 Amount: 55.00 5 Check Number: 15020 Check Date: 12/10/2025 <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 55.00 55.00 N	Invoice Number: 1025 Amount: 55.00
Vendor ID: HOODJOSH HOOD, JOSH Description: Sequence: 1 Check Type: Check Checking Account ID: 5 <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 150 000 4016 0 000 JH GIRSL BBALL OFFICIAL	PO Number: Invoice Date: 11/06/2025 Due Date: 11/10/2025 Status: PP 1099 Amount: 65.00 5 Check Number: 15017 Check Date: 11/10/2025 <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 65.00 65.00 N	Invoice Number: 1110 Amount: 65.00
Vendor ID: HOODJOSH HOOD, JOSH Description: Sequence: 1 Check Type: Check Checking Account ID: 5 <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 150 000 4016 0 000 BBALL OFFICIALS	PO Number: Invoice Date: 11/06/2025 Due Date: 11/10/2025 Status: PP 1099 Amount: 65.00 5 Check Number: 15031 Check Date: 11/10/2025 <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 65.00 65.00 N	Invoice Number: 11102025 Amount: 65.00
Vendor ID: HOODJOSH HOOD, JOSH Description: Sequence: 1 Check Type: Check Checking Account ID: 5 <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 150 000 4016 0 000 BBALL OFFICIAL	PO Number: Invoice Date: 11/06/2025 Due Date: 11/10/2025 Status: PP 1099 Amount: 55.00 5 Check Number: 15029 Check Date: 11/10/2025 <u>Cost Center ID</u> <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 55.00 55.00 N	Invoice Number: 111025 Amount: 55.00
Vendor ID: HOODJOSH HOOD, JOSH Description: Sequence: 1 Check Type: Check Checking Account ID: 5 <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 150 000 4016 0 000 BBALL OFFICIALS	PO Number: Invoice Date: 11/13/2025 Due Date: 11/20/2025 Status: PP 1099 Amount: 75.00 5 Check Number: 15057 Check Date: 11/18/2025	Invoice Number: 111825 Amount: 75.00

Invoice Listing - Detail

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 150 000 4016 0 000	JR HIGH GIRLS BBALL OFFICIAL		75.00	75.00	N	
Vendor ID: HYVEE HY VEE		PO Number:	Invoice Number: 112025		Amount: 77.60	
Description:		Invoice Date: 11/10/2025	Due Date: 12/10/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15062	Check Date: 11/20/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4010 0 000	CRC CONFERENCE HOSPITALITY ROOM		77.60		N	
Vendor ID: JOHNSONFIT JOHNSON FITNESS & WELLNESS		PO Number:	Invoice Number: 21-083627		Amount: 503.35	
Description:		Invoice Date: 11/19/2025	Due Date: 12/19/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15063	Check Date: 11/20/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4210 0 000	PREVENTATIVE MAINTENANCE		503.35		N	
Vendor ID: JOHNSONFIT JOHNSON FITNESS & WELLNESS		PO Number:	Invoice Number: 21-083693		Amount: 446.15	
Description:		Invoice Date: 11/21/2025	Due Date: 12/22/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15064	Check Date: 11/24/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4210 0 000	EQUIPMENT REPAIRS MAINTENANCE		446.15		N	
Vendor ID: KUMMTRENTO KUMM, TRENTON		PO Number:	Invoice Number: 111025		Amount: 65.00	
Description:		Invoice Date: 11/06/2025	Due Date: 11/10/2025	Status: PP	1099 Amount: 65.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15018	Check Date: 11/10/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 150 000 4016 0 000	JH GBBALL OFFICIALS		65.00	65.00	N	
Vendor ID: LAKEVI LAKEVIEW HIGH SCHOOL		PO Number:	Invoice Number: 111025		Amount: 50.00	
Description:		Invoice Date: 11/10/2025	Due Date: 11/13/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15021	Check Date: 11/10/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4320 0 000	ENTRY FEE		50.00		N	
Vendor ID: LAKEVI LAKEVIEW HIGH SCHOOL		PO Number:	Invoice Number: 112425		Amount: 190.00	
Description:		Invoice Date: 11/24/2025	Due Date: 12/05/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15066	Check Date: 11/24/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4017 0 000	HS BOYS WRESTLING		190.00		N	
Vendor ID: MENARD MENARDS		PO Number:	Invoice Number: 36105		Amount: 134.36	
Description:		Invoice Date: 10/31/2025	Due Date: 11/30/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15047	Check Date: 11/18/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4040 0 000	CANDY FOR TRUNK OR TREAT		75.92		N	
05 3200 610 000 4020 0 000	CANDY		58.44		N	

Invoice Listing - Detail

Vendor ID: MRGHAUFF	MRG HAUFF	PO Number:	Invoice Number: 181655, 184002, 18597	Amount:	8,913.95
Description:		Invoice Date: 10/27/2025	Due Date: 11/27/2025	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15040	Check Date: 11/18/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4010 0 000	VOLLEYBALL NET, BBALLS,		8,913.95		N
Vendor ID: MUELLERJER	MUELLER, JEREMY	PO Number:	Invoice Number: 111025	Amount:	125.00
Description:		Invoice Date: 11/10/2025	Due Date: 11/14/2025	Status: PP	1099 Amount: 125.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15024	Check Date: 11/10/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 150 000 4011 0 000	FBALL OFFICIALS		125.00	125.00	N
Vendor ID: NCA	NCA	PO Number:	Invoice Number: 111825	Amount:	300.00
Description:		Invoice Date: 11/12/2025	Due Date: 12/04/2025	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15052	Check Date: 11/18/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 890 000 4010 0 000	FOOTBALL CLINIC		300.00		N
Vendor ID: NSAA	NE SCHOOL ACTIVITY ASSOCIATION	PO Number:	Invoice Number: 110425	Amount:	1,324.05
Description:		Invoice Date: 10/31/2025	Due Date: 11/21/2025	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15013	Check Date: 11/04/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 890 000 4011 0 000	NSAA FINANCIAL STATEMENT		1,324.05		N
Vendor ID: NSAA	NE SCHOOL ACTIVITY ASSOCIATION	PO Number:	Invoice Number: 111125	Amount:	1,838.54
Description:		Invoice Date: 11/11/2025	Due Date: 11/21/2025	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15035	Check Date: 11/11/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 890 000 4011 0 000	FOOTBALL FINANCIAL STATEMENT		1,838.54		N
Vendor ID: NSAA	NE SCHOOL ACTIVITY ASSOCIATION	PO Number:	Invoice Number: 111825	Amount:	2,524.32
Description:		Invoice Date: 11/14/2025	Due Date: 12/05/2025	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15053	Check Date: 11/18/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 890 000 4011 0 000	FINANCIAL STATEMENT SEMIFINALS		2,524.32		N
Vendor ID: NEMFCA	NEBRASKA EIGHT MAN FOOTBALL COACHES ASSOCIATION	PO Number:	Invoice Number: 111025	Amount:	75.00
Description:		Invoice Date: 11/04/2025	Due Date: 12/01/2025	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15030	Check Date: 11/10/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 890 000 4010 0 000	8-MAN FOOTBALL		75.00		N
Vendor ID: NELANDDIST	NEBRASKA LAND DISTRIBUTORS	PO Number:	Invoice Number: 697028	Amount:	300.00
Description:		Invoice Date: 11/03/2025	Due Date: 12/03/2025	Status: PP	1099 Amount: 0.00

Invoice Listing - Detail

Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 15041 Check Date: 11/18/2025
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 05 3200 610 000 4020 0 000 DR PEPPER 300.00 N

Vendor ID: NEWMAN NEWMAN GROVE HIGH SCHOOL PO Number: Invoice Number: 111825 Amount: 60.00
 Description: Invoice Date: 11/01/2025 Due Date: 11/12/2025 Status: PP 1099 Amount: 0.00
 Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 15051 Check Date: 11/18/2025
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 05 3200 890 000 4270 0 000 DISTRICT LIVESTOCK JUDGING 60.00 N

Vendor ID: OLIVAA OLIVA AUDIO-VISUAL REPAIR PO Number: Invoice Number: SRC92925 Amount: 160.00
 Description: Invoice Date: 11/01/2025 Due Date: 12/01/2025 Status: PP 1099 Amount: 0.00
 Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 15050 Check Date: 11/18/2025
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 05 3200 610 000 4200 0 000 LAPTOP REPAIR 160.00 N

Vendor ID: PENDERPUBL PENDER PUBLIC SCHOOLS PO Number: Invoice Number: 111125 Amount: 932.68
 Description: Invoice Date: 11/11/2025 Due Date: 11/26/2025 Status: PP 1099 Amount: 0.00
 Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 15034 Check Date: 11/11/2025
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 05 3200 890 000 4011 0 000 FOOTBALL FINANCIAL STATEMENT 932.68 N

Vendor ID: PEPSI PEPSI COLA CO. PO Number: Invoice Number: 17794202 Amount: 875.15
 Description: Invoice Date: 11/02/2025 Due Date: 11/15/2025 Status: PP 1099 Amount: 0.00
 Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 15011 Check Date: 11/04/2025
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 05 3200 610 000 4020 0 000 PEPSI PRODUCTS 875.15 N

Vendor ID: PINNACLEOM PINNACLE BANK PO Number: Invoice Number: 111825 Amount: 5,383.97
 Description: Invoice Date: 11/10/2025 Due Date: 12/10/2025 Status: PP 1099 Amount: 0.00
 Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 15045 Check Date: 11/18/2025
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 05 3200 610 000 4331 0 000 LUNCH FOR STUDENT OF THE MONTH 29.50 N
 05 3200 580 000 4013 0 000 GOLF STATE HOTEL 660.00 N
 05 3200 610 000 4010 0 000 SIDELINE POWER 143.74 N
 05 3200 610 000 4470 0 000 SNACKS 195.00 N
 05 3200 610 000 4270 0 000 NATIONALS TRIP 4,161.96 N
 05 3200 610 000 4210 0 000 GOOGLE TV 88.79 N
 05 3200 610 000 4020 0 000 SUPPLIES FOR CONCESSIONS 104.98 N

Vendor ID: PIONEERDRA PIONEER DRAMA SERVICE PO Number: Invoice Number: 663933 Amount: 521.75
 Description: Invoice Date: 10/23/2025 Due Date: 11/23/2025 Status: PP 1099 Amount: 0.00
 Sequence: 1 Check Type: Check Checking Account ID: 5 Check Number: 15042 Check Date: 11/18/2025
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 05 3200 610 000 4330 0 000 SCRIPTS 521.75 N

Invoice Listing - Detail

Vendor ID: RALSTONHS	RALSTON HIGH SCHOOL	PO Number:	Invoice Number: 110425	Amount:	100.00
Description:		Invoice Date: 11/01/2025	Due Date: 11/20/2025	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15003	Check Date: 11/04/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 890 000 4240 0 000	HIGH SCHOOL QUIZ BOWL		100.00		N
Vendor ID: RAYMONDCEN	RAYMOND CENTRAL HIGH SCHOOL	PO Number:	Invoice Number: 110425	Amount:	90.00
Description:		Invoice Date: 11/01/2025	Due Date: 11/20/2025	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15002	Check Date: 11/04/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 890 000 4240 0 000	HIGH SCHOOL QUIZ BOWL		90.00		N
Vendor ID: RAYMONDCEN	RAYMOND CENTRAL HIGH SCHOOL	PO Number:	Invoice Number: 111825	Amount:	50.00
Description:		Invoice Date: 11/14/2025	Due Date: 11/19/2025	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15056	Check Date: 11/18/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 890 000 4320 0 000	BOWLING ENTRY FEE		50.00		N
Vendor ID: RCPITSTOP	RC PIT STOP	PO Number:	Invoice Number: 1027855	Amount:	40.00
Description:		Invoice Date: 11/04/2025	Due Date: 12/04/2025	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15012	Check Date: 11/04/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4120 0 000	BLOOD DRIVE FOOD		40.00		N
Vendor ID: REIDMILLER	REIDMILLER, AARON	PO Number:	Invoice Number: 111025	Amount:	125.00
Description:		Invoice Date: 11/07/2025	Due Date: 11/14/2025	Status: PP	1099 Amount: 125.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15027	Check Date: 11/10/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 150 000 4011 0 000	FBALL OFFICIAL		125.00	125.00	N
Vendor ID: SCHWEERSM	SCHWEERS, MITCH	PO Number:	Invoice Number: 110425	Amount:	133.50
Description:		Invoice Date: 11/04/2025	Due Date: 11/07/2025	Status: PP	1099 Amount: 133.50
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15008	Check Date: 11/04/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 150 000 4011 0 000	FBALL OFFICIALS		133.50	133.50	N
Vendor ID: SHELBS	SHELBY LUMBER CO.	PO Number:	Invoice Number: 156897	Amount:	28.39
Description:		Invoice Date: 10/31/2025	Due Date: 11/30/2025	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15046	Check Date: 11/18/2025	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4160 0 000	WOOD 2X2X1		28.39		N
Vendor ID: SHELTOND	SHELTON DEHAAN COMPANY	PO Number:	Invoice Number: 2229274	Amount:	60.00
Description:		Invoice Date: 10/31/2025	Due Date: 11/30/2025	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15043	Check Date: 11/18/2025	

Invoice Listing - Detail

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4010 0 000	ULTRASOUND CALIBRATION		60.00		N	
Vendor ID: SKOLAUTBLA SKOLAUT, BLAKE		PO Number:	Invoice Number: 111025		Amount: 125.00	
Description:		Invoice Date: 11/10/2025	Due Date: 11/14/2025	Status: PP	1099 Amount: 125.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15025	Check Date: 11/10/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 150 000 4011 0 000	FBALL OFFICIALS		125.00	125.00	N	
Vendor ID: TESAREKZAC TESAREK, ZACHARY		PO Number:	Invoice Number: 110425		Amount: 133.50	
Description:		Invoice Date: 11/04/2025	Due Date: 11/07/2025	Status: PP	1099 Amount: 133.50	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15006	Check Date: 11/07/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 150 000 4011 0 000	FBALL OFFICIALS		133.50	133.50	N	
Vendor ID: VALENTINO VALENTINO'S		PO Number:	Invoice Number: 3612		Amount: 277.50	
Description:		Invoice Date: 10/31/2025	Due Date: 11/14/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15015	Check Date: 11/04/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4020 0 000	PIZZA		277.50		N	
Vendor ID: VALENTINO VALENTINO'S		PO Number:	Invoice Number: 3618		Amount: 222.00	
Description:		Invoice Date: 11/07/2025	Due Date: 11/21/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15033	Check Date: 11/11/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4020 0 000	PIZZA		222.00		N	
Vendor ID: YORKFFA YORK FFA		PO Number:	Invoice Number: 111725		Amount: 445.00	
Description:		Invoice Date: 11/12/2025	Due Date: 11/17/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15038	Check Date: 11/17/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4270 0 000	WELDING CLASS		445.00		N	
Vendor ID: YORKHS YORK PUBLIC SCHOOLS		PO Number:	Invoice Number: 111025		Amount: 100.00	
Description:		Invoice Date: 11/04/2025	Due Date: 11/10/2025	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 15022	Check Date: 11/10/2025		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4017 0 000	JH BOYS WRESTLING		100.00		N	

Batch 1099 Total:	1,547.50	Batch Total:	40,953.16
Report 1099 Total:	1,547.50	Report Total:	40,953.16

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 05	ACTIVITIES FUND			
<u>Current Assets</u>				
05 101	CASH/ACTIVITY FUND	235,572.53	295.98	235,868.51
	Current Assets Subtotal:	<u>235,572.53</u>	<u>295.98</u>	<u>235,868.51</u>
Total Assets and Deferred Outflows of Resources:		<u>235,572.53</u>	<u>295.98</u>	<u>235,868.51</u>
<u>Fund Balance</u>				
05 704 0414	FUND BALANCE/ART CLASS	22.92	0.00	22.92
05 704 0434	FUND BALANCE/CD	2,359.00	0.00	2,359.00
05 704 4010	FUND BALANCE - ATHLETICS	10,519.08	(4,826.26)	5,692.82
05 704 4019	FUND BALANCE - BOYS GOLF	1,991.00	0.00	1,991.00
05 704 4020	FUND BALANCE - CONCESSION	6,309.01	4,536.51	10,845.52
05 704 4030	FUND BALANCE - NHS	2,648.38	0.00	2,648.38
05 704 4040	FUND BALANCE - SRC CLUB	11,893.42	(75.92)	11,817.50
05 704 4050	FUND BALANCE - CLASS OF 2027	4,263.21	(167.60)	4,095.61
05 704 4060	FUND BALANCE - CLASS OF 2029	0.00	25.92	25.92
05 704 4070	FUND BALANCE - JUST FOR KIDS	2,560.13	0.00	2,560.13
05 704 4080	FUND BALANCE - CLASS OF 2028	1,184.16	390.92	1,575.08
05 704 4090	FUND BALANCE - CLASS OF 2026	5,061.56	0.00	5,061.56
05 704 4100	FUND BALANCE - YEARBOOK	8,359.06	0.00	8,359.06
05 704 4110	FUND BALANCE - MUSIC	2,387.23	0.00	2,387.23
05 704 4120	FUND BALANCE - STUDENT COUNCIL	4,376.59	(135.16)	4,241.43
05 704 4130	FUND BALANCE - DANCE TEAM	3,587.02	0.00	3,587.02
05 704 4140	FUND BALANCE -MEMORIALS	5,830.28	0.00	5,830.28
05 704 4150	FUND BALANCE - DRUG & ALCHOL PREVENTION	2,496.52	0.00	2,496.52
05 704 4160	FUND BALANCE - SHOP	20,133.66	(579.01)	19,554.65
05 704 4170	FUND BALANCE - INTEREST	7,794.73	237.14	8,031.87
05 704 4180	FUND BALANCE - BOOK IT	3,965.93	0.00	3,965.93
05 704 4190	FUND BALANCE/SPEECH AND DRAMA	3,122.64	(825.34)	2,297.30
05 704 4200	FUND BALANCE - LAP TOP LEASE FEE	23,131.29	(160.00)	22,971.29
05 704 4210	FUND BALANCE - WELLNESS CENTER	(770.62)	(1,038.29)	(1,808.91)
05 704 4220	FUND BALANCE - FBLA	10,110.65	0.00	10,110.65
05 704 4230	FUND BALANCE - STAFF DEVELOPMENT	1,875.50	0.00	1,875.50
05 704 4240	FUND BALANCE - QUIZ BOWL	1,499.10	(290.00)	1,209.10
05 704 4250	FUND BALANCE - ALUMNI	2,710.87	0.00	2,710.87
05 704 4260	FUND BALANCE - VIDEO BOARD	23,603.37	0.00	23,603.37
05 704 4270	FUND BALANCE - FFA	12,719.56	3,726.06	16,445.62
05 704 4280	FUND BALANCE - CIRCLE OF FRIENDS	3,239.13	232.00	3,471.13
05 704 4300	FUND BALANCE - FACILITY RENTAL	2,490.00	0.00	2,490.00
05 704 4310	FUND BALANCE - SUPERINTENDENT	4,328.76	0.00	4,328.76
05 704 4320	FUND BALANCE - UNIFIED BOWLING	1,226.08	50.00	1,276.08
05 704 4330	FUND BALANCE - 6-12 SPRING PLAY	1,515.54	(521.75)	993.79
05 704 4331	FUND BALANCE - STUDENT OF THE MONTH	1,275.72	(88.24)	1,187.48
05 704 4332	FUND BALANCE FACILITY RENTAL	625.00	0.00	625.00

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
05 704 4333	FUND BALANCE - YADA	1,311.32	0.00	1,311.32
05 704 4400	FUND BALANCE - FOOTBALL OTHER	602.18	0.00	602.18
05 704 4410	FUND BALANCE - VOLLEYBALL OTHER	7,850.56	0.00	7,850.56
05 704 4420	FUND BALANCE - WRESTLING OTHER	11.61	0.00	11.61
05 704 4430	FUND BALANCE - BOYS BB OTHER	10,051.06	0.00	10,051.06
05 704 4440	FUND BALANCE - GIRLS BB OTHER	4,132.58	0.00	4,132.58
05 704 4450	FUND BALANCE - DANCE OTHER	8,754.51	0.00	8,754.51
05 704 4460	FUND BALANCE - GOLF OTHER	90.00	0.00	90.00
05 704 4470	FUND BALANCE - HUSKIE POWER	2,323.23	(195.00)	2,128.23
	Fund Balance Subtotal:	<u>235,572.53</u>	<u>295.98</u>	<u>235,868.51</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		<u>235,572.53</u>	<u>295.98</u>	<u>235,868.51</u>

- 38,000
197,868.51

December

- Slowly implementing Bound for scheduling
- Athletic snack grant-asking the public for donations
- Record boards here and up
- Scheduling for basketball is complete for 2026-2027 just waiting for contracts
- Spring items are ordered
- Ordered shelves for wrestling and JH closets up on mezzanine
- Purchased a music streaming station to use for pregames
- Hosting District Wrestling February 13&14
- Hosting District Speech, March 20th
- In need of a JH girls assistant wrestling coach and HS assistant track still

Looking ahead

- December 16
 - GBB/BBB Home vs Schuyler
- December 18
 - GBB/BBB @ McCool
 - Boys wrestling @ West Point (TRI)
- December 19
 - GBB @ Bishop Neumann
 - Boys wrestling @ Platteview
 - Girls wrestling @ Wahoo
- December 20
 - BBB home vs Cornerstone
- December 29-30
 - Holiday BB tournament @ Humphrey
- January 3
 - GBB/BBB @ High Plains
 - Boys wrestling invite
 - Girls wrestling invite (David City)

Elementary Administrator Report

→ Elementary Winter Concert was last week and it was fabulous! Huge shout out to Melissa Hyde. She not only prepares elementary students vocally, but she also conducts the 5th grade band - and she will accompany the MS/HS concert tonight.

She is such a wonderful asset to our school!! If you happen to see her, I would encourage you to tell her how great the concert was!

→ Acadience Testing

- ◆ All students have completed testing
- ◆ Significant improvement was shown over FALL scores

BOY = Beginning of Year MOY = Middle of Year EOY = End of Year

<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
BOY: 38 letters MOY: 15 letters EOY: 19 letters	BOY: 35 letters MOY: 24 letters EOY: 27 letters	BOY: 28 letters MOY: 22 letters EOY: 22 letter	BOY: 24 letters MOY: 9 letters EOY: 11 letters	BOY: 23 letters MOY: 14 letters

→ NebraskaREADS Letters

- ◆ Kindergarten - 8 of 9 have been dismissed!!
- ◆ 1st Grade - 3 of 7 have been dismissed.
- ◆ 2nd Grade - 0 of 3 have been dismissed!!
- ◆ 3rd grade - 0 of 4 have been dismissed!! TWO new students have qualified for letters (MAZE testing)

→ November Book-It - 97% of students made their BOOK-IT Goal (second month in a row)

- ◆ Kindergarten - **ZERO** misses!!!
- ◆ 1st Grade - 4 misses
- ◆ 2nd Grade - **ZERO** misses!!!
- ◆ 3rd Grade - **ZERO** misses!!!
- ◆ 4th Grade - 2 missed
- ◆ 5th Grade - **ZERO** misses!!!
- ◆ Total Missed = 6 students misses!!

→ Principal's Conference

- ◆ Thank you for allowing me to go to the conference in Lincoln!
- ◆ MTSS - many ideas came for Special Education teachers and Core teachers. I am excited to see how this plays out.
- ◆ The collaboration time with other administrators is always beneficial

→ **SPED News:** The Special Education team met with our new SPED teacher, had introductions, discussed caseloads for the second semester, and made plans for moving forward. All are VERY excited for Elisa to come on board!!

Monthly Board Report

Monday, December 15, 2025

6-12 Board Report

Marcus Donner

Topics

Enrollment

1. 12th - 33 students
2. 11th - 34 students
3. 10th - 24 students
4. 9th - 25 students (up 1)
 - a. Total high school students - 116
5. 8th - 27 students
6. 7th - 31 students
7. 6th - 34 students
 - a. Total middle school students - 92

Recent Activities

8. December 3rd and 4th I attended the NSCAS Principal Conference in Lincoln. The principal rodeo was insightful and it was refreshing to hear other principals discuss how they are tackling similar issues within their buildings. I also attended the KSB presentation in which certain school legal topics were addressed. The second day I attended the keynote speaker as well as sessions on AQuESTT 2.0 and walkthrough forms using google sheets.
 9. December 6th our SRC One Act team competed at districts in Wahoo. Their season wrapped up finishing 3rd. Kasey Fischbach was named Outstanding Actor. Congrats to Mrs Wilton Mr Nissen and the entire cast and crew.
 10. December 7th was the Fall Activities banquet.
 11. Big news to share on November 26 AQuESTT scores were released for the 2024-2025 school year. I am overjoyed and happy to report that our Middle School was ranked as "GREAT" and our High School was ranked as "EXCELLENT". This is a testament to our students and staff putting in the work
-

on a regular basis and showing up every day. I want to express my gratitude to our students and our staff and look to continue this trend.

November Recognition Rally

12. We held our Recognition Rally on December 10, during our advisory, to honor our November Students of the Month. They were as follows:
 - a. 6th - Anthony Ruvalcaba
 - b. 7th - Emersyn Ott
 - c. 8th - Greyson Sanley
 - d. 9th - Landon Ziems
 - e. 10th - Aaron Willis
 - f. 11th - Alaina Andel
 - g. 12th - Melanie Sanchez Diaz

PBiS Rewards (HUSKY points)

13. Teachers were honored during our Recognition Rally on December 10 as well to thank them for their acknowledgement of students. Teachers that received recognition for number of points given were Ms Houdersheldt, Mrs Schueth and Mrs Pflueger.

ICU Database

14. Currently we have completed 94.5% of our missing assignments per ICU database. We have 97 missing assignments from 41 students. Feedback from teachers has been positive and students have been working to get assignments complete. Consistently on the year we have remained in the 93% and above mark which is great to see. We still have work to do but I do feel we are making progress from where we have been in the past couple of years.

Upcoming Dates

15. December 15 - MS/HS Winter Concert
16. December 16
 - a. CIP/MTSS Meeting
 - b. G/B BB vs Schuyler
17. December 17 - Early out (PD)
18. December 18
 - a. B WR @ West Point
 - b. G/B BB @ McCool Junction
19. December 19
 - a. Early Out
 - b. G WR @ Wahoo

- c. B WR @ Platteview
 - d. GBB @ Bishop Neumann
20. December 20
- a. NHS fruit basket day
 - b. B BB vs Cornerstone Christian
21. December 21 - December 28
- a. No School (5 day moratorium)
22. December 29 - G/B BB Holiday Tournament @ Humphrey
23. December 30 - G/B BB Holiday Tournament @ Humphrey
24. December 31 - New Years Eve
25. January 1 - New Years Day
26. January 3
- a. G WR @ David City
 - b. B WR (SRC Invite)
 - c. G/B BB @ High Plains
27. January 4 - Norfolk Dance Competition
28. January 5 - Grading Committee Meeting (Otis ESU7)
29. January 6
- a. Beginning Day 2nd Semester
 - b. Blood Drive (west gym)
30. January 8
- a. G WR @ CCC
 - b. JH B BB @ Osceola
31. January 9
- a. B WR Duals @ Tri County
 - b. G WR @ Malcolm
 - c. G/B BB @ Riverside
32. January 10
- a. B WR @ Tri County
 - b. JH B BB @ Heartland
 - c. G/B BB vs Meridian
33. January 12
- a. Boone Central Choral Clinic
 - b. Nebraska Christian Quiz Bowl
 - c. JH B BB vs High Plains
34. January 13
- a. G/B BB @ Centennial
 - b. G WR Dual @ Lakeview
35. January 14 - Early Out (PD)
36. January 15
- a. JH B BB vs Clarkson Leigh
 - b. G/B BB @ Madison

ACT Clarification

Key Changes in the Enhanced ACT:

- **Shorter Test:** Total time reduced from ~3 hours (195 mins) to ~2 hours, 5 minutes (125 mins) for core sections.
- **Fewer Questions:** 44 fewer questions overall, with more time per question.
- **Math Section:** Answer choices reduced from 5 to 4.
- **Reading:** Shorter passages to reduce fatigue.
- **Science Section:** Now optional; **if taken**, it generates a Science score and a STEM score (Math + Science).
- **English Section:** Fewer questions (50 from 75) and shorter passages.
- **Test Format:** Digital and paper options available; digital rollout started April 2025, paper in September 2025.

Scoring Changes:

- **Composite Score: Based on English, Math, and Reading scores only.**
- **Superscoring:** Still available, using the highest section scores from any test date (legacy or enhanced) for the new E/M/R composite, notes this Carnegie Prep article.

Monthly Board Report

Monday, November 17, 2025

6-12 Board Report

Marcus Donner

Topics

Enrollment

- 37. 12th - 33 students
- 38. 11th - 35 students
- 39. 10th - 24 students (up 1)
- 40. 9th - 24 students (down 1)
 - a. Total high school students - 116
- 41. 8th - 27 students (up 1)
- 42. 7th - 31 students (up 1)
- 43. 6th - 34 students
 - a. Total middle school students - 92

Recent Activities

- 44. Football season wrapped up with a loss in the semi-finals. Congrats to coaches and players on an 11-1 season. Many thanks to all that made hosting playoff games possible. Many compliments from visiting teams and fans on hospitality.
- 45. We are midway through our Work Based Learning for the 2nd quarter. We have approximately 12 students taking part in the experiences. Have heard great feedback from students and their work based supervisors on their level of preparedness.
- 46. Our sophomores completed the PreACT and preliminary scores seem promising with an average around 18 and highest being a 25 and a handful of students above 20.
- 47. Our FFA livestock judging teams competed at districts recently and both senior and junior teams finished in the top 3 qualifying for state. Jaxon Carter also finished with a top 5 finish and earned a qualifying spot at state.
- 48. We had 12 students take part in the National FFA convention in Indianapolis. We also had two former graduates in Aubree Siffiring and Riley Carter earned their Americanism degrees. Congratulations.

October Recognition Rally

- 49. We held our Recognition Rally on November 6, during our advisory, to honor our October Students of the Month. They were as follows:
 - a. 6th - Bailey Topil
 - b. 7th - Ridley Cromer
 - c. 8th - Miriam Cano Martin
 - d. 9th - McKenna Stewart
 - e. 10th - Aleigha Escobar Schaefer

- f. 11th - Jett Vrbka
- g. 12th - Nevaeh Martinez

PBiS Rewards (HUSKY points)

50. Teachers were honored during our Recognition Rally on October 7 as well to thank them for their acknowledgement of students. Teachers that received recognition for number of points given were Mr Schoenrock, Mr Waite and Mr Kubik.

ICU Database

51. Currently we have completed 93% of our missing assignments per ICU database. We have 96 missing assignments from 46 students. Feedback from teachers has been positive and students have been working to get assignments complete.

Upcoming Dates

- 52. Oct 16 I will be attending the ESU Principal PD day at ESU 7
- 53. Oct 17 will be the conclusion to 1st Quarter
- 54. Oct 29 will be our Pre ACT date for our Sophomore students
- 55. Nov 4 we will tentatively plan to have our Recognition Rally and October Student of the Month celebration
- 56. Dec 3 and 4 I will be attending the State Principal Conference in Lincoln

Update from NDE (10/15/25)

Nebraska Students Outscore Peer States on Act

57. Nebraska students earned the highest composite score nationally compared with states that test all their students on the ACT exam that measures college readiness in English, reading, mathematics, and science.

All Nebraska public school juniors are required to take the ACT as part of the Nebraska Student-Centered Assessment System (NSCAS). Overall Nebraska had 100 percent of public and private school graduates participate in the ACT.

Nebraska's average 2025 ACT composite score is 19.2, up one tenth of a point from 19.1 in 2024. The average composite score of the states that also test 100% of students is 18.2. The highest possible ACT score is 36. (SRC students over the past 3 years - Class of 2024 = 17.6, Class of 2025 = 17.7, Class of 2026 = 18.3, if taking into consideration "BEST" score class of 2026 increases to 18.4)

Nebraska also continues to stand out compared to states with more than 90 percent of graduates taking the ACT. The average score of those 15 states is 18.4. This is a significant comparison as states that test a high percentage of graduates tend to have lower averages as the scores include more students who are not on a college course-taking track.

The average of all students who take the ACT nationwide remained the same from last year at 19.4. Only 36 percent of students take the ACT nationally compared to the 100% of Nebraska graduates.

Nebraska students scored an average of 18.2 in English, up from 18.1 in 2024. In reading, Nebraska students scored an average of 19.6, up from 19.5 in 2024. In math, Nebraska students scored an average of 18.9, up from 18.8 in 2024. And in science Nebraska students scored an average of 19.4, the same as last year.

Next year there will be a change in the way the ACT is administered. Nationally, the science portion will be optional while Nebraska will still require science as part of our state assessment. The writing portion will remain the same, currently it is optional nationally and required for the Nebraska state assessment.

The national and state ACT press release and reports can be viewed and downloaded on the ACT website at: <https://www.act.org/content/act/en/research/services-and-resources/data-and-visualization/grad-class-database-2025.html>.

Monthly Board Report

Wednesday, October 15, 2025

6-12 Board Report

Marcus Donner

Topics

Enrollment

- 58. 12th - 33 students
- 59. 11th - 35 students (down 2)
- 60. 10th - 23 students (down 2)
- 61. 9th - 25 students
 - a. Total high school students - 116
- 62. 8th - 26 students

63. 7th - 30 students (down 1)
64. 6th - 34 students (down 1)
 - a. Total middle school students - 90

Recent Activities

65. Homecoming week was most recently celebrated (Sep 29 - Oct 3). The week was very successful with many great activities culminating with an awesome parade and pep rally. The 7th grade was the middle school float winner, with the seniors earning top float honors for the high school. Kreyten Zimmerman and Danica Watts were named Homecoming King and Queen.

September Recognition Rally

66. We held our Recognition Rally on October 7, during our advisory, to honor our September Students of the Month. They were as follows:
 - a. 6th - Weston Tejkl
 - b. 7th - Nash Vrbka
 - c. 8th - Mckynleigh Grant
 - d. 9th - Clay Schueth
 - e. 10th - Garrett Ruth
 - f. 11th - Charlie Thompson
 - g. 12th - Brooklynn Baker

PBiS Rewards (HUSKY points)

67. Teachers were honored during our Recognition Rally on October 7 as well to thank them for their acknowledgement of students. Teachers that received recognition for number of points given were Ms Lomenario (3rd), Mrs Wilton (2nd), and Mrs Bauers (1st). Once again HUSKY stands for:
 - a. Honor
 - b. Unity
 - c. Scholarship
 - d. Kindness
 - e. YOU matter
68. At our previous staff meeting we also had staff awards handed out. They were as follows:
 - a. Accountability - To Mr Kubik from Mr Donner. You are being awarded with accountability for the role you have taken on as ICU lifeguard and the continual updates you provide and the constant “beep” our students need to get their assignments completed!
 - b. Integrity - To Ms Peterson from Mrs Schueth, goes above and beyond, thank you for the breakout activities! Super grateful going above and beyond. Thank you for taking the time to do so much related to our library and get kids interested in book clubs and being a great resource for us as teachers.

- c. Innovation - To Mrs Schueth from Mrs Studnicka. Good effort into making their class pretty exciting, thanks for making class fun and interesting. Knowing you have to deal with a student or two that may not think math or the topic is fun, but get the most out of them anyway.
- d. Service - To Mrs Luettel from Mrs Kravig. Thankful for dealing with me as her mentor. Taking on the FFA activities, coffee activity. Not able to devote as much time to mentoring but has blended well into our school and look forward to more of what she is able to take on.

ICU Database

69. 791 assignments completed to date as of Oct 13. 45 missing assignments remain by 33 students. Prior to the end of the week on Oct 10 we were at appx 97% complete on the quarter for assignments. Mr Kubik continues to talk with students each day and gives a reminder. I also am hearing more teachers in the hall remind students about assignments or what they have to complete or asking who they need to complete an assignment for. Overall I feel we have done a much better job to this point getting students to understand the expectations when their name is on the ICU list.

Senior WBL Update and other CTE happenings

- 70. Starting in the 2nd quarter seniors will begin their WBL opportunities. I will be meeting with seniors once more to go over their placements and to find a time to check in with their WBL provider. To date I have about half of the class that has given me their proposal. I will be working with them to get paperwork etc completed and getting them started on their first 9 weeks of WBL. This is still a pilot setting in which I am finding out how best to get seniors to experience career opportunities in a controlled setting.
- 71. Mr Recker and other surrounding districts have worked hard to put together a career fair for sophomores and juniors. This career fair will be held in David City on Oct 15. More feedback will be provided upon the conclusion of the event.

Upcoming Dates

- 72. Oct 16 I will be attending the ESU Principal PD day at ESU 7
- 73. Oct 17 will be the conclusion to 1st Quarter
- 74. Oct 29 will be our Pre ACT date for our Sophomore students
- 75. Nov 4 we will tentatively plan to have our Recognition Rally and October Student of the Month celebration
- 76. Dec 3 and 4 I will be attending the State Principal Conference in Lincoln

Update from NDE (10/15/25)

Nebraska Students Outscore Peer States on Act

77. Nebraska students earned the highest composite score nationally compared with states that test all their students on the ACT exam that measures college readiness in English, reading, mathematics, and science.

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Nebraska also continues to stand out compared to states with more than 90 percent of graduates taking the ACT. The average score of those 15 states is 18.4. This is a significant comparison as states that test a high percentage of graduates tend to have lower averages as the scores include more students who are not on a college course-taking track.

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The national and state ACT press release and reports can be viewed and downloaded on the ACT website at: <https://www.act.org/content/act/en/research/services-and-resources/data-and-visualization/grad-class-database-2025.html>.

Monthly Board Report

Wednesday, September 10, 2025

6-12 Board Report

Marcus Donner

Topics

Enrollment

- 78. 12th - 33 students
- 79. 11th - 37 students (up 1)
- 80. 10th - 25 students (down 1)
- 81. 9th - 25 students
 - a. Total high school students - 120
- 82. 8th - 26 students
- 83. 7th - 31 students (up 1)
- 84. 6th - 35 students
 - a. Total middle school students - 92

Recent Activities

- 85. We held our MAP testing on Aug 26th and Aug 28th. Our seniors on the 26th had a Husky Day of Kindness and went around the communities of Shelby and Rising City completing helpful tasks. I received great feedback from a handful of patrons that were very thankful for their efforts. I also want to commend the seniors for their maturity and making the day something we can look forward to in the future.
- 86. MAP testing results:
 - a. In the 24 assessments taken (math, language arts, reading and science) in the 6 grades (6th - 11th) we scored at or above the 50th percentile mark in 21 of the 23 comparative tests (science for the juniors class does not have a comparative data point).
 - b. The data below shows math, reading, language arts, science. The bottom number is the revised Norm RIT scores for 2025. The number on top in a color corresponds to the quintile percentiles. Blue 100-80, Green 79-60, Yellow 59-40, Orange 39-20, Red 19-1
 - c. Class of 2027

238.0571429	223.7428571	224.7142857	218.4285714
229	218	218	

d. Class of 2028

237.2515873	222.381746	221.7142857	217.4979592
227	218	216	213

e. Class of 2029

232.0357596	219.410907	217.7420635	214.8471655
225	216	214	212

f. Class of 2030

224.2657576	216.3356149	210.3539462	213.6068657
222	216	214	210

g. Class of 2031

218.3407155	213.3148782	210.0653874	210.7113018
217	212	210	207

h. Class of 2032

214.0285714	212.0285714	210.8	207.8857143
210	209	206	204

CharacterStrong

87. We began our CharacterStrong lessons on Monday Sep 8. The feedback from teachers is still coming in and we are still tinkering with the best way to present the information and get the most out of each lesson as we move forward.

PBiS Rewards (HUSKY points)

88. Feedback from the PBiS rewards platform has been wonderful. The ease and convenience of the platform and awarding points to students for the positive things they do on a daily basis has been welcomed by many staff members.

- a. Honor
- b. Unity
- c. Scholarship
- d. Kindness
- e. YOU matter

ICU Database

89. Mr Kubik has taken the lead on our ICU database as the head lifeguard. He has been checking in with students regularly during his 1st period. He has been focus on students that are on the list with 3 or more assignments and making a plan for them to be completed within a certain timeframe. Overall we currently have 212 assignments that have been completed, with 95 still missing assignments by 54 students.

Walkthroughs/Observations

90. I have completed 7 classroom walkthroughs to date. No observations are scheduled at this time but will be adding to the calendar within the next week.

MTSS meetings

91. For this school year we have set aside time for MS core, HS core and non-core teacher groups to meet during advisory time from 3:04-3:40 pm. These groups will meet approximately once every six or so weeks. The feedback so far has been positive, and I am looking forward to the progress we continue to make as the year continues.

Overall

92. The general consensus for the year has been positive. Students have been giving great effort in their academics and on the MAP assessments. Teachers are seeing positive responses in the classroom and our activities are also off to a wonderful start.

Monthly Board Report

Monday, August 18, 2025

6-12 Board Report

Marcus Donner

Topics

Enrollment

- 93. 12th - 33 students
- 94. 11th - 36 students
- 95. 10th - 26 students
- 96. 9th - 25 students
 - a. Total high school students - 120
- 97. 8th - 26 students
- 98. 7th - 30 students
- 99. 6th - 35 students
 - a. Total middle school students - 91

Recent Activities

- 100. I want to thank the district for allowing me to travel to Nashville for the Power of ICU conference with Danny Hill. He was very complimentary of the school and remembered many names from when he was last here. I was fortunate enough to go as his paid guest and able to network with other schools from across the country and another principal from here in Nebraska.
- 101. I also attended administrator days in Kearney during the last week of July. A focus of mine over the course of the two days was to reach out to other districts and attend sessions on their use and implementation of MTSS resources. It was hit or miss but I did make a connection with an ESU5 representative and will be in discussions with her.
- 102. Other training over the summer time included MTSS training and MANDT recertification.

New Staff

- 103. We held our new staff training on Thursday August 7, 2025
 - a. Mrs Holly Luettel - shop/ag teacher

Pre-Service Days

104. Certified staff had the week of Aug 1-7 to report for a flex day
 - a. All staff orientation was held on Friday Aug 8, 2025
 - i. Highlights included having staff focus on the small consistent efforts as well as coming up with the GOAL GETTER statements
105. MS/HS (6-12) Orientation/Roll-Out Night was held Monday August 11, at 6:00 pm. I introduced students to HUSKY as our new PBiS goals which stand for Honor, Unity, Scholarship, Kindness, and You Matter. Students were able to receive their computers. I did have 6th grade students and parents meet in a classroom to answer any questions or concerns they may have as they transition to middle school. All seemed to run quite well.

New for 25-26

106. As previously mentioned we will be implementing the HUSKY acronym on the MS/HS side for the 25-26 school year. Along with this we will be utilizing the PBiS Rewards program. Students were given the opportunity during the first three days of school to reply to a prompt about what they would prefer to receive as part of the PBiS rewards program. I will be gathering that information and we will then have a store and student accounts established that will allow them to “cash in” their points to receive such awards.
107. We will be utilizing Advisory time to allow teachers to meet as MTSS cohorts appx 6 times throughout the school year (ie - once every six weeks). During this time students will be assigned to a standard advisory thereby building/expanding their advisory family.
108. We will be implementing CharacterStrong on the MS/HS side beginning on Mondays during advisory. The tentative plan is to begin the CharacterStrong Mondays on August 25, 2025. Each week will have a specific focus for teachers to present and students to discuss during advisory time.



S-RC Superintendent's Report

BoE Meeting: December 15th, 2025

Financial Update:

- 76.41% of the budget spent; 75% of the fiscal year completed with 25% of year remaining and 23.59% of budget unspent.
- Through **November 2025**, we have spent **(\$2,067,88.11)**. At this point in 2024 **(\$1,819,157.26)**, in 2023 **(\$1,746,825.93)** and in 2022 **(\$1,806,377.31)** we had been spent
- The current cash balance in the General Fund is **(\$1,513,763.26)** . In 2024 at this time, the balance was **(\$1,897,915.41)**, in 2023, the balance was **(\$1,481,331.00)** and in 2022, the balance was **(\$1,558,541.86)**

Items of Review:



School Items

- Personnel Update:
 - Recent Hire:
 - Special Education Teacher: Elisa Howitt
 - Current Searches for 25-26 school year:
 - Paraprofessionals
 - Substitute Teachers - added two new subs to our list this month!



Facilities / Grants

- **Grant Writer services from ESU 7**
 - **WALTER SCOTT FOUNDATION Advancing Nebraska Communities:** grant is a fund to assist communities across the state as they develop, launch and fund projects to improve public gathering spaces that serve people in all ages and stages of life. OPEN- (OCCURS ANNUALLY) If you're working on a project within your district that can be expanded to include your community, eligible projects can apply for up to \$250,000. Examples: All-inclusive park/playground, community center to expand space for school needs, but can also be utilized by community, etc. Must work with a community partner.
 - **Looking for an avenue to pursue a Book Vending Machine for our Elementary**



Superintendent's Calendar

- 12/15 - Administration Meeting (bi-weekly); MS/HS Winter Concert
- 12/16 - CIP/MTSS Meeting (monthly)
- 12/17 - Early Out for PLC Meeting
- 12/19 - Early Out as it is the last day of the Semester (staff stays until 3:40pm)
- 12/22 - 1/4 = Winter Break
- 1/5 - First Day back with Staff
- 1/6 - First Day back with Students
- 1/7 - NASA Region 1 Meeting (12:30pm)
- 1/12 - Administration Meeting (bi-weekly)
- 1/13 - Village of Shelby's Board Meeting
- 1/14 - Early Out for PD
- 1/15 - EduCLIMBER Training at David City (8:30am)
- 1/16 - CRC Activities and Superintendent Meeting @ York (11am)
- 1/19 - COG Meeting (bi-weekly)
- 1/20 - CIP/MTSS Meeting (monthly)
- 1/21 - Donuts with Dudes / Chamber Quarterly Meeting
- 1/22 - ESU 7 Superintendent Meeting
- 1/26 - Administration Meeting (bi-weekly)
- 1/28 - Early out for PD with Otis and Jackie

Conference Sessions (State Education) - Short Recap of Sessions

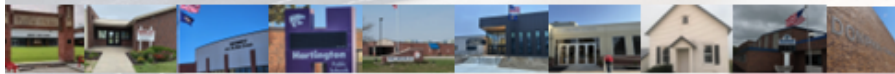
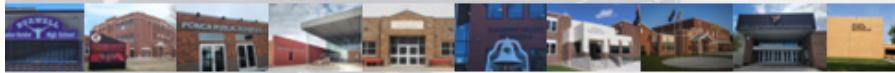
- Wednesday (11/19)
 - NRCSA Scholarship Meeting (10am)

- Very productive and happy to announce that Kylie Hiatt received a 1k scholarship for the "Para to Teacher" application!
- NDE: Unwrapped (1pm)
 - Good information...just was very uneventful
- SchoolMasters Meeting (5:00pm)
- Northland Gathering (7pm)
- Thursday (11/20)
 - Opening Speaker (James Lawrence) - Redefine Impossible @ 8:15am to 9:30am
 - I was very impress with the Iron Cowboy. It really made me think about the limits we put on our own mind and how we can push ourselves farther than we think but we need that support system surrounding us.
 - Legislative Update @ 9:45am to 10:45am
 - I always enjoy listening to Dr. Dulaney and Colby Coash. They gave great information on upcoming possible bills as well as the senators that are leaving and/or re-running.
 - Pain in the App with KSB @ 11:15am to 12:15pm
 - Main takeaway is that we continue to check with SPED Law and make sure that paperwork is being filed correctly.
 - School Finance Review Commission Update @ 2:15pm to 3:15pm
 - The panel of 8 was great to listen to and what they are doing behind the scenes. It is a slow process but the people they have on the panel have a good grasp on helping both schools and the state with future funding.
 - Hot Topics with KSB @ 3:30pm to 4:30pm
 - My main takeaway was how to handle complaints and what rights we have as a school if parents/patrons/strangers drag our school through social media.
- Friday (11/21)
 - NASA Membership Meeting @ 8am to 9:00am
 - Disabilities Law @ 9:15am to 10:15am
 - Good information on the growing FMLA leave
 - Superintendent & Administrative future landscape @ 10:30am to 11:30am
 - It is kind of a scary world with the jobs that continue to open up and I believe the willingness of others wanting to step into administration roles is continuing to drop as well.

2025 State Education Conference
November 19-21 - CHI Health Center - Downtown Omaha



“Out of the Public Schools
Grows the Greatness of the Nation”
— Mark Twain



THE CONFERENCE PROGRAM



Co-Sponsored by the Nebraska Association of School Boards
and the Nebraska Association of School Administrators

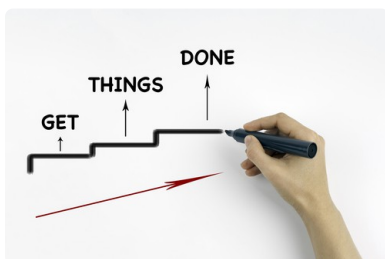


Meetings and Due Date Updates:



Legislation Update:

- 109th Session will convene on January 7th, 2026 and will last for 60 days
- Key Issues:
 - Term Limits - Changing senators from two consecutive terms to three consecutive terms (people's vote)
 - Budget - addressing the projected budget



Due Dates and Items to Complete or of Completion

- Medicare in Public Schools (MIPS) - 12/1/25 ✓
- Title 1 Annual Caseload Count - 12/5/25 ✓
- Special Education Teacher Retention - 1/15/26 ✓



CRC & Commissioner's Update:

- **CRC SUPERINTENDENT MEETING**
 - December 12th, 2025
- **NEXT CRC SUPERINTENDENT MEETING**
 - January 16th, 2026 @ Chances "R" (11am)
- **Commissioner's Update**
 - December of 2025
 - Summary -
 - [Nebraska Teacher Recruitment and Retention Grant](#) - This grant program provides \$2,500 retention grants to teachers in their 2nd, 4th, and 6th year of teaching, and a one-time \$5,000 high-need recruitment grant to teachers who "obtain an endorsement in special education, mathematics, science, technology, or dual credit."
 - Strategic Plan Approved
 - High Quality IEP Pilot Program coming
 - Nebraska Leads Literacy: Coming Soon;

Future Projects

- Purchasing of:
 - Three Activities Vans
 - My main contact all of a sudden is gone and now I am being transferred to another employee. I have a transportation zoom on Monday that may give more clarity for us.
 - Heartland Roofing Replacement Plan
 - Information sent with replacement plan for area and budgeting purposes
- Updates to facilities (looking into)
 - Outdoor Scoreboard



Professional Development Opportunities:

- **NASB**
 - **Leadership Workshop**
 - July 29th @ Kearney
 - **Area Membership Meeting**
 - August 26th @ York
 - **Labor Relations Conference**
 - October 1-2 @ Lincoln
 - **2025 State Education Conference**
 - November 19th - 21st



- **NCSA**
 - **Administrator Days**
 - July 22nd - 25th
 - **NCSA Tailgate**
 - September 20th
 - **Labor Relations Conference**
 - October 1-2 @ Lincoln
 - **Legislative Preview**
 - December 10th
 - **NASBO State Conference**
 - April 23-24
 - **NRCSA**
 - **Spring Conference**
 - March 18th
 - **Part of Scholarship Committee for the next two years**
 - Appointed in July of 2025
-

Goal Getter

- **Quote**
 - *A leader must be a good listener. He must be willing to take counsel. He must show a genuine concern and love for those under his stewardship.* – **James E. Faust**
 - **Goal**
 - *This word is about taking care of something entrusted to you. As superintendent, you are a steward of the school district's resources, staff, and students' education. As a family member and dad, you are a steward of your family's well-being and future. It implies a sense of responsibility and thoughtful management.*
-

Reminder's For The Year

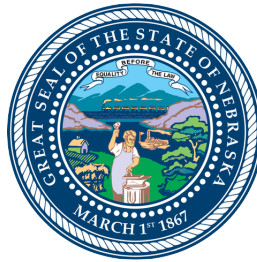
- **Culture is Built in 30 Seconds**
 - **“Success is the Sum of Small Efforts Repeated Day In and Day Out”**
 - **“You get more with what you look for”**
 - **“Bet on the Jockey, not the Horse.”**
 - **Be an effective communicator and remember the importance of proactive communication**
-

Federal and/or State Monies Collected



Rural School Achievement Program (REAP)

- \$43,750 for the 25-26 School Year
 - This money is used for new freshman (9th graders) computers and computer bags



State and ESU Receipts

- State Aid
 - \$359,163
- Special Education Programs
 - \$5,126
- Pro-Rate Motor Vehicle Tax
 - \$884.12
- High Ability Learners
 - \$2,487
- Homestead Exemption
 - \$
- Property Tax Credit
 - \$
- School Tax Credit
 - \$
- State Apportionment Tax
 - \$1,066,514.97



Federal Receipts

- Title 1
 - \$61,902
- IDEA 4406
 - \$3,629
- IDEA Part B
 - \$93,792
- Medicaid
 - \$4,016.01
- IDEA Part B Proportionate Share
 - \$10,074

AQuESTT Rankings for 2024 - 2025 School Year:

Days Worked: 108 (December 15th)



Tucker Tejkl

Tucker is using Smore to create beautiful newsletters

We are currently working on getting some of the larger hardware purchases on a cycle for refreshing them. We are in the process of replacing the camera server that is in the Elementary. The current one is over 6 years old. The main one in the front office is about 3 years old, so we plan to try and replace one of them every 3 years.

We are also looking to get our main servers for the school on a rotating basis also. We are looking into replacing one of those this summer that will be about 4 years old by then.

2026 Legislative Session*

January						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
	DAY 4	DAY 5	DAY 6	DAY 7	DAY 8	
18	19	20	21	22	23	24
	HOLIDAY	DAY 9	DAY 10	DAY 11	DAY 12	
25	26	27	28	29	30	31
	DAY 13	DAY 14	DAY 15	DAY 16	DAY 17	

February						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
	DAY 18	DAY 19	DAY 20	DAY 21	DAY 22	
8	9	10	11	12	13	14
	DAY 23	DAY 24	DAY 25	DAY 26	RECESS	
15	16	17	18	19	20	21
	HOLIDAY	DAY 27	DAY 28	DAY 29	DAY 30	
22	23	24	25	26	27	28
	DAY 31	DAY 32	DAY 33	DAY 34	DAY 35	

March						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
	RECESS	DAY 36	DAY 37	DAY 38	DAY 39	
8	9	10	11	12	13	14
	DAY 40	DAY 41	DAY 42	DAY 43	RECESS	
15	16	17	18	19	20	21
	RECESS	DAY 44	DAY 45	DAY 46	DAY 47	
22	23	24	25	26	27	28
	DAY 48	DAY 49	DAY 50	DAY 51	RECESS	
29	30	31				
	DAY 52	DAY 53				

April						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
			1	2	3	4
			DAY 54	DAY 55	RECESS	
5	6	7	8	9	10	11
	RECESS	DAY 56	DAY 57	DAY 58	DAY 59	
12	13	14	15	16	17	18
	RECESS	RECESS	RECESS	RECESS	DAY 60	
19	20	21	22	23	24	25
26	27	28	29	30		

Federal & State Holidays

January 19 – Martin Luther King Jr. Day
 February 16 – Presidents' Day

Legislative Recess Days

February 13
 March 2, 13, 16, 27
 April 3, 6, 13, 14, 15, 16

*The Speaker reserves the right to revise the session calendar.

**FROM CLASSROOMS TO COMMUNITIES,
WE'RE MAKING GREATNESS HAPPEN
EVERY DAY!**

S H E L B Y . E S U 7 . O R G

SHELBY - RISING CITY PUBLIC SCHOOLS

District Classification



GREATNESS BEGINS HERE!

SHELBY-RISING CITY ELEMENTARY:
THE FOUNDATION FOR
SUCCESS.

SHELBY - RISING CITY ELEMENTARY SCHOOL

Elementary

EXCELLENT

GREAT

GOOD

NEEDS SUPPORT
TO IMPROVE

shelby.esu7.org

BUILDING BRIDGES TO GREATNESS!

SHELBY-RISING CITY MIDDLE: A GREAT PLACE TO LEARN

SHELBY - RISING CITY MIDDLE SCHOOL

Middle School

EXCELLENT

GREAT

GOOD

NEEDS SUPPORT
TO IMPROVE

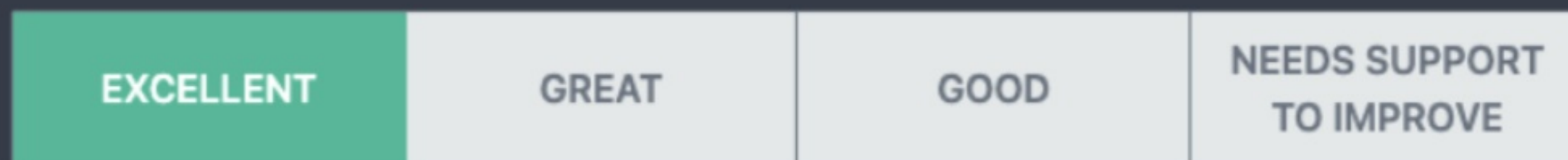
SHELBY.ESU7.ORG

RISING TO THE CHALLENGE

SHELBY-RISING CITY HIGH SCHOOL
INCREASES RATING TO
EXCELLENT!

SHELBY - RISING CITY HIGH SCHOOL

High School



SHELBY-RISING CITY PUBLIC SCHOOLS

RULE 10 SAFETY REVIEW

DECEMBER 3, 2025

Conducted by:

**Mike Williams
469 Oak St.
David City, NE 68632
(402) 710-3784**

Rule 10 Safety Review Report

Shelby Rising City Public Schools

December 3, 2025

I. Teams, Plans, & Policies

Assessment Area	Yes	No	Comments
The District has a Crisis Team	X		The Crisis Team is comprised of the District administrator's, both counselors, one teacher from the elementary, middle and high schools, as well as one community member.
The District has a Crisis Plan.	X		The District has merged the Crisis Plan and the Emergency Operations Plan (EOP) into one formal plan. The EOP has been submitted to and reviewed by NDE.
Roles for the Crisis Team members are clearly defined.	X		A Board policy (#508.05) exists that addresses Crisis Team Duties.
The administration consulted with outside agencies (e.g., law enforcement, fire marshall, emergency management) in the development of the Crisis Plan.	X		The District consulted with the Polk and Butler Counties Sheriff's Offices and the local EMS in developing the EOP.
The District is/has participated in Emergency Operations Plan (EOP) training being promoted by NDE.	X		Shelby-Rising City has participated in the EOP training offered by NDE.
The District has a plan to deal with threats (e.g., bomb threat, physical threat).	X		The Emergency Operations Plan include information on these scenarios. Secretarial staff have a checklist to guide their responses in the event they receive a bomb threat via a phone call.
Procedures are in place for addressing the aftermath of a crisis (e.g., grief and loss counseling, support groups, memorials).	X		The District uses Psychological First Aid and the Crisis Team has received training with this. The District is part of a four-school group that share information, trainings, etc., and meets regularly. The District does not have a policy for memorials, but clear guidelines are included in the Student Handbook.
The district has a Safety Team.	X		The Safety Team is comprised of the District administrators and maintenance/custodial staff.
There is a First Responder Team for the building(s).	X		The First Responder Team is comprised of at least four staff members who are certified EMTs, the District Administrators, and the school nurse.
The district conducts both debriefing and regular meetings of the Crisis Team and Safety Team. Records are kept of these meetings.	X		Both the Crisis Team and the Safety Team meet at least quarterly, or when needed. Minutes of these meetings are kept.

Assessment Area	Yes	No	Comments
Procedures are in place to deal with suicide.	X		Suicide information is found in the Emergency Operations Plan. Staff members receive the required annual suicide awareness training.
Procedures for dealing with the media are defined.	X		The Superintendent serves as the spokesperson for the District. Procedures for dealing with the media are found in the EOP.
Procedure for dealing with law enforcement are defined (e.g., questioning, child neglect, board policy).	X		Board Policies #504.16 and #504.17 dictate how the District will work with law enforcement, students, and families in these situations.
Procedures are in place for search and seizure.	X		This information can be found in Board Policy #504.16, and is also included in the student handbook. Scope of searches include school property such as computer equipment, lockers, and cars parked on school property.
Data is maintained by the school on discipline issues, weapons, and violent behavior.	X		The data is maintained on a disciplinary log within PowerSchool, as well as in hard copy student discipline files. The District has adopted EduClimber to work in conjunction with PowereSchool.
A Resource Officer is assigned to the school.		X	Not feasible for a school district Shelby-Rising City's size.
The district is aware of State identified sex offenders/predators.	X		The District is aware of any State identified sex offenders/predators within district boundaries.
Board policies were updated to reflect the new requirements for the Title IX complaint process.	X		Board policy (#404.12) was updated and roles necessary for these updates have been determined. These individuals have received the required trainings. All District handbooks have also been updated to reflect the new requirements.
A procedure is in place for students, staff, and parents to express their concerns.	X		Every attempt to informally address all complaints is made prior to becoming a more formalized manner. Board policy (403.05 and #1005.01) does exist for students and the public to formally express their concerns. A Board policy (#402.05) exists for staff members to file a grievance.
Procedures are in place for staff to monitor student arrival, departure, and passing in the halls.	X		Staff is present at the time of student arrival and departure. A designated area exists for District transportation vehicle use.
Friends, relatives, or non-custodial parents must have written permission to pick up students from school or activities.	X		Written and verbal requests are accepted, however, anyone picking up the student must be on the student's Emergency Contact List.

Assessment Area	Yes	No	Comments
The district has a policy to deal with sexual harassment.	X		Information is found in Board Policy #402.15, #403.03, and #504.18 for students, staff, and others within the school community. Information is also included in the Student Handbook and the Staff Handbook.
The District has a policy to deal with bullying.	X		Bullying information is found in Board policy (#504.20) and in the Student Handbook.
The District has a policy to deal with dating violence.	X		Dating violence information is found in Board policy (#504.21) and in the Student Handbook.
Visitors are required to sign in.	X		A visitor's log is kept in the office and appeared to be current and up to date.
Proper identification is required of visitors (e.g., badge).	X	X	Visitor's are required to wear an identification sticker while in the building or on school grounds. I was not, however, asked to wear one. Consistency in this practice is needed.
Proper identification is required for staff members (e.g., badge).	X		Staff members are required to wear school-issued identification. The Superintendent feels that District staff does a good job with this.

II. Drills

Emergency drills (i.e., lockdown, secure, freeze/hold, evacuation/reunification) are routinely practiced.	X		The District practices the all drills, with the exception of an Evacuation/Re-Unification drill. It is recommended that a full drill of Evacuation/R-Unification be conducted so that a proper assessment of the plan and procedures can occur and any adjustments needed can be made.
Fire and tornado drills are conducted according to State statute or regulation.	X		Fire drills are held each month throughout the school year. One of the two tornado drills is held in the Fall of the year.
Bus evacuation drills are held according to State statute or regulation.	X		One drill is held each semester as required by State statute or regulation.

III. Facilities

Blueprints of the school are readily available if needed.	X		A full set of blueprints is located in the Maintenance/Custodial office.
Emergency routing ("footprints") are uniformly posted in all rooms.	X		Emergency routing was consistently located on the interior doorway area of the classrooms. It should be checked to make sure all classrooms or offices have emergency routing posted. Rooms with more than one entrance/exit should have routings posted at each entrance/exit.

Assessment Area	Yes	No	Comments
Interior and exterior doors are numbered or identifiable.	X		Interior doors are numbered and are visible from the hallways. It is not a bad idea to have these also posted on the interior of these doors as well, so they can be identified from inside the classroom. Exterior doors are numbered and visible on the interior and exterior of the door.
Procedures are in place for securing the building(s).	X		All entrances to the building are locked. The public entrance can be remotely unlocked and has video and audio capability.
There is controlled entry and access to classrooms.	X		The classroom doors were found to be locked and closed.
The facilities are monitored by an after-hours security alarm system.		X	There is no security alarm system, but there is remote access to cameras and door locking/unlocking capabilities from computer/tablet/smart phones. The Polk County Sheriff's Office does check on building security each night.
Visual surveillance is possible from the school.	X		Surveillance is possible from the classrooms. These windows have blinds that can be used when deemed necessary.
The district has surveillance cameras in use; remote access is available.	X		The District has an extensive system of interior and exterior cameras. Remote, administrative access is available.
Unused areas of the school can be closed off during activities.	X		Locked doors prevent other areas of the school in the new section to be accessed. In the older portion of the building, portable gates are used for this purpose.
Safety Data Sheets (SDS) are readily available.	X		The science classroom and custodial areas have a chemical inventory in respective binders, and it is kept up to date.
Procedures for dealing with hazardous materials are in place (e.g., cleaning chemicals, science chemicals).	X		Information on hazardous chemical spills can be found in the Emergency Operations Plan. The storage areas for chemicals in the science custodial areas were locked. In the custodial area(s), it was mainly aerosols that would need to be stored in a flame proof storage container.
Fire blankets and eye-wash stations are available in shop or science lab areas.	X		Appropriate fire blankets are available in the science lab. In the shop area, the fire blanket there may need to be moved to the welding area where it's use could be needed more. Eye-wash stations were located in both areas.

Assessment Area	Yes	No	Comments
Fire extinguishers have received their required annual inspections by an outside company, and monthly inspections are conducted by district personnel.	X	X	The annual inspection has been conducted. Monthly inspections are being conducted, but the inspection tags are not being documented correctly.
Fire exit signage is operational.	X		All observed signage was operational.
Retractable backboard units have secondary security mechanisms.	X		All retractable backboards that require secondary security measures have them.
Playground equipment is checked periodically for hazards.	X		The playground equipment is inspected regularly. Records of these inspections, and any repair work on the equipment, should be kept.
Appropriate exterior lighting is provided for all gates, doors, and parking lots.	X		The Superintendent felt that there presently is adequate lighting.

IV. Communication

A direct system of communication is in place for communicating crisis scenarios.	X		The District uses of the Standard Response Protocol directives for communicating crisis scenarios. SRP posters were displayed in most classrooms, but it is recommended that these also be posted at high traffic hallway areas.
There is two-way communication between the offices and all classrooms.	X		A phone system is used for communication between the offices and classrooms. An intercom system is used to communicate to common areas such as hallways and gyms.
The district has a plan to inform parents and community of a crisis situation along with any updates.	X		Administratively approved information would be shared using the Aptegy app. Information is available by text, phone, and/or email.
The District has a plan to inform parents of inclement weather.	X		The District uses the Aptegy app that accesses information found on the District's web site. Information is available by text, phone, and/or email. WeatherThreat is also used to inform local media outlets.
Signs are posted for visitors to report to the office upon entering the building.	X		There is signage for visitors to report to the office when entering the building.

V. Health/First Aid

First aid kits are available to staff as needed.	X		First aid kits are found in all transportation vehicles operated by the District. Kits are also present in the shop areas, the science classroom, etc. Each classroom also has mini-kits.
The district employs a school nurse.	X		The District employs a 1.0 FTE school nurse.

Assessment Area	Yes	No	Comments
AED units are present in the educational facility as well as outdoor venues.	X		One unit is available in the educational facility near the office area. Four other portable units are available in the building, and also at outdoor venues. All staff have been trained in CPR and AED usage.

VI. Transportation

The District has adopted a Safe Pupil Transportation Plan.	X		The Safe Pupil Transportation Plan is addressed in Board policy (#801.04).
The District buses/vehicles are GPS equipped.	X		The District's buses are all GPS equipped.
The District has surveillance cameras on the buses/vehicles.	X		All buses have cameras and the front or rear of the bus, or both.

GENERAL OBSERVATIONS

1. The District has a well-organized Emergency Operations Plan.
2. Emergency routing signage ("footprints") was found consistently located at the doorway area of each classroom. As were SRP directives.
3. Psychological First Aid is used in crisis/grief situations, with all appropriate personnel having received training.
4. A grant will be applied for to purchase a new phone system that will also work as an intercom system, so when announcements are made, they are made only once.
5. All staff members have received training in suicide prevention, CPR/AED, epi-pen, seizure, and asthma protocols.
6. The District does a good job of allowing school facilities (i.e., library, fitness center) to be used by the public, while yet maintaining security to the remainder of the building.
7. Minutes of the regular meetings of the Crisis Team and Safety Team are being kept and archived.

RECOMMENDATIONS

1. SRP posters should be displayed in various high traffic hallway areas.
2. A full-scale Evacuation/Re-Unification drill should be conducted so the plans and procedures can be assessed and any necessary changes can be made.
3. Any inspections of or repair work conducted on playground equipment should be documented.
4. The inspection tag on the fire extinguishers need to be filled out with each monthly inspection.

Curriculum Map - Business and Information Technology Education - ACCOUNTING

Unit	Benchmarks	Outcomes	Skills / Objectives	Optional - Essential Questions/Outcomes	Assessments	Resources
Quarter 1						
<p>Starting a Proprietorship: Changes That Affect the Accounting Equation (Chapter 1)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.1.1(A) Benchmark 1.1 Apply concepts of analyzing transactions and how they relate to the accounting equation.</p> <ul style="list-style-type: none"> Define accounting and related concepts to explain the purpose of the accounting system and its relationship to business. Analyze business transactions using source document information and describe the effect on the accounting equation. Define assets, liabilities, equity, revenue, expenses, gains, and losses. Apply the concepts of debits and credits through the use of T-accounts, normal account balances, and the chart of accounts. <p>ACCT1.4.3(A) Benchmark 4.3 Describe the different forms of business ownership and the advantages and disadvantages of each form.</p> <ul style="list-style-type: none"> Identify the forms of business ownership (e.g., proprietorship, partnership, corporation) Explain how the different forms of business ownership are reflected in the financial statements. <p>ACCT1.5.3(A) Benchmark 5.3 Explain the importance of high ethical standards in the field of accounting.</p> <ul style="list-style-type: none"> Explain a need for a code of ethics in accounting and the ethical responsibilities required of accountants. Explain the role that accountants play in business and society. Demonstrate ethical decision-making skills and conduct in a business scenario. 		<p>Jensen, Sara: The learner will be able to describe the different users of accounting information. The learner will be able to prepare a net worth statement and explain its purpose. The learner will be able to classify accounts as assets, liabilities, or owner's equity and demonstrate their relationship in the accounting equation. The learner will be able to analyze the effects of transactions on the accounting equation. The learner will be able to distinguish between cash and on account transactions. The learner will be able to compare and contrast the types of transactions that increase and decrease owner's equity. The learner will be able to explain the difference between expenses and liabilities.</p>	<p>Jensen, Sara: Students will be able to define accounting and related concepts to explain the purpose of the accounting system and its relationship to business. Students will be able to define assets, liabilities, equity, revenue, and expenses.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 1-1 Application Problem Lesson 1-2 Application Problem Lesson 1-3 Application Problem Lesson 1-4 Application Problem Lesson</p> <p><u>Summative Assessments</u> 1-M Mastery Problem Chapter 1 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
<p>Analyzing Transactions into Debit and Credit Parts (Chapter 2)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.1.1(A) Benchmark 1.1 Apply concepts of analyzing transactions and how they relate to the accounting equation.</p> <ul style="list-style-type: none"> Define accounting and related concepts to explain the purpose of the accounting system and its relationship to business. Analyze business transactions using source document information and describe the effect on the accounting equation. Define assets, liabilities, 		<p>Jensen, Sara: The learner will be able to show the relationship between the accounting equation and a T account. The learner will be able to identify the debit and credit side, the increase and decrease side, and the balance side of various accounts. The learner will be able to restate and apply the two rules that are associated with the increase side of an account. The learner will be able to restate and apply the four questions necessary to analyze transactions for starting a business into debit and credit parts. The learner will be able to analyze transactions for operating a business into debit and credit parts.</p>	<p>Jensen, Sara: Students will apply the concepts of debits and credits through the use of T-accounts, normal account balances, and the chart of accounts.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 2-1 Application Problem Lesson 2-2 Application Problem Lesson 2-3 Application Problem Lesson</p> <p><u>Summative Assessments</u> 2-M Mastery Problem</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>

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	<p>equity, revenue, expenses, gains, and losses.</p> <ul style="list-style-type: none"> • Apply the concepts of debits and credits through the use of T-accounts, normal account balances, and the chart of accounts. <p>ACCT1.2.2(A) Benchmark 2.2 Identify generally accepted accounting principles (GAAP) as applied to liabilities.</p> <ul style="list-style-type: none"> • Distinguish between current and long-term liabilities. • Record transactions for payables (e.g., interest, issuance, notes, and bonds). <p>ACCT1.2.3(A) Benchmark 2.3 Identify generally accepted accounting principles (GAAP) as applied to equities.</p> <ul style="list-style-type: none"> • Explain the purpose of the capital and drawing accounts for a sole proprietorship and partnership. • Explain the purpose of the capital stock and retained earnings accounts for a corporation. • Apply appropriate techniques to account for investments and withdrawals by owners. • Explain the purpose of the following corporate accounts: common stock, preferred stock, paid-in capital, retained earnings, and dividends. • Analyze the effect of cash dividends on financial statements. 				Chapter 2 Test	
<p>Journalizing Transactions (Chapter 3) <i>(updated 5/20/21)</i></p>	<p>ACCT1.1.2(A) Benchmark 1.2 Explain the purpose of documenting transactions through journal and ledger entries.</p> <ul style="list-style-type: none"> • Analyze and record transactions including adjusting, closing, and correcting entries. • Post to the ledger and compare the relationship between journals, ledgers, and financial statements. 		<p>Jensen, Sara: The learner will be able to define what a journal is and explain why it is used to record transactions. The learner will be able to compare and contrast different types of source documents. The learner will be able to identify the four parts of a journal entry. The learner will be able to analyze and record cash transactions using source documents. The learner will be able to analyze and record transactions for buying and paying on account. The learner will be able to analyze and record transactions that affect owner's equity. The learner will be able to analyze and record sales and receipt of cash on account. The learner will be able to prove and rule a journal. The learner will be able to demonstrate how to prove cash. The learner will be able to identify and correct errors using standard accounting practices.</p>	<p>Jensen, Sara: Students will be able to analyze business transactions using source document information and describe the effect on the accounting equation.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 3-1 Application Problem Lesson 3-2 Application Problem Lesson 3-3 Application Problem Lesson 3-4.1 Application Problem Lesson 3-4.2 Application Problem Lesson <u>Summative Assessments</u> 3-M Mastery Problem Chapter 3 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>

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<p>Posting to a General Ledger (Chapter 4)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.1.2(A) Benchmark 1.2 Explain the purpose of documenting transactions through journal and ledger entries.</p> <ul style="list-style-type: none"> Analyze and record transactions including adjusting, closing, and correcting entries. Post to the ledger and compare the relationship between journals, ledgers, and financial statements. 		<p>Jensen, Sara: The learner will be able to construct a chart of accounts for a service business organized as a proprietorship. The learner will be able to demonstrate correct principles for numbering accounts. The learner will be able to apply file maintenance principles to update a chart of accounts. The learner will be able to complete the steps necessary to open general ledger accounts. The learner will be able to post amounts from the General Debit and General Credit columns of a journal. The learner will be able to post column totals from a journal to ledger accounts. The learner will be able to analyze incorrect journal entries and prepare correcting entries. The learner will be able to demonstrate how to correct errors made during the posting process.</p>	<p>Jensen, Sara: Students will be able to explain the purpose of documenting transactions through journal and ledger entries. Students will be able to post to the ledger and compare the relationship between journals, ledgers, and financial statements.</p>	<p>Jensen, Sara: Formative Assessments Lesson 4-1 Application Problem Lesson 4-2 Application Problem Lesson 4-3 Application Problem Lesson 4-4 Application Problem</p> <p>Summative Assessments 4-M Mastery Problem Chapter 4 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
<p>Cash Control Systems (Chapter 5)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.2.1(A) Benchmark 2.1 Identify generally accepted accounting principles (GAAP) as applied to assets.</p> <ul style="list-style-type: none"> Define cash and apply cash control procedures related to: bank reconciliation, petty cash, electronic funds transfer (EFT), credit/debit card transactions, traditional banking, and checking accounts. Distinguish between current and long-term assets. Record transactions for accounts receivable including uncollectible accounts, write-offs, recoveries, and valuation. Determine cost of inventory and apply appropriate valuation methods, and their impact on income statements and balance sheets. 		<p>Jensen, Sara: The learner will be able to record a deposit on a check stub. The learner will be able to endorse checks using blank, special, and restrictive endorsements. The learner will be able to prepare a check stub and a check. The learner will be able to complete a bank statement reconciliation. The learner will be able to record and journalize a bank service charge. The learner will be able to complete recordkeeping for a dishonored check. The learner will be able to journalize an electronic funds transfer. The learner will be able to journalize a debit card transaction. The learner will be able to establish a petty cash fund. The learner will be able to prepare a petty cash report. The learner will be able to replenish a petty cash fund.</p>	<p>Jensen, Sara: Students will be able to define cash and apply cash control procedures related to: bank reconciliation, petty cash, electronic funds transfer (EFT), credit/debit card transactions, traditional banking, and checking accounts.</p>	<p>Jensen, Sara: Formative Assessments Lesson 5-1 Application Problem Lesson 5-2 Application Problem Lesson 5-3 Application Problem Lesson 5-4 Application Problem</p> <p>Summative Assessments 5-M Mastery Problem Chapter 5 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
Unit	Benchmarks	Outcomes	Skills / Objectives	Optional - Essential Questions/Outcomes	Assessments	Resources
Quarter 2						
<p>Work Sheet and Adjusting Entries for a Service Business (Chapter 6)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.1.2(A) Benchmark 1.2 Explain the purpose of documenting transactions through journal and ledger entries.</p> <ul style="list-style-type: none"> Analyze and record transactions including adjusting, closing, and correcting entries. Post to the ledger and compare the relationship between journals, ledgers, and financial statements. <p>ACCT1.1.3(A) Benchmark 1.3 Prepare and explain the purposes of each financial statement and describe the way they interact.</p> <ul style="list-style-type: none"> Prepare and understand a trial balance. Prepare and understand various forms of a worksheet, income 		<p>Jensen, Sara: The learner will be able to prepare the heading of a work sheet. The learner will be able to prepare the trial balance section of a work sheet. The learner will be able to analyze and explain the adjustments for supplies and prepaid insurance. The learner will be able to complete the adjustments columns of a work sheet. The learner will be able to prepare the balance sheet and income statement columns of a work sheet. The learner will be able to total and rule the work sheet. The learner will be able to apply the steps for finding errors on a work sheet. The learner will be able to journalize and post the adjusting entries for supplies and prepaid insurance.</p>	<p>Jensen, Sara: Students will be able to explain the purpose of documenting transactions through journal and ledger entries. Students will be able to prepare and explain the purposes of each financial statement and describe the way they interact.</p>	<p>Jensen, Sara: Formative Assessments Lesson 6-1 Application Problem Lesson 6-2 Application Problem Lesson 6-3 Application Problem Lesson 6-4 Application Problem</p> <p>Summative Assessments 6-M Mastery Problem Chapter 6 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>

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	<p>statement, and balance sheet.</p> <ul style="list-style-type: none"> • Prepare and understand specialized financial statements including the schedule of accounts receivable and schedule of accounts payable. • Prepare and analyze data obtained from ratio analysis using the income statement and balance sheet. 					
<p>Financial Statements for a Proprietorship (Chapter 7)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.1.3(A)</p> <p>Benchmark 1.3 Prepare and explain the purposes of each financial statement and describe the way they interact.</p> <ul style="list-style-type: none"> • Prepare and understand a trial balance. • Prepare and understand various forms of a worksheet, income statement, and balance sheet. • Prepare and understand specialized financial statements including the schedule of accounts receivable and schedule of accounts payable. • Prepare and analyze data obtained from ratio analysis using the income statement and balance sheet. 		<p>Jensen, Sara: The learner will be able to prepare an income statement for a service business. The learner will be able to calculate and analyze financial ratios using income statement amounts. The learner will be able to prepare a balance sheet for a service business organized as a proprietorship.</p>	<p>Jensen, Sara: Students will understand how to prepare an income statement and a balance sheet for a proprietorship.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 7-1 Application Problem Lesson 7-2 Application Problem</p> <p><u>Summative Assessments</u> 7-M Mastery Problem Chapter 7 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
<p>Recording Closing Entries and Preparing a Post-Closing Trial Balance for a Service Business (Ch. 8)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.1.2(A)</p> <p>Benchmark 1.2 Explain the purpose of documenting transactions through journal and ledger entries.</p> <ul style="list-style-type: none"> • Analyze and record transactions including adjusting, closing, and correcting entries. • Post to the ledger and compare the relationship between journals, ledgers, and financial statements. 		<p>Jensen, Sara: The learner will be able to journalize and post closing entries for a service business organized as a proprietorship. The learner will be able to prepare a post-closing trial balance.</p>	<p>Jensen, Sara: Students will understand how to complete the end-of-fiscal-period work to end the accounting cycle and make the records ready to begin a new fiscal period.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 8-1 Application Problem Lesson 8-2 Application Problem</p> <p><u>Summative Assessments</u> 8-M Mastery Problem Chapter 8 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
<p>Careers in Accounting</p> <p><i>(updated 5/21/21)</i></p>	<p>ACCT1.5.1(I)</p> <p>Benchmark 5.1 Describe the career opportunities related to the accounting profession.</p> <ul style="list-style-type: none"> • Comprehend the skills and competencies needed to be successful in an accounting-related career. • Research the educational requirements for various careers, professional designations, and certifications in an accounting-related career. • Explore various careers and opportunities related to accounting. <p>ACCT1.5.2(I)</p> <p>Benchmark 5.2 Demonstrate the workplace skills and competencies required to be successful in an accounting-related career.</p> <ul style="list-style-type: none"> • Utilize both verbal and 		<p>Jensen, Sara: Students will investigate the career opportunities related to the accounting profession. Students will identify the educational requirements for various careers, professional designations, and certifications in an accounting-related career.</p>	<p>Jensen, Sara: Students will investigate accounting-related career opportunities, workplace skills, and ethics related to the field of accounting.</p>	<p>none</p>	<p>Jensen, Sara: http://www.startheregoplaces.com/students/</p>

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	<p>nonverbal communication skills related to the workplace.</p> <ul style="list-style-type: none"> • Apply analytical, critical thinking, and leadership skills to the workplace. • Demonstrate the ability to work in a team. 					
Unit	Benchmarks	Outcomes	Skills / Objectives	Optional - Essential Questions/Outcomes	Assessments	Resources
Quarter 3						
<p>Accounting for Purchases and Cash Payments (Chapter 9)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.1.2(A)</p> <p>Benchmark 1.2 Explain the purpose of documenting transactions through journal and ledger entries.</p> <ul style="list-style-type: none"> • Analyze and record transactions including adjusting, closing, and correcting entries. • Post to the ledger and compare the relationship between journals, ledgers, and financial statements. 		<p>Jensen, Sara:</p> <p>The learner will be able to distinguish among service, retail merchandising, and wholesale merchandising businesses.</p> <p>The learner will be able to identify differences between a sole proprietorship and a corporation.</p> <p>The learner will be able to explain the relationship between a subsidiary ledger and a controlling account.</p> <p>The learner will be able to describe accounting procedures used in ordering merchandise.</p> <p>The learner will be able to discuss the purpose of a special journal.</p> <p>The learner will be able to journalize purchases of merchandise on account using a purchases journal.</p> <p>The learner will be able to post merchandise purchases to an accounts payable ledger and a general ledger.</p> <p>The learner will be able to record cash payments using a cash payments journal.</p> <p>The learner will be able to record replenishment of a petty cash fund.</p> <p>The learner will be able to post cash payments to an accounts payable ledger and a general ledger.</p>	<p>Jensen, Sara:</p> <p>Students will be able to journalize the daily transactions of a merchandising business when purchasing merchandise for cash and on account.</p> <p>Students will be able to post transactions to the general ledger and the accounts payable subsidiary ledger.</p>	<p>Jensen, Sara:</p> <p><u>Formative Assessments</u></p> <p>Lesson 9-1 Application Problem Lesson</p> <p>9-2 Application Problem Lesson</p> <p>9-3 Application Problem Lesson</p> <p>9-4 Application Problem Lesson</p> <p>9-5 Application Problem Lesson</p> <p><u>Summative Assessments</u></p> <p>9-M Mastery Problem Chapter 9 Test</p>	<p>Jensen, Sara:</p> <p>Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene)</p> <p>Aplia Online Working Papers</p>
<p>Accounting for Sales and Cash Receipts (Chapter 10)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.1.2(A)</p> <p>Benchmark 1.2 Explain the purpose of documenting transactions through journal and ledger entries.</p> <ul style="list-style-type: none"> • Analyze and record transactions including adjusting, closing, and correcting entries. • Post to the ledger and compare the relationship between journals, ledgers, and financial statements. 		<p>Jensen, Sara:</p> <p>The learner will be able to explain the relationship between the accounts receivable ledger and its controlling account.</p> <p>The learner will be able to record sales on account using a sales journal.</p> <p>The learner will be able to post sales on account to an accounts receivable ledger and a general ledger.</p> <p>The learner will be able to record cash and credit card sales using a cash receipts journal.</p> <p>The learner will be able to journalize cash receipts on account using a cash receipts journal.</p> <p>The learner will be able to post cash receipts to an accounts receivable ledger and a general ledger.</p> <p>The learner will be able to prepare a schedule of accounts receivable.</p>	<p>Jensen, Sara:</p> <p>Students will be able to journalize the daily transactions of a merchandising business when selling merchandise for cash and on account.</p> <p>Students will be able to post transactions to the general ledger and the accounts receivable subsidiary ledger.</p>	<p>Jensen, Sara:</p> <p><u>Formative Assessments</u></p> <p>Lesson 10-1 Application Problem Lesson</p> <p>10-2 Application Problem Lesson</p> <p>10-3 Application Problem Lesson</p> <p>10-4 Application Problem Lesson</p> <p><u>Summative Assessments</u></p> <p>10-M Mastery Problem Chapter 10 Test</p>	<p>Jensen, Sara:</p> <p>Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene)</p> <p>Aplia Online Working Papers</p>
<p>Accounting for Transactions Using a General Journal (Chapter 11)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.1.2(A)</p> <p>Benchmark 1.2 Explain the purpose of documenting transactions through journal and ledger entries.</p> <ul style="list-style-type: none"> • Analyze and record transactions including adjusting, closing, and correcting entries. • Post to the ledger and compare the relationship between journals, ledgers, and financial statements. 		<p>Jensen, Sara:</p> <p>The learner will be able to explain the purpose of a general journal.</p> <p>The learner will be able to account for purchases returns and allowances.</p> <p>The learner will be able to post a general journal to the accounts payable ledger and general ledger.</p> <p>The learner will be able to account for sales returns and allowances.</p> <p>The learner will be able to post a general journal to the accounts receivable ledger and general ledger.</p> <p>The learner will be able to record a correcting entry to the accounts receivable ledger.</p> <p>The learner will be able to explain the relationship between retained earnings and dividends.</p> <p>The learner will be able to account for the declaration and payment of dividends.</p>	<p>Jensen, Sara:</p> <p>Students will be able to recognize which transactions should be journalized in a general journal rather than a special journal.</p> <p>Students will understand how to declare and pay dividends.</p>	<p>Jensen, Sara:</p> <p><u>Formative Assessments</u></p> <p>Lesson 11-1 Application Problem Lesson</p> <p>11-2 Application Problem Lesson</p> <p>11-3 Application Problem Lesson</p> <p><u>Summative Assessments</u></p> <p>11-M Mastery Problem Chapter 11 Test</p>	<p>Jensen, Sara:</p> <p>Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene)</p> <p>Aplia Online Working Papers</p>

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<p>Preparing Payroll Records (Chapter 12)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.4.1(A) Benchmark 4.1 Prepare and maintain payroll records.</p> <ul style="list-style-type: none"> Prepare and maintain payroll records and tax forms using manual and computerized systems. Calculate various forms of earning (e.g., hourly, salary, commission). Calculate deductions (e.g., Social Security, Medicare, state income tax, federal tax). 		<p>Jensen, Sara: The learner will be able to explain how employees are paid. The learner will be able to calculate hourly employee earnings. The learner will be able to demonstrate the process for determining federal income tax withholdings. The learner will be able to demonstrate the process for calculation social security and Medicare taxes. The learner will be able to explain the benefit of funding medical and retirement plans with pretax contributions. The learner will be able to prepare a payroll register. The learner will be able to prepare employee earnings records. The learner will be able to justify the use of a payroll checking account. The learner will be able to prepare employee payroll checks.</p>	<p>Jensen, Sara: Students will be able to prepare a payroll, prepare payroll checks, and maintain the corresponding records.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 12-1 Application Problem Lesson 12-2 Application Problem Lesson 12-3 Application Problem Lesson 12-4 Application Problem Lesson <u>Summative Assessments</u> 12-M Mastery Problem Chapter 12 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
<p>Accounting for Payroll and Payroll Taxes (Chapter 13)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.4.1(A) Benchmark 4.1 Prepare and maintain payroll records.</p> <ul style="list-style-type: none"> Prepare and maintain payroll records and tax forms using manual and computerized systems. Calculate various forms of earning (e.g., hourly, salary, commission). Calculate deductions (e.g., Social Security, Medicare, state income tax, federal tax). <p>ACCT1.4.2(A) Benchmark 4.2 Differentiate between taxation at the personal and business levels.</p> <ul style="list-style-type: none"> Explain how income tax law is formed. Explain the basics of generally accepted accounting principles (GAAP) in relation to taxation. Prepare various taxation forms. 		<p>Jensen, Sara: The learner will be able to analyze a payroll transaction. The learner will be able to journalize a payroll including employee payroll taxes. The learner will be able to calculate and record employer payroll taxes. The learner will be able to prepare selected payroll tax reports. The learner will be able to pay and record withholding and payroll taxes.</p>	<p>Jensen, Sara: Students will be able to use the information from the payroll register to record the payroll in the proper journals, record and pay payroll taxes, and prepare necessary payroll reports.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 13-1 Application Problem Lesson 13-2 Application Problem Lesson 13-3 Application Problem Lesson 13-4 Application Problem Lesson <u>Summative Assessments</u> 13-M Mastery Problem Chapter 13 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
<p>Unit</p>	<p>Benchmarks</p>	<p>Outcomes</p>	<p>Skills / Objectives</p>	<p>Optional - Essential Questions/Outcomes</p>	<p>Assessments</p>	<p>Resources</p>
<p>Quarter 4</p>						
<p>Accounting for Uncollectible Accounts Receivable (Chapter 14)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.2.1(A) Benchmark 2.1 Identify generally accepted accounting principles (GAAP) as applied to assets.</p> <ul style="list-style-type: none"> Define cash and apply cash control procedures related to: bank reconciliation, petty cash, electronic funds transfer (EFT), credit/debit card transactions, traditional banking, and checking accounts. Distinguish between current and long-term assets. Record transactions for accounts receivable including uncollectible accounts, write-offs, recoveries, and valuation. Determine cost of inventory and apply 		<p>Jensen, Sara: The learner will be able to explain the purpose of the allowance method for recording losses from uncollectible accounts. The learner will be able to estimate uncollectible accounts expense using an aging of accounts receivable. The learner will be able to record the adjusting entry for the allowance for uncollectible accounts. The learner will be able to write off an uncollectible account receivable. The learner will be able to account for the collection of an account receivable that was written off. The learner will be able to record the acceptance of a note receivable. The learner will be able to account for the collection of a note receivable. The learner will be able to account for a dishonored note receivable.</p>	<p>Jensen, Sara: Students will be able to calculate and record an estimate of the accounts receivable that will be uncollectible.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 14-1 Application Problem Lesson 14-2 Application Problem Lesson 14-3 Application Problem Lesson <u>Summative Assessments</u> 14-M Mastery Problem Chapter 14 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>

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	appropriate valuation methods, and their impact on income statements and balance sheets.				
<p>Preparing Adjusting Entries and a Trial Balance (Chapter 15)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.1.2(A) Benchmark 1.2 Explain the purpose of documenting transactions through journal and ledger entries.</p> <ul style="list-style-type: none"> Analyze and record transactions including adjusting, closing, and correcting entries. Post to the ledger and compare the relationship between journals, ledgers, and financial statements. 	<p>Jensen, Sara: The learner will be able to prepare an unadjusted trial balance. The learner will be able to adjust supplies and prepaid insurance. The learner will be able to adjust merchandise inventory. The learner will be able to adjust interest receivable. The learner will be able to calculate depreciation expense using the straight-line method. The learner will be able to adjust accumulated depreciation. The learner will be able to post adjusting entries. The learner will be able to adjust federal income tax payable. The learner will be able to prepare an adjusted trial balance.</p>	<p>Jensen, Sara: Students will use an unadjusted trial balance to calculate adjustments and bring general ledger accounts up to date.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 15-1 Application Problem Lesson 15-2 Application Problem Lesson 15-3 Application Problem Lesson 15-4 Application Problem</p> <p><u>Summative Assessments</u> 15-M Mastery Problem Chapter 15 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
<p>Financial Statements and Closing Entries for a Corporation (Chapter 16)</p> <p><i>(updated 5/20/21)</i></p>	<p>ACCT1.1.2(A) Benchmark 1.2 Explain the purpose of documenting transactions through journal and ledger entries.</p> <ul style="list-style-type: none"> Analyze and record transactions including adjusting, closing, and correcting entries. Post to the ledger and compare the relationship between journals, ledgers, and financial statements. <p>ACCT1.1.3(A) Benchmark 1.3 Prepare and explain the purposes of each financial statement and describe the way they interact.</p> <ul style="list-style-type: none"> Prepare and understand a trial balance. Prepare and understand various forms of a worksheet, income statement, and balance sheet. Prepare and understand specialized financial statements including the schedule of accounts receivable and schedule of accounts payable. Prepare and analyze data obtained from ratio analysis using the income statement and balance sheet. <p>ACCT1.2.2(A) Benchmark 2.2 Identify generally accepted accounting principles (GAAP) as applied to liabilities.</p> <ul style="list-style-type: none"> Distinguish between current and long-term liabilities. Record transactions for payables (e.g., interest, issuance, notes, and bonds). 	<p>Jensen, Sara: The learner will be able to prepare an income statement for a merchandising business organized as a corporation. The learner will be able to prepare a statement of stockholders' equity. The learner will be able to prepare a balance sheet for a business organized as a corporation. The learner will be able to prepare closing entries. The learner will be able to prepare a post-closing trial balance.</p>	<p>Jensen, Sara: Students will be able to prepare financial statements for a merchandising business. Students will be able to prepare closing entries for a merchandising business.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 16-1 Application Problem Lesson 16-2 Application Problem Lesson 16-3 Application Problem Lesson 16-4 Application Problem Lesson 16-5 Application Problem</p> <p><u>Summative Assessments</u> 16-M Mastery Problem Chapter 16 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>

Curriculum Map - Business and Information Technology Education - ACCOUNTING

<p>Financial Statement Analysis (Chapter 17) (updated 5/20/21)</p>	<p>ACCT1.1.3(A) Benchmark 1.3 Prepare and explain the purposes of each financial statement and describe the way they interact. • Prepare and understand a trial balance. • Prepare and understand various forms of a worksheet, income statement, and balance sheet. • Prepare and understand specialized financial statements including the schedule of accounts receivable and schedule of accounts payable. • Prepare and analyze data obtained from ratio analysis using the income statement and balance sheet.</p> <p>ACCT1.3.1(A) Benchmark 3.1 Evaluate the impact of data on business through the development of financial statements. • Utilize manual and computerized methods to create financial statements. • Draw conclusions about business performance using ratios and other forms of analysis related to financial statements.</p>		<p>Jensen, Sara: The learner will be able to analyze an income statement using vertical analysis. The learner will be able to perform vertical analysis of a balance sheet. The learner will be able to analyze a balance sheet using vertical analysis. The learner will be able to perform horizontal analysis on an income statement. The learner will be able to perform horizontal analysis on a balance sheet. The learner will be able to calculate earnings per share. The learner will be able to calculate and interpret market ratios. The learner will be able to calculate and interpret liquidity ratios.</p>	<p>Jensen, Sara: Students will be able to perform financial statement analysis, including financial ratios and vertical and horizontal analysis of the income statement and balance sheet.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 17-1 Application Problem Lesson 17-2 Application Problem Lesson 17-3 Application Problem Lesson 17-4 Application Problem Lesson <u>Summative Assessments</u> 17-M Mastery Problem Chapter 17 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
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Curriculum Map - Business and Information Technology Education - Advanced Accounting

Unit	Outcomes	Skills / Objectives	Optional - Essential Questions/Outcomes	Assessments	Resources
Quarter 1					
<p>Acquiring Capital for Growth and Development (Chapter 18)</p> <p><i>(updated 5/20/21)</i></p>		<p>Jensen, Sara: The learner will be able to identify available sources of debt financing. The learner will be able to journalize transactions related to short-term debt financing. The learner will be able to identify the components of a loan application. The learner will be able to journalize transactions related to long-term financing. The learner will be able to journalize transactions related to equity financing. The learner will be able to identify factors influencing financing decisions. The learner will be able to analyze the impact of financial leverage.</p>	<p>Jensen, Sara: Students will perform accounting procedures for acquiring capital for growth and development.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 18-1 Application Problem Lesson 18-2 Application Problem Lesson 18-3 Application Problem Lesson 18-4 Application Problem <u>Summative Assessments</u> 18-M Mastery Problem Chapter 18 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
<p>Accounting for Plant Assets, Depreciation, and Intangible Assets (Chapter 19)</p> <p><i>(updated 5/20/21)</i></p>		<p>Jensen, Sara: The learner will be able to record the buying of a plant asset. The learner will be able to analyze the cost of individual assets bought as a bundle. The learner will be able to calculate and record the payment of property tax. The learner will be able to calculate depreciation expense. The learner will be able to calculate depreciation for a partial year. The learner will be able to calculate accumulated depreciation and book value. The learner will be able to prepare plant asset records. The learner will be able to journalize annual depreciation expense. The learner will be able to record the sale of a plant asset for book value. The learner will be able to record the sale of a plant asset for more/less than book value. The learner will be able to calculate depreciation using the double declining-balance method. The learner will be able to record the buying of an intangible asset. The learner will be able to calculate and record amortization expense.</p>	<p>Jensen, Sara: Students will be able to describe concepts and procedures related to accounting for and reporting of plant and intangible assets. Students will be able to conduct the straight-line and double declining-balance methods of depreciation.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 19-1 Application Problem Lesson 19-2 Application Problem Lesson 19-3.1 Application Problem Lesson 19-3.2 Application Problem Lesson 19-4 Application Problem Lesson 19-5 Application Problem Lesson 19-6 Application Problem <u>Summative Assessments</u> 19-M Mastery Problem Chapter 19 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
<p>Accounting for Inventory (Chapter 20)</p> <p><i>(updated 5/20/21)</i></p>		<p>Jensen, Sara: The learner will be able to prepare a stock record. The learner will be able to calculate the cost of merchandise inventory using the first-in, first-out (FIFO) inventory costing method. The learner will be able to calculate the cost of merchandise inventory using the last-in, first-out (LIFO) inventory costing method. The learner will be able to calculate the cost of merchandise inventory using the weighted-average inventory costing method. The learner will be able to estimate the cost of merchandise inventory using the gross profit method of estimating inventory.</p>	<p>Jensen, Sara: The learner will be able to describe concepts and procedures related to accounting for and reporting of plant and intangible assets.</p>	<p>Jensen, Sara: <u>Formative Assessments</u> Lesson 20-1 Application Problem Lesson 20-2 Application Problem Lesson 20-3 Application Problem <u>Summative Assessments</u> 20-M Mastery Problem Chapter 20 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>

Sturtevant Map - Business and Information Technology Education - Advanced Accounting

Accounting for Accruals, Deferrals, and Reversing Entries (Chapter 21)		<p>Jensen, Sara: The learner will be able to record the reversing entry for accrued revenue. The learner will be able to record an entry to receive payment on a note receivable with accrued interest. The learner will be able to calculate accrued interest expense. The learner will be able to record the adjusting entry for an accrued expense. The learner will be able to record the reversing entry for an accrued expense. The learner will be able to record an entry to pay an installment on a note payable with accrued interest. The learner will be able to record an entry to receive cash on deferred revenue. The learner will be able to calculate the amount and record the entry for deferred revenue when earned. The learner will be able to record an entry to pay cash on a deferred expense. The learner will be able to calculate the amount and record the entry for a deferred expense when incurred.</p>	<p>Jensen, Sara: Students will be able to conduct accounting for accruals, deferrals, and reversing entries.</p>	<p>Jensen, Sara: Lesson 21-1 Work Together Lesson 21-1 On Your Own Lesson 21-1 Application Problem Lesson 21-2 Work Together Lesson 21-2 On Your Own Lesson 21-2 Application Problem 21-M Mastery Problem 21-C Challenge Problem Chapter 21 Study Guide Chapter 21 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
Unit	Outcomes	Skills / Objectives	Optional - Essential Questions/Outcomes	Assessments	Resources
Quarter 2					
End-of-Fiscal Period Work for a Corporation (Chapter 22)		<p>Jensen, Sara: The learner will be able to plan and record end-of-fiscal-period adjustments for a merchandising business organized as a corporation. The learner will be able to prepare an income statement for a merchandising business organized as a corporation. The learner will be able to prepare a statement of stockholders' equity for a merchandising business organized as a corporation. The learner will be able to prepare a balance sheet for a merchandising business organized as a corporation. The learner will be able to prepare a statement of cash flows for a merchandising business organized as a corporation. The learner will be able to record closing entries for a merchandising business organized as a corporation. The learner will be able to record reversing entries for a merchandising business organized as a corporation.</p>	<p>Jensen, Sara: Students will be able to prepare end-of-fiscal-period work for a merchandising business organized as a corporation.</p>	<p>Jensen, Sara: Lesson 22-1 Work Together Lesson 22-1 On Your Own Lesson 22-1 Application Problem Lesson 22-2 Work Together Lesson 22-2 On Your Own Lesson 22-2 Application Problem Lesson 22-3 Work Together Lesson 22-3 On Your Own Lesson 22-3 Application Problem Lesson 22-4 Work Together Lesson 22-4 On Your Own Lesson 22-4 Application Problem 22-M Mastery Problem 22-C Challenge Problem Chapter 22 Study Guide Chapter 22 Test</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
Accounting for Partnerships (Chapter 23) - Optional <i>(updated 12/3/17)</i>		<p>Jensen, Sara: The learner will be able to journalize entries to record investments by partners. The learner will be able to journalize entries to record withdrawals by partners. The learner will be able to prepare a distribution of net income statement for a partnership.</p>	<p>Jensen, Sara: Students will be able to understand how partnerships are formed and dissolved, how the earnings are distributed, and how to prepare financial statements for a partnership.</p>	<p>Jensen, Sara: Lesson 23-1 Work Together Lesson 23-1 On Your Own Lesson 23-1 Application Problem</p>	<p>Jensen, Sara: Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>

Curriculum Map - Business and Information Technology Education - Advanced Accounting

		<p>The learner will be able to prepare an owners' equity statement for a partnership.</p> <p>The learner will be able to calculate and record a gain on realization.</p> <p>The learner will be able to calculate and record a loss on realization.</p> <p>The learner will be able to journalize entries to liquidate a partnership.</p>		<p>Lesson 23-2 Work Together</p> <p>Lesson 23-2 On Your Own</p> <p>Lesson 23-2.1 Application Problem</p> <p>Lesson 23-2.2 Application Problem</p> <p>Lesson 23-3 Work Together</p> <p>Lesson 23-3 On Your Own</p> <p>Lesson 23-3 Application Problem</p> <p>23-M Mastery Problem</p> <p>23-C Challenge Problem</p> <p>Chapter 23 Study Guide</p> <p>Chapter 23 Test</p>	
<p>Recording International and Internet Sales (Chapter 24) - Optional</p> <p><i>(updated 12/3/17)</i></p>		<p>Jensen, Sara:</p> <p>The learner will be able to explain the purpose of entering the export and import markets.</p> <p>The learner will be able to describe issues that must be considered before making international sales.</p> <p>The learner will be able to explain the documentation that must be produced to process international sales.</p> <p>The learner will be able to account for international sales.</p> <p>The learner will be able to account for time drafts.</p> <p>The learner will be able to account for an internet sale.</p>	<p>Jensen, Sara:</p> <p>Students will understand accounting for international sales, including how to record internet sales and the challenges involved with selling internationally.</p>	<p>Jensen, Sara:</p> <p>Lesson 24-1 Work Together</p> <p>Lesson 24-1 On Your Own</p> <p>Lesson 24-1 Application Problem</p> <p>Lesson 24-2 Work Together</p> <p>Lesson 24-2 On Your Own</p> <p>Lesson 24-2 Application Problem</p> <p>24-M Mastery Problem</p> <p>24-C Challenge Problem</p> <p>Chapter 24 Study Guide</p> <p>Chapter 24 Test</p>	<p>Jensen, Sara:</p> <p>Century 21 Accounting Multicolumn Journal 10e (Gilbertson - Lehman - Gentene)</p> <p>Aplia Online Working Papers</p>
<p>Unit 1 - Departmentalized Accounting (Ch. 1-4)</p> <p><i>(updated 6/10/21)</i></p>		<p>Jensen, Sara:</p> <p>Students will be able to analyze and record departmental purchases and cash payments.</p> <p>Students will be able to analyze and record departmental sales and cash receipts.</p> <p>Students will be able to calculate and record departmental payroll data.</p> <p>Students will be able to conduct financial reporting for a departmentalized business.</p>	<p>Jensen, Sara:</p> <p>Why might a business decide to record accounting information by department?</p>	<p>Jensen, Sara:</p> <p><u>Formative Assessments</u></p> <p>1-M Mastery Problem</p> <p>2-M Mastery Problem</p> <p>3-M Mastery Problem</p> <p>4-M Mastery Problem</p> <p><u>Summative Assessment</u></p> <p>Reinforcement Activity 1</p>	<p>Jensen, Sara:</p> <p>Century 21 Accounting Advanced 10e (Gilbertson - Lehman - Gentene)</p> <p>Working Papers Ch. 1 -14</p>
Unit	Outcomes	Skills / Objectives	Optional - Essential Questions/Outcomes	Assessments	Resources
Quarter 3					

Curriculum Map - Business and Information Technology Education - Advanced Accounting

<p>Unit 2 - Adjustments and Valuation (Ch. 5-9)</p> <p><i>(updated 6/10/21)</i></p>		<p>Jensen, Sara: Students will be able to conduct inventory planning and valuation for a business. Students will be able to conduct accounting for uncollectible accounts. Students will be able to complete accounting procedures for plant assets. Students will be able to complete transactions for notes payable, prepaid expenses, and accrued expenses. Students will be able to complete transactions for unearned revenue, accrued revenue, and installment notes receivable.</p>	<p>Jensen, Sara: What is inventory valuation and why is it important? What other important adjustments must be considered in order to accurately value a company?</p>	<p>Jensen, Sara: <u>Formative Assessments</u> 5-M Mastery Problem 6-M Mastery Problem 7-M Mastery Problem 8-M Mastery Problem 9-M Mastery Problem</p> <p><u>Summative Assessment</u> Reinforcement Activity 2</p>	<p>Jensen, Sara: Century 21 Accounting Advanced 10e (Gilbertson - Lehman - Gentene) Aplia Online Working Papers</p>
<p>Unit 3 - Corporation Accounting (Ch. 10-14)</p> <p><i>(updated 6/10/21)</i></p>		<p>Jensen, Sara: Students will be able to apply and perform accounting practices related to organizing a corporation. Students will be able to apply and perform accounting practices related to corporate dividends and treasury stock. Students will be able to apply and perform accounting practices related to accounting for bonds. Students will be able to apply and perform accounting practices related to financial reporting and analysis for a corporation. Students will be able to apply and perform accounting practices related to a statement of cash flows.</p>	<p>Jensen, Sara: What are the major differences in accounting procedures for a corporation vs a partnership or sole proprietorship? What are the advantages and disadvantages of various types of stocks and bonds? How would you measure the financial strength of a corporation?</p>	<p>Jensen, Sara: <u>Formative Assessments</u> 10-M Mastery Problem 11-M Mastery Problem 12-M Mastery Problem 13-M Mastery Problem 14-M Mastery Problem</p> <p><u>Summative Assessment</u> Reinforcement Activity 3</p>	<p>Jensen, Sara: Century 21 Accounting Advanced 10e (Gilbertson - Lehman - Gentene) Working Papers Ch. 1-14</p>
<p>Unit</p>	<p>Outcomes</p>	<p>Skills / Objectives</p>	<p>Optional - Essential Questions/Outcomes</p>	<p>Assessments</p>	<p>Resources</p>
<p>Quarter 4</p>					
<p>Unit 4 - Management Accounting (Ch. 15-19)</p> <p><i>(updated 6/10/21)</i></p>		<p>Jensen, Sara: Students will be able to apply and perform accounting practices related to budgetary planning and control. Students will be able to apply and perform accounting practices related to management decision-making using differential analysis. Students will be able to apply and perform accounting practices related to job order costing. Students will be able to make management decisions using differential analysis. Students will be able to complete process costing, activity-based costing, and product pricing procedures.</p>	<p>Jensen, Sara: How do budgets and/or other financial statements help managers plan for the future and make decisions? How do managers analyze the long-term strength of a business? What is unique about accounting for a manufacturing business?</p>	<p>Jensen, Sara: <u>Formative Assessments</u> 15-M Mastery Problem 16-M Mastery Problem 17-M Mastery Problem 18-M Mastery Problem 19-M Mastery Problem</p> <p><u>Summative Assessment</u> Reinforcement Activity 4</p>	<p>Jensen, Sara: Century 21 Accounting Advanced 10e (Gilbertson - Lehman - Gentene) Working Papers Ch. 15-24</p>
<p>Unit 5 - Internal Control & Other Organizational Structures (Ch. 20-24)</p> <p><i>(updated 6/10/21)</i></p>		<p>Jensen, Sara: Students will be able to create and assess internal controls to avoid errors and fraud. Students will be able to apply and perform accounting practices related to the organizational structure of a partnership. Students will be able to apply and perform accounting practices related to the financial reporting for a partnership.</p>	<p>Jensen, Sara: In what ways can managers use internal controls to help avoid fraud? How does financial reporting for a partnership compare to reporting for a not-for-profit?</p>	<p>Jensen, Sara: <u>Formative Assessments</u> 20-M Mastery Problem 21-M Mastery Problem 22-M Mastery</p>	<p>Jensen, Sara: Century 21 Accounting Advanced 10e (Gilbertson - Lehman - Gentene) Working Papers Ch. 15-24</p>

Curriculum Map - Business and Information Technology Education - Advanced Accounting

Students will be able to apply and perform accounting practices related to budgeting and accounting for a not-for-profit organization.
Students will be able to apply and perform accounting practices related to accounting for unearned revenue, accrued revenue, and installment notes receivable.

Problem
23-M Mastery
Problem
24-M Mastery
Problem

Curriculum Map - Business and Information Technology Education - PERSONAL FINANCE

Unit	Benchmarks	Outcomes	Skills / Objectives	Optional - Essential Questions/Outcomes	Assessments	Resources
Quarter 1						
Behavioral Finance (optional) <i>(updated 9/8/19)</i>			<p>Jensen, Sara: <u>Students will be able to:</u></p> <ul style="list-style-type: none"> Identify different ways that they relate to money Assess their own personal values that shape how they make financial decisions Understand how social media can influence spending habits Analyze marketing techniques from social media and advertising that encourage spending Understand how context of various situations can affect the financial decisions they make Define economic terms about the paradox of value Assess which of their personal values most affect how you interact with money 	<p>Jensen, Sara: Students will understand the concept of behavioral finance and why people make certain financial decisions.</p>	<p>Jensen, Sara: none</p>	<p>Jensen, Sara: NGPF Unit 0 Plan</p> <ul style="list-style-type: none"> https://docs.google.com/document/d/1Eh8D1vUzVoZ_7bdd7tjPcwyby4Cfu4noaX01N4D5X0Q/edit?usp=sharing
Unit 1: Taxes <i>(updated 8/2/21)</i>	<p>PERFIN.1.1(A) Benchmark 1.1 Identify various forms of income and analyze factors that affect income as part of the career decision-making process.</p> <ul style="list-style-type: none"> Differentiate between earned and unearned income. Interpret the components of a pay stub to calculate gross and net pay. Identify job benefits and expenses as a component of total income. <p>PERFIN.1.2(A) Benchmark 1.2 Describe the impact of taxes on personal financial planning.</p> <ul style="list-style-type: none"> Explain the purpose of taxes and describe the different types of taxes. Compare and prepare personal income tax forms (e.g., W-4, W-2, 1040EZ, 1040). 		<p>Jensen, Sara: <u>Students will be able to:</u></p> <ul style="list-style-type: none"> Explain where income taxes are collected from and how they provide revenue for public expenses Read a pay stub and describe the different deductions Explain why so few teenagers file taxes Identify common misconceptions about taxes and state the correct facts Identify what types of income are taxed Analyze a number of scenarios to determine who can be claimed as a dependent and if they need to file a tax return Understand the factors that determine 	<p>Jensen, Sara: BMM.HS.1.9 Develop and evaluate a plan to manage money to achieve personal goals.</p> <ul style="list-style-type: none"> BMM.HS.1.9.a Identify various forms of income and analyze factors that affect income as part of the career decision-making process. BMM.HS.1.9.b Identify various ways people earn a living by using the career clusters to explore opportunities. BMM.HS.1.9.c Interpret a pay stub to calculate gross and net pay while identifying benefits. BMM.HS.1.9.d Describe the impact of taxes on personal financial planning BMM.HS.1.9.e Compare and prepare personal income tax forms (e.g., W-4, W-2, 1040EZ, 1040). 	<p>Jensen, Sara: Unit 1 Exam (Taxes)</p>	<p>Jensen, Sara: NGPF Unit 1 Plan</p> <ul style="list-style-type: none"> https://docs.google.com/document/d/1zySZAM1iyCz-8VGz54AX_dncCkXNcyvIQBdcde4WCZA/edit?usp=sharing <p>Standards/Benchmarks</p> <ul style="list-style-type: none"> BMM.HS.1.9.a BMM.HS.1.9.b BMM.HS.1.9.c BMM.HS.1.9.d BMM.HS.1.9.e

		<p>whether or not someone has to file a tax return</p> <ul style="list-style-type: none"> • Explain what a dependent is and establish if they can be claimed as a dependent by someone else on their tax return • Determine whether someone has to file a tax return based on their specific situation • Identify important dates of the tax cycle • Understand the difference between common tax forms • Explain the purpose of a W-4 and how it impacts their paycheck • Analyze and understand the fine print of a sample W-4 • Identify items they need to prepare their tax return • Explain the different ways they can file their taxes • Understand the purpose of a W-2 form and how to use it to file their taxes • Explain how to make a tax payment if taxes are owed 			
<p>Unit 2: Checking (updated 8/2/21)</p>	<p>PERFIN.2.1(A) Benchmark 2.1 Identify various types of financial institutions.</p> <ul style="list-style-type: none"> • Distinguish between the various types of financial institutions. • List the basic services provided by financial institutions. <p>PERFIN.2.2(A) Benchmark 2.2 List the basic services provided by financial institutions.</p> <ul style="list-style-type: none"> • Compare and contrast checking and savings accounts and the forms of financial exchange. • Differentiate among types of electronic monetary transactions (e.g., debit cards, ATM, automatic deposits/payments). • Recognize the cost of interest rates and fees associated with financial services. 	<p>Jensen, Sara: <u>Students will be able to</u></p> <ul style="list-style-type: none"> • Explain what a checking account is used for • Understand the variety of ways they can deposit and withdraw funds from their checking account • Describe the consequences of not being in the banking system • Read a bank statement • Understand what the various components of a bank statement mean to interpret where their money goes • Identify common checking account fees and how to avoid them • Explain how overdraft 	<p>Jensen, Sara: BMM.HS.1.10 Compare and evaluate financial institutions and the services provided.</p> <ul style="list-style-type: none"> • BMM.HS.1.10.a Distinguish between the various types of financial institutions and the basic services provided. • BMM.HS.1.10.b Explain forms of financial exchange (cash, credit, debit, electronic funds transfer, and other emerging payment forms etc.) • BMM.HS.1.10.d Compare and contrast checking and savings accounts and the forms of financial exchange. • BMM.HS.1.10.e Recognize the cost of interest rates and fees associated with financial services. 	<p>Jensen, Sara: Unit 2 Exam (Checking)</p>	<p>Jensen, Sara: NGPF Unit 2 Plan</p> <ul style="list-style-type: none"> • https://docs.google.com/document/d/12LNA7w8OImb9qnLtz3IUrv4saaOh1NcxIV5Kiza-GY/edit?usp=sharing <p>Standards/Benchmarks</p> <ul style="list-style-type: none"> • BMM.HS.1.10.a • BMM.HS.1.10.b • BMM.HS.1.10.d • BMM.HS.1.10.e • BMM.HS.1.10.f

Curriculum Map - Business and Information Technology Education - PERSONAL FINANCE

		<ul style="list-style-type: none"> protection works and the impact of overdraft fees • Read a Checking Account Summary • Compare overdraft policies at major US banks • Understand the criteria or rules that come with a checking account • Avoid additional fees when using a checking account • Analyze the prevalence of online and mobile banking as compared to more analog banking options • Set up online bill pay as one-time and recurring payments • Enumerate the benefits of direct deposit for their paychecks • Navigate an online bank account • Differentiate between person-to-person apps, messenger-based payments, and digital wallets • Assess the adoption rates and conveniences of various mobile banking products • Identify ways they can protect their money in a digital world 	<ul style="list-style-type: none"> • BMM.HS.1.10.f Explain legal responsibilities associated with financial exchanges 		
<p>Unit 3: Saving</p> <p><i>(updated 8/2/21)</i></p>	<p>PERFIN.3.1(A)</p> <p>Benchmark 3.1 Explain the importance of saving to ensure financial security.</p> <ul style="list-style-type: none"> • Differentiate between saving and investing. • Describe why and how people save. • Describe ways to save regularly. • Analyze the power of compounding and the importance of starting early in implementing a plan of saving. 	<p>Jensen, Sara: <u>Students will be able to:</u></p> <ul style="list-style-type: none"> • Describe how saving and investing are different • Understand the fundamentals of saving such as reasons for saving, how much to save, and strategies to enable saving • Explain why it is important to start investing for retirement when you are still young • Identify everyday obstacles Americans experience when trying to save money • Recognize the impact of inflation on savings 	<p>Jensen, Sara: BMM.HS.1.8 Evaluate savings and investment strategies to achieve financial goals.</p> <ul style="list-style-type: none"> • BMM.HS.1.8.a Compare and contrast saving and investing • BMM.HS.1.8.b Set financial goals including the development of a personal budget. • BMM.HS.1.8.c Describe why and how people save. • BMM.HS.1.8.d Analyze the power of compounding through the time value of money and the importance of starting early in implementing a plan of saving. • BMM.HS.1.8.e Compare rates of return and risks between savings 	<p>Jensen, Sara: Unit 3 Exam (Saving)</p>	<p>Jensen, Sara: NGPF Unit 3 Plan</p> <ul style="list-style-type: none"> • https://docs.google.com/document/d/1NXBR93kaTEfCZQZ0MQgFqOW30NFve6daKPq9RlvJ4Nc/edit?usp=sharing <p>Standards/Benchmarks</p> <ul style="list-style-type: none"> • BMM.HS.1.8.a • BMM.HS.1.8.c • BMM.HS.1.8.d • BMM.HS.1.8.e

Curriculum Map - Business and Information Technology Education - PERSONAL FINANCE

			<ul style="list-style-type: none"> • Experience simulated challenges of living paycheck to paycheck • Understand why it is important to maintain an emergency fund • Identify various rules of thumb and strategies to save money • Determine whether a direct deposit or manually saving is the better strategy for them • Understand how compound interest works to increase savings • Explain the difference between a checking and savings account • Compare different savings vehicles such as a savings account, CD, and money market account • Identify important criteria to consider when selecting a savings account 	and investment instruments.		
<p>Unit 7: Investing</p> <p><i>(updated 8/2/21)</i></p>	<p>PERFIN.1.2(A) Benchmark 1.2 Describe the impact of taxes on personal financial planning.</p> <ul style="list-style-type: none"> • Investigate opportunities to defer income taxes based upon participation in employer-sponsored retirement plans (e.g., IRA, 401K, Roth IRA). <p>PERFIN.3.2(A) Benchmark 3.2 Explain the importance of investing to ensure financial security.</p> <ul style="list-style-type: none"> • Explain how investing builds wealth and helps meet financial goals. • Critique investment alternatives. • Compare rates of return and risks between savings and investment instruments. • Discuss the importance of saving and investing as a retirement tool. 	<p>Jensen, Sara: <u>Students will be able to:</u></p> <ul style="list-style-type: none"> • Recognize the value of young people investing early, regularly, and long-term to extract maximum earnings from their investments • Explain how compound interest works and how to harness its power when saving and investing • Understand the importance of estimating how much you will need for retirement • Explain what it means to own stock and how you can make money from it • Identify the risk of investing your money in the stock market • Analyze the performance of individual stocks over time • Explain what a bond is and how an investor makes money 	<p>Jensen, Sara: BMM.HS.1.8 Evaluate savings and investment strategies to achieve financial goals.</p> <ul style="list-style-type: none"> • BMM.HS.1.8.a Compare and contrast saving and investing • BMM.HS.1.8.e Compare rates of return and risks between savings and investment instruments. <p>BMM.HS.1.9 Develop and evaluate a plan to manage money to achieve personal goals</p> <ul style="list-style-type: none"> • BMM.HS.1.9.f Investigate opportunities to defer income taxes based upon participation in employer-sponsored retirement plans (e.g., IRA, 401K, Roth IRA). 	<p>Jensen, Sara: Unit 7 Exam (Investing)</p>	<p>Jensen, Sara: NGPF Unit 7 Plan</p> <ul style="list-style-type: none"> • https://docs.google.com/document/d/1ATH02Fz6cuA_Hiliz8wcuRoDNsioOEIqe7IKAxT9dMc/edit?usp=sharing <p>Standards/Benchmarks</p> <ul style="list-style-type: none"> • BMM.HS.1.8.a • BMM.HS.1.8.d • BMM.HS.1.8.e 	

- from it
- Read a bond fund fact sheet
- Understand the importance of diversifying your investment portfolio
- Explain what Mutual Funds, Index Funds, Exchange Traded Funds, and Target Dates Funds are
- Understand the impact a brokerage fee has on your investment returns
- Describe how a Mutual Fund functions
- Understand the mix of stocks in a popular Index Fund - the S&P 500
- Explain how investing in funds can help you minimize risk and diversify your portfolio
- Use an online, interactive simulation to test your investment strategy
- Understand the cognitive functions and behavioral tendencies humans have that can influence investing decisions
- Explain what a brokerage account is and how you can open one
- Identify different types of retirement accounts and their characteristics
- Explain what robo-advisors are and why more young people are using them today
- Identify some of the advantages and disadvantages of using robo-advisors
- Conduct research on some of the most popular robo-advising and investing apps that people use
- Select investments that you want to

Curriculum Map - Business and Information Technology Education - PERSONAL FINANCE

			invest in through a (fake) 401(k) account <ul style="list-style-type: none"> • Take a risk assessment test and evaluate your results 			
Unit	Benchmarks	Outcomes	Skills / Objectives	Optional - Essential Questions/Outcomes	Assessments	Resources
Quarter 2						
Unit 5: Types of Credit <i>(updated 8/2/21)</i>	PERFIN.4.1(A) Benchmark 4.1 Analyze factors that affect the choice of credit, the cost of credit, and the legal aspects of using credit. <ul style="list-style-type: none"> • Identify the C's of creditworthiness (e.g., collateral, character, capacity, conditions). • Identify advantages and disadvantages of using credit (e.g., credit cards, auto loans, college loans). • Identify sources of financing a purchase and how to shop for a loan. • Explain how credit grace periods, methods of interest calculations, and fees affect borrowing costs. • Understand the rights and responsibilities of consumers according to credit legislation (e.g., truth-in-lending, fair credit reporting, equal credit opportunity, fair debt collection, Frank-Dodd Act of 2010). 		Jensen, Sara: Students will be able to <ul style="list-style-type: none"> • Explain why a person may need or want credit • Identify the major types of credit and their characteristics • Understand and correctly use the three basic components of lines of credit: principal, interest rate, and term • Explain how a credit card works in terms of making purchases and managing payments • Read a Schumer box and identify how terms of the card impact total cost of purchases • Understand how interest is charged and how to avoid or minimize it • Enumerate the differences between debit and credit cards • Identify at least 3 ways a young adult can gain access to a credit card, even before they are 21 • Explain why a secured credit card is an excellent way to build credit • Read a credit card monthly statement • Explain the importance of annual fee, APR, penalty fees and rates, and grace period when selecting a credit card • Evaluate the benefit of common credit card perks and rewards • Select a credit card best suited to their needs • Differentiate 	Jensen, Sara: Students will be able to compare and contrast strategies used to establish, build, maintain, monitor, and control credit.	Jensen, Sara: Unit 5 Exam (Types of Credit)	Jensen, Sara: NGPF Unit 5 Plan <ul style="list-style-type: none"> • https://docs.google.com/document/d/1o2jnQjwXksEzM0uDuYBi13d8Hnz5YS_bry_10_zXH4Q/edit?usp=sharing Standards/Benchmarks <ul style="list-style-type: none"> • BMM.HS.1.11.a • BMM.HS.1.11.b • BMM.HS.1.11.c

- between amortized installment loans and revolving credit lines
- Read an amortization table and understand how the payments are structured
- Consider whether taking out a loan is a good or bad idea in a given circumstance
- Calculate how much an auto loan will cost given special offers as well as standard factors such as down payment, APR, and term
- Compare auto loan offers and decide how they fit within your budget
- Negotiate with car salespeople to get the best deal
- Explain what a mortgage is and why most Americans require one to finance a home
- Use a mortgage calculator to explore how downpayment, credit score, interest rate, and term all impact the total cost of buying a home
- Distinguish between fixed- and adjustable-rate mortgages

Unit 6:
Managing
Credit

(updated
8/2/21)

PERFIN.4.2(A)
Benchmark 4.2 Identify strategies of establishing and maintaining a good credit rating for effective credit management.

Jensen, Sara:
Students will be able to

- Enumerate the components of a credit report and how long each data type is retained
- Understand which people or organizations may review your credit report and why
- Explain key components of the Fair Credit Reporting Act and how it impacts lenders and borrowers
- Understand the prevalence of credit usage in the US
- Explain the

Jensen, Sara:
Students will be able to compare and contrast strategies used to establish, build, maintain, monitor, and control credit

Jensen, Sara:
Unit 6 Exam
(Managing
Credit)

Jensen, Sara:
NGPF Unit 6 Plan

- https://docs.google.com/document/d/1_0RD4a9vw3mYpFt82a4yIImqM-JUlgZx3YwvuvpJBZU/edit?usp=sharing

Standards/Benchmarks

- BMM.HS.1.11.d
- BMM.HS.1.11.e
- BMM.HS.1.11.f

- importance of establishing credit as a method of opening financial opportunity
- Read a credit report
- Understand the importance of reviewing one's credit report and the steps to take to find and dispute errors
- Understand how the information tracked on credit reports impacts lending and employment decisions
- Name the components of a credit score and how they're calculated
- Explain the impact of timely payments and low debt on credit score
- Identify ways of finding out one's credit score
- Describe how your credit score impacts your ability to borrow money and at what rate
- Understand the implications of a thin file and how you can build credit and improve your score
- Summarize the rules contained in the Equal Credit Opportunity Act
- Understand different types of identity theft and how they might occur
- Take steps to identify and prevent personal identity theft
- Explain actions to take if they become a victim of identity theft
- Understand the consequences for not paying one's debts
- Generate a list of responsible strategies that can be used by an individual to pay down and eliminate their debts
- Explain the difference between High Rate and Debt

			<p>Snowball repayment methods</p> <ul style="list-style-type: none"> • Explain what a payday loan is and how it can cause users to fall into a cycle of debt • Identify what financial need payday lenders are meeting and why consumers use payday loans • Explore payday loan regulation and usage rates across the country 			
<p>Unit 8: Insurance (updated 8/2/21)</p>	<p>PERFIN.6.1(A) Benchmark 6.1 Identify common types of risks and basic risk management strategies.</p> <ul style="list-style-type: none"> • Explain how all types of insurance are based on the concepts of risk sharing and statistical probability. • Identify risk management strategies (e.g., retention, avoidance, reduction, transfer). • Identify the various ways to reduce the cost of insurance. <p>PERFIN.6.2(A) Benchmark 6.2 Evaluate insurance as a risk management strategy.</p> <ul style="list-style-type: none"> • Define insurance terminology. • Identify the type of insurance associated with different types of risk (e.g., automobile, personal and professional liability, property, health, life, long-term care, disability). 		<p>Jensen, Sara: <u>Students will be able to</u></p> <ul style="list-style-type: none"> • Identify risks and protection strategies • Illustrate how everyone risks financial loss and how insurance shares that risk • Discuss factors that impact insurance premiums and the relationship between premiums and out-of-pocket expenses • List factors that determine auto insurance premiums • Describe the main types of auto insurance policies and compare state requirements • Explain a deductible, out-of-pocket expenses, and what insurance will pay for in different situations • Choose an appropriate level of car insurance coverage • Understand the importance of having health insurance • Identify the various costs affiliated with having health insurance • Explain how health insurance works and the different types of plans available to them • Understand how government healthcare programs like Medicaid and 	<p>Jensen, Sara: BMM.HS.1.13 Explore the protection and management of assets.</p> <ul style="list-style-type: none"> • BMM.HS.1.13.a Define insurance terminology. • BMM.HS.1.13.b Identify risk management strategies (e.g., retention, avoidance, reduction, transfer). • BMM.HS.1.13.c Identify the various ways to reduce the cost of insurance. • BMM.HS.1.13.d Identify the type of insurance associated with different types of risk (e.g., automobile, personal and professional liability, property, health, life, long-term care, disability). • BMM.HS.1.13.e Calculate recommended insurance premiums for various risks and different income levels. • BMM.HS.1.13.f Discuss the nature of retirement planning • BMM.HS.1.13.g Explain the nature of estate planning 	<p>Jensen, Sara: Unit 8 Exam (Insurance)</p>	<p>Jensen, Sara: NGPF Unit 8 Plan</p> <ul style="list-style-type: none"> • https://docs.google.com/document/d/1XPlycHaW85rHguTmMA5umbZc-O9nSedJGfNqtlZm5iA/edit?usp=sharing <p>Standards/Benchmarks</p> <ul style="list-style-type: none"> • BMM.HS.1.13.a • BMM.HS.1.13.b • BMM.HS.1.13.c • BMM.HS.1.13.d • BMM.HS.1.13.e

- CHIP work and who qualifies for them
- Explore steps they can take to lower their medical costs
 - Understand how millions of Americans get their health insurance
 - Explain the pros and cons of opting into their employer health plan versus buying their own
 - Read the fine print on a health benefits form and shop around for a health insurance plan that works for them
 - Determine what steps you can take if they are faced with expensive medical bills
 - Investigate other types of insurance, such as renters, long term disability, and cell phone insurance, and determine if they are worthwhile expenses
 - Describe the cost and impact of larger societal forms of insurance, like Social Security
 - Investigate other types of insurance, such as renters, long term disability, and cell phone insurance, and determine if they are worthwhile expenses
 - Describe the cost and impact of larger societal forms of insurance, like Social Security
 - Understand the factors that affect insurance premiums and assess an individual's risk level based on personal information
 - Reconcile the immediate cost of insurance premiums versus the unknown risk and cost of accidents, damages, etc.

Curriculum Map - Business and Information Technology Education - PERSONAL FINANCE

<p>Unit 9: Budgeting</p> <p><i>(updated 8/2/21)</i></p>			<p>Jensen, Sara: <u>Students will be able to</u></p> <ul style="list-style-type: none"> • Explain the difference between gross income and net income • Understand the importance of using net income when budgeting • Discuss the 50-20-30 rule and other budgeting strategies to use when creating a budget and to save money • Create a salary-based budget 	<p>Jensen, Sara: BMM.HS.1.8 Evaluate savings and investment strategies to achieve financial goals.</p> <ul style="list-style-type: none"> • BMM.HS.1.8.b Set financial goals including the development of a personal budget. <p>BMM.HS.1.9 Develop and evaluate a plan to manage money to achieve personal goals.</p> <ul style="list-style-type: none"> • BMM.HS.1.9.g Develop and evaluate a personal budget and analyze the cycle of net worth. 	<p>Jensen, Sara: Banzai: Post-Assessment</p>	<p>Jensen, Sara: NGPF Unit 9 Plan</p> <ul style="list-style-type: none"> • https://docs.google.com/document/d/1QJ-z-lJp2APVn7L8K0JjhaGVMvsfokvojOZ8-QP0hq8/edit?usp=sharing • https://teachbanzai.com/ <p>Banzai: Life Scenarios Banzai: Teen Workbook</p> <p>Standards/Benchmarks</p> <ul style="list-style-type: none"> • BMM.HS.1.8.b • BMM.HS.1.9.g
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Curriculum Map - Business and Information Technology Education - Wealth Building

Unit	Outcomes	Skills / Objectives	Optional - Essential Questions/Outcomes	Assessments
Quarter 1				
Behavioral Economics <i>(updated 10/13/21)</i>		<p>Students will be able to:</p> <ul style="list-style-type: none"> • Explain what cognitive bias is and how it can impact our decision-making. • Discuss the cognitive bias of loss aversion and how we feel the effect of losses more than gains • Discuss how the endowment effect and sunk costs are connected to our personal finances • Explore strategies to avoid confirmation bias and overconfidence • Reflect on the various cognitive biases they have • Identify the variety of ways social media marketers use cognitive biases to influence consumer behavior 		<p><u>Summative</u> Unit Test</p>
Income <i>(updated 10/13/21)</i>		<p>Students will be able to:</p> <ul style="list-style-type: none"> • Identify various forms of income. • Analyze factors that affect income as part of the career decision-making process. 	<p>BMM.HS.5.14.a - Identify various forms of income. BMM.HS.5.14.b - Analyze factors that affect income as part of the career decision-making process. BMM.HS.5.17.a - Distinguish between income and wealth.</p>	Types of Income Quiz
Purchasing a Vehicle <i>(updated 10/13/21)</i>		<p>Students will be able to:</p> <ul style="list-style-type: none"> • understand the different payment options • identifying ownership and operating costs for your used car • determine an appropriate price range for a used car • analyze a vehicle history report • students will identify their budget for a used car based on different scenarios, search for different cars, and compare their qualities to find the best matches 	<p>BMM.HS.5.15.a - Analyze financial needs and goals to determine financial requirements. BMM.HS.5.15.b - Apply concepts of financial management to achieve personal goals.</p>	<p>PROJECT - Buying a Used Car</p> <ul style="list-style-type: none"> • https://docs.google.com/document/d/1pPKnfDSg3NglAQadloX6EINXzR5Skg2qP4U8V5YALoc/edit?usp=sharing

Resources

NGPF Unit Plan - Behavioral Economics

- <https://docs.google.com/document/d/1rmyc7NalFx8m6EqEcoVZAmxlcZzMbH7DaYQrxCO4tD0/edit?usp=sharing>

see Canvas

NGPF Lessons

- ROLEPLAY: Buy a Used Car
 - https://docs.google.com/document/d/1_e9QZ0cR3wucVMhniZFS3wCI9Z7ehlf9jp8ByfeyZ6Y/edit?usp=sharing
- FINE PRINT: Vehicle History Report
 - https://docs.google.com/document/d/1Z0FA_Cbal_MWY5Az4pzoCXD4h8TXqTELhJhQHILnySc/edit?usp=sharing

Curriculum Map - Business and Information Technology Education - Wealth Building

Savings & Investments <i>(updated 10/20/21)</i>		Students will be able to distinguish between income and wealth. Students will be able to evaluate the need for saving and investing to ensure financial well-being and wealth building. Students will be able to evaluate saving and investment options and criteria.	Students will be able to assess savings and investment strategies to achieve financial goals.	Summative Assessment (Unit Test)
Unit	Outcomes	Skills / Objectives	Optional - Essential Questions/Outcomes	Assessments
Quarter 2				
Credit <i>(updated 10/20/21)</i>		Students will analyze factors that affect choice and cost of credit. Students will identify strategies to establish and maintain a good credit rating for effective credit management. Students will summarize the loan application process and how it is used to determine the creditworthiness of the applicant. Students will investigate credit laws and regulations.	Students will develop an understanding of strategies used to establish, build, maintain, monitor, and control credit.	Summative Assessment (Unit Test)
Risk Management <i>(updated 10/20/21)</i>		Students will be able to identify common types of risks and basic risk management strategies. Students will be able to evaluate insurance as a risk management strategy.	The student will be able to differentiate between perils and risks in life and how to protect against the consequences of risk.	Summative Assessment (Unit Test)
Real Estate				
Healthcare Literacy <i>(updated 10/21/21)</i>		Students will evaluate choices for positive health and financial well-being and reducing risk. Students will develop critical skills to find and analyze the type of healthcare coverage that meets their needs. Students will feel confident in seeking medical care and advocating for personal health needs and related financial needs. Students will understand the options and considerations for accessing and paying for healthcare through insurance policies and how to avoid debt related to healthcare needs.	Students will develop critical thinking skills related to deciphering and interpreting health-related information and analyzing how personal choices and community-related factors can impact personal health and finances. Students will understand how they can navigate healthcare institutions. Students will understand how they can play an active role in attaining quality healthcare for themselves and family members and manage to pay for it through insurance and personal finances.	Summative Test

NGPF Resources
See Canvas

Resources

NGPF Resources
See Canvas

NGPF Resources
See Canvas

EverFi: Healthcare Literacy



2026 – 2027

Shelby-Rising City Public

School Certified Staff

Negotiated Agreement

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PREAMBLE

THIS AGREEMENT IS MADE AND ENTERED INTO this 10th day of November, 2025, by and between the Board of Education of the School District of Shelby-Rising City Public School, Dist. #32, in the county of Polk in the State of Nebraska (hereinafter referred to as the "Board" or "District" as the context may require) and the Shelby-Rising City Education Association (hereinafter referred to as the "Association").

GENERAL PURPOSE

The Board and the Association recognize that the development of a quality educational program for the children attending the public schools of Shelby-Rising City is a joint responsibility that 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.

NEGOTIATIONS PROCEDURES

The two parties to this Agreement believe the following basic procedures are necessary for good faith bargaining to occur:

Each party will name a negotiations team and indicate a spokesperson, such information to be given to the other party prior to the first session.

Either party may request bargaining be opened by contacting the President or spokesperson of the other party.

Meeting dates and times will be scheduled by mutual consent of the two parties.

Facts, opinions, proposals and counter-proposals will be freely discussed in good faith during the meetings.

All participants shall treat each other professionally and respectfully during discussions and shall give due consideration to all proposals.

Final agreements shall be reduced to writing and signed by both parties.

ARTICLE I

Teacher Rights

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

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

ARTICLE II

Association Rights

A. Association Use Of District Property

Representatives of the Association and its affiliates shall be allowed to conduct Association business on school property during school hours, providing such business does not cause undue interruption of the school program.

The Association shall be allowed the use of the school buildings for meetings, providing that such use does not result in unscheduled maintenance costs, in which case an appropriate fee for that use will be negotiated between the parties to this Agreement.

The Association shall be allowed the use of school equipment including typewriters, computers, duplicating machines, audio-visual equipment, and standard office equipment, provided that the Board may assess the Association a reasonable fee for expendable supplies consumed during such use.

The Association shall be allowed to make reasonable use of the school's communication system, including teachers' mailboxes, intercom, teacher bulletins, email, etc. Such use shall not cause unnecessary interruption of the education program of the school.

ARTICLE III

Salaries

A. Salary Schedule

The salary of each teacher covered by this Agreement shall be determined by the salary schedule attached as Appendix A to this Agreement. Teacher employed full-time under this agreement will be required to work per Board Policy 400.01. (Appendix B - Calendar)

B. Initial Placement

When hired teachers shall be credited with all previous teaching experience and placed on the schedule according to their degree level. All pre-existing hours that are allowed

for schedule placement must be declared and verified at the time of initial employment or the hours will not thereafter be considered for salary schedule placement.

C. Base Salary

The base salary shall be \$39,750.00.

D. Horizontal Movement

Credit for additional hours shall be credited on September 1 and movement on the salary schedule shall take place accordingly. (Unofficial transcript or proof of course completion accepted at this time). All post BA hours shall earn credit for horizontal advancement on the salary schedule up to and including BA+27. Hours in a Master's program will be awarded. All post MA hours shall earn credit for horizontal advancement on the salary schedule up to and including MA+18.

In order to advance horizontally on the salary schedule, the Superintendent, in writing, must approve all hours, if horizontal movement is the intent for the ensuing year. A grade report and an official transcript must be provided by the teacher on or before October 1, in order for the schedule advancement to be awarded.

A maximum of nine hours of approved undergraduate credit in an assigned, endorsed or related teaching field qualifies an employee for advancement to the BA+9 column. Beyond the BA+9 column, all hours must be graduate hours, except hours acquired as a result of a Board and/or Administrative request that the teacher obtain an additional endorsement. Advancement to the MA column and beyond requires acquisition of the MA degree in an assigned, endorsed, or related teaching field.

Teachers employed by the district prior to the 2017-18 school year will be permitted to remain at the MA column if they had already reached the BA+36 level.

E. Vertical Movement

Teachers shall be placed on the proper vertical step in accordance with their experience in the district plus credited prior teaching experience.

F. Movement After Initial Placement

After initial placement on the salary schedule, staff members' schedule movement is limited to a maximum of one horizontal and one vertical column step per year per teacher.

G. Part-Time/Job-Sharing

Part-time and job-sharing employees that hold a contract of .49 or greater will receive salary and fringe benefits prorated according to FTE.

H. Extra Duty

When the district assigns an extracurricular duty to a teacher, the salary shall be in accordance with the provisions of the extra duty/extra-curricular salary schedule attached as Appendix C. "When hired staff shall be credited with all previous extra duty experience and placed on the schedule according to their experience level. All pre-existing sponsorship experiences that are allowed for schedule placement must be declared and verified at the time of initial employment or the hours will not

thereafter be considered on the extra duty salary schedule placement,” and omit language in Appendix C that states, “* - Maximum placement for out of District experience” to reconcile the changed language.

I. Duty Pay

All employees who supervise or work at designated school activities outside of the normal school day will be paid \$40.00 for the activities listed on the duty pay schedule attached as Appendix D. A normal school day, for the purposes of this policy, is defined as Monday through Friday from 7:45 a.m. to 3:45 p.m. This pay does not apply to those jobs listed on the extra duty pay schedule.

J. Pay for Bus Drivers During the Regular School Day

Teachers who hold bus licenses shall be compensated to drive activity trips at current district activity driving rates when transporting students. If the teacher/driver is the activity sponsor, he/she will be paid road time only.

K. Mileage

The district will pay a rate set annually by the Board of Education according to the IRS standard mileage rate when a teacher is required to use his/her car to make authorized trips out of the District.

L. Pay for Admissions to Supervise

Staff members designated to supervise activities and contests will be paid the price of admission to attend these events when passes are not honored or available.

M. Extended Contracts

Where a contractual agreement has been reached between an individual teacher and the district relating to employment beyond the annual employment period, the salary for that extended contract shall be a pro-rata extension of that teacher’s daily rate of pay for the annual employment period.

N. Pay for Unused Leave Days

At the end of each school year each teacher who has 30 accumulated days will be paid \$25 for each of the 11 unused days for that year.

ARTICLE IV

Insurance and Annuities

A. SEE ATTACHED 2026-2027 STANDARD RATES SHEET (Appendix E)

*EHA \$1200 Deductible Plan or \$3800 Deductible HAS-Eligible (Dual Choice)

*When an employee chooses the HAS, the District will deposit the difference between the \$1200 annual premium and the \$3800 HAS annual premium into each employee’s HAS account on January 1.

*EHA PPO 100% A, 75% B, 50% C Coverage – Option 2

*District pays 100% of the premium

B. Disability Insurance

The Board in consultation with the SRCEA will select one company to provide long-term disability insurance for the certified staff. The policyholder will pay the premium.

C. Tax Shelter

The staff may choose to participate in a supplemental retirement option or 403b plan that is managed by 403b Consultants, LLC in Norfolk, NE. Staff may choose to use another investment/management firm with some limitations to the District's ability to offer as a pre-tax option.

D. Complete Annual Coverage

For each teacher who remains in the employ of the Board for the full school year, the Board shall make payment of insurance premiums to provide insurance coverage for the full twelve (12) month period. Upon cancellation or resignation of an employee's contract during the contract year, the employee shall receive insurance coverage as provided herein on a prorated basis for a period which is the same ratio as the number of service day performed by the employee up to the date of cancellation or resignation to the 12-month coverage period.

ARTICLE V

Leaves

A. Leave Days

At the beginning of each school year, each teacher will be credited with 11 paid leave days. The unused portion of such allowance shall be accumulated from year to year to a total of 30 days.

These accumulated days will be designated as sick days. Each school year, each teacher shall use the 11 paid leave days before being allowed to use the accumulated 30 sick days. The Board shall furnish to each teacher a written statement at the beginning of each school year setting forth the total of sick leave credit.

When using the accumulated 30 sick days and after five days of consecutive absence, the Board of Education through the Superintendent, may request a doctor's written statement outlining any continued need for time off, including the probable time of return to work.

After an absence, due to illness, the employee may be asked to sign a statement saying that the absence was due to illness.

Employees will be able to use their accumulated sick leave for illness and/or doctor's appointments in their immediate family. Immediate family shall include spouse, children, mother, father, mother-in-law, father-in-law, grandparents, and grandchildren and anyone living in the household under your care.

B. Emergency Leave Bank

The parties agree that it is in the best interests of the school district's students that certificated staff members miss work only when absolutely necessary. This Emergency Leave Bank is created to address instances in which employees are so ill that they cannot work due to a serious health condition and the employee has accrued inadequate paid sick leave to cover all of his/her absences. Participation in the Emergency Leave Bank is completely voluntary.

Eligibility for Emergency Leave Bank Days

Emergency Leave Bank participants are only eligible to withdraw days from the Emergency Leave Bank if they meet all of the following criteria. Employees must:

1. Be full-time certificated employees.
2. Employed by the school district at the start of the school year. Employees who begin employment in the middle of a school year will not be eligible to participate until they have completed that school year.
3. Have a “serious health condition” as defined under the Family and Medical Leave Act (FMLA) and regulations interpreting the FMLA. Emergency Leave Bank days will not be provided for the serious health condition of family members or for other circumstances qualifying for FMLA protection.
4. Have requested leave through the FMLA/school district’s FMLA policy.
5. Have exhausted all applicable paid leave days and used all accumulated compensatory time.
6. Not receive Workers’ Compensation wage benefits for the days missed. Employees who dispute the denial of Workers’ Compensation wage benefits and are ultimately awarded wage benefits will be required to assign back to the district any benefits received equal to the amounts received from the Emergency Leave Bank.
7. Be deemed ineligible for any short- or long-term disability insurance coverage for which the employee is eligible, regardless of whether that coverage is obtained through the school district or from some other source.
8. Provide the district with adequate medical certification, from a health care provider supporting the absence. The district may require recertification of the condition in accordance with FMLA recertification procedures. The adequacy of medical certification will be determined in the sole and unfettered discretion of the Committee identified below. All documentation of a serious health condition will be maintained confidentially and separately from the regular personnel file.
9. Have contributed one day in each consecutive year of employment in order to be eligible for available days over 10 days.
10. Submit a written application for benefits in writing to the Committee.

Number of Emergency Leave Bank Days

The maximum number of leave bank days employees may receive in any school year is limited in accordance with the chart below:

School Years Completed with District	Emergency Leave Bank Days Available
0-5 years	10 days
6-10 years	15 days
11-20 years	20 days
20 years or more	25 days

Employees who become eligible for Emergency Leave Bank days after the days in the bank have been exhausted will not receive Emergency Leave Bank days. Employees who have received the maximum

number of Emergency Leave Bank days in a school year are ineligible for additional Emergency Leave Bank days for the next full school year.

Contributions

1. Donated leave days are irrevocable and nonrefundable.
2. Employees cannot designate the recipient of the donated days.
3. Each employee may donate a maximum of 1 day of accumulated leave to the bank per year.
4. Employees must have a minimum of 10 days of leave available for their own use after their donation to the bank.

Administration

1. The Emergency Leave Bank shall be administered by the Emergency Leave Bank Committee which shall consist of the Shelby-Rising City Superintendent and the President of the SRCEA.
2. Requests for leave will be reviewed by the Committee. The Committee's approval or denial of any Emergency Leave Bank request shall be final and shall not be subject to any grievance procedure or appeal process.
3. The Committee shall be responsible for keeping all records related to the bank, including participants, requests, approvals and denials, account balance, usage, etc. All documentation of a serious health condition will be maintained confidentially and separately from the regular personnel file.
4. The Committee may distribute Emergency Leave days from the bank until it is depleted. In no event may the Committee distribute days in excess of the number available in the Emergency Leave Bank.
Any unused leave days in the bank at the end of the school year will be carried over to the next school year.

Termination or Dissolution of the Bank

In the event that the Emergency Leave Bank is terminated, dissolved, or otherwise discontinued, any days remaining in the bank will be distributed equally among all employees who have contributed Emergency Leave days to the bank to the extent that full days, rather than fractions of days, may be distributed. Any remaining days will be assumed by the district. Participating employees do not have a property right to Emergency Leave Bank days.

C. Bereavement

Bereavement Leave: All regular full-time employees will be eligible for bereavement leave in the event of a death in your or your spouse's immediate family. Immediate family is defined as: Spouse, Children, Parents, Brothers, Sisters, Aunts, Uncles, Grandparents, Grandchildren, Parents-in-law, Son-in-law, Daughter-in-law, Brothers-in-law, Sisters-in-law, Grandparents-in-law, Stepchildren

The maximum bereavement leave will be three (3) days, including travel time, per occurrence. If additional time is needed or requested, PTO leave or leave without pay may be used with your supervisor's approval.

D. Professional

Teachers shall be granted professional leave as approved by administration.

ARTICLE VI

Professional Growth

A. Policy

Professional Growth: In accordance with Nebraska state statute 79-830, all permanent certificated employees shall be required, every six years, to give evidence of professional growth. Six semester hours of college credit shall be accepted by the Board of Education as evidence of professional growth, or in the alternative, a point system devised by and jointly administered by the Shelby-Rising City Education Association and the administration will be utilized to show evidence of professional growth. Standards for the point system shall be set and communicated annually to all certificated staff.

B. Professional Growth Chart

Teachers on probationary contracts do not need to work at gaining growth hours. However, probationary teachers will be given credit for all college credit. Tenured (permanent) teachers must begin meeting the requirements established through negotiations for professional growth procedures.

Professional growth activity will be documented by completing a Professional Growth Activity Form (found as a Google document). Administration approval will be required for all activities and a request substantiating evidence of the completion of the activity may, with discretion, be required.

Professional growth may be gained in a variety of ways. Points for college credit and/or meetings, workshops, or other professional hours are totaled. The required six (6) points may be earned in a single year or throughout the reporting period.

C. Professional Growth Period

The Professional Growth Period refers to each six (6) year period during which permanent certificated employees are required to give evidence of professional growth. A permanent certificated employee begins his/her initial six (6) year growth period on September 1 in the year that he/she becomes a permanent certificated (tenured) employee, and ends August 31, six (6) years later. The beginning of the seventh year as a permanent certificated (tenured) employee starts the second six (6) year period.

D. Professional Growth Activities

- a. Formal Class Work – One point per college semester hour, undergraduate (approved) or graduate, earned through an accredited college or university. A transcript will serve as evidence of credit earned and will be maintained within the employee's personal file.
- b. Auditing Courses – ½ point per college semester hour, undergraduate (approved) or graduate, completed through an accredited college or university
- c. Supervising Student Teachers – One point for having a student teacher. If the student teacher is assigned to more than one cooperating teacher, the points will be assigned on a proportional basis (three point maximum per six-year period)
- d. Staff Mentoring – One point for staff mentorship when serving as an official mentor for a teacher. Mentors must participate in SRC's New Staff Mentoring Program to be eligible for professional growth points. (three point maximum per six-year period)

- e. Student Mentoring – One point for completing two years as a student mentor in an SRC approved program. (two points maximum per six-year period)
- f. Chairing a Committee – One point per six-year professional growth period for chairing a school committee. (One point maximum per six-year period)
- g. Workshops, Conferences and Special Classes – ½ point per day of participation in workshops, conferences and special classes. The teacher may submit an accumulation of workshops, conferences and special classes for one professional growth point per two days of participation. (up to 3 points may be earned during on-contract time)
 - i. No credit will be allowed for workshop and in-services attended which are part of or required in-service days.
- h. Other Activities – (One point maximum per six-year period)
 - i. ½ point for participation on a Nebraska Department of Education Advisory Committee, on school or college accreditation teams, or other professionally related commissions.
 - ii. ½ point for demonstration teaching and/or presenting to colleagues outside of the district
 - iii. ½ point for completion of adult education classes, if the subject is relevant to the employee’s teaching area
 - iv. ½ point for completion of 6 hours of webinars, if the subject is relevant to the employee’s teaching area

ARTICLE VII

Miscellaneous Provisions

A. Non-discrimination

The Board and the Association agree that there shall be no discrimination, and that all practices, procedures, and policies of the school system shall clearly exemplify that there is no discrimination in the hiring, training, assignment, promotion, transfer, or discipline of teachers or in the application or administration of this Agreement on the basis of race, creed, color, religion, national origin, sex, domicile, marital status, or disability.

B. Separability Clause

If any of this Agreement or any application of the Agreement to any employee or group of employees shall be found contrary to law, then such provisions or application shall not be deemed valid and subsisting except to the extent permitted by law, but all other provisions or applications shall continue in full force and effect.

C. Safety Committee

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

D. Calendar Admission

All parties agree to automatically add the school calendar (Appendix B – Calendar) to the signed negotiated agreement upon board approval of the calendar.

ARTICLE VIII

Duration of Agreement

The terms of this negotiated agreement shall remain in full force and effect from year to year until they are superseded by an agreement of the parties or by an order of the Commission of Industrial Relations.

ARTICLE IX

Document Authorization

In witness whereof the parties hereto caused this contract to be signed by their respective presidents, attested by their respective chief negotiators, and their signatures to be placed hereon, all on this day and year of December 15th, 2025.

Shelby – Rising City Education Association

Shelby – Rising City Board of Education

By _____
Association President

By _____
Board of Education President

By _____
Association Chief Negotiator

By _____
Board of Education Chief Negotiator

APPENDIX A

Shelby - Rising City Public School							
Salary Schedule							
Base Salary	\$39,750.00			Index: H-	4.5%		
				V-	4.5%		
Step/Column	B+0	B+9	B+18	B+27	M+0	M+9	M+18
1	1.00	1.045	1.09	1.135	1.18	1.225	1.27
	\$39,750.00	\$41,538.75	\$43,327.50	\$45,116.25	\$46,905.00	\$48,693.75	\$50,482.50
2	1.045	1.09	1.135	1.18	1.225	1.27	1.315
	\$41,538.75	\$43,327.50	\$45,116.25	\$46,905.00	\$48,693.75	\$50,482.50	\$52,271.25
3	1.09	1.14	1.18	1.225	1.27	1.315	1.36
	\$43,327.50	\$45,116.25	\$46,905.00	\$48,693.75	\$50,482.50	\$52,271.25	\$54,060.00
4	1.135	1.18	1.225	1.27	1.315	1.36	1.405
	\$45,116.25	\$46,905.00	\$48,693.75	\$50,482.50	\$52,271.25	\$54,060.00	\$55,848.75
5	1.18	1.225	1.27	1.315	1.36	1.405	1.45
	\$46,905.00	\$48,693.75	\$50,482.50	\$52,271.25	\$54,060.00	\$55,848.75	\$57,637.50
6		1.27	1.315	1.36	1.405	1.45	1.495
		\$50,482.50	\$52,271.25	\$54,060.00	\$55,848.75	\$57,637.50	\$59,426.25
7		1.315	1.36	1.405	1.45	1.495	1.54
		\$52,271.25	\$54,060.00	\$55,848.75	\$57,637.50	\$59,426.25	\$61,215.00
8		1.36	1.405	1.45	1.495	1.54	1.585
		\$54,060.00	\$55,848.75	\$57,637.50	\$59,426.25	\$61,215.00	\$63,003.75

9		1.405	1.45	1.495	1.54	1.585	1.63
		\$55,848.75	\$57,637.50	\$59,426.25	\$61,215.00	\$63,003.75	\$64,792.50
10		1.45	1.495	1.54	1.585	1.63	1.675
		\$57,637.50	\$59,426.25	\$61,215.00	\$63,003.75	\$64,792.50	\$66,581.25
11				1.585	1.63	1.675	1.72
				\$63,003.75	\$64,792.50	\$66,581.25	\$68,370.00
12				1.63	1.675	1.72	1.765
				\$64,792.50	\$66,581.25	\$68,370.00	\$70,158.75
13					1.72	1.765	1.81
					\$68,370.00	\$70,158.75	\$71,947.50
14					1.765	1.81	1.855
					\$70,158.75	\$71,947.50	\$73,736.25
15					1.81	1.855	1.9
					\$71,947.50	\$73,736.25	\$75,525.00
16						1.9	1.945
						\$75,525.00	\$77,313.75

APPENDIX B

2026-2027 School Calendar

July 2026						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2026						
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2026						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October 2026						
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2026						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December 2026						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Shelby-Rising City Huskies

650 N Walnut Street
402-527-5946 (Fax) 402-527-5133
Shelby NE 68662

August 1-6 - Flex Day for Staff
August 6 - New Staff Orientation
August 7, 10, 11 - Staff Development
August 12 - K-12 Starts School (1:15/1:27 Early Out)
August 17 - Pre-K Starts School
August 26 - PD (1:15/1:27 Early Out)
September 7 - No School Labor Day
September 9 - PD (1:15/1:27 Early Out)
September 16 - Fall PTC (11am - 6pm)
September 23 - PD (1:15/1:27 Early Out)
September 29 - October 3 = Homecoming
October 8 - PD (1:15/1:27 Early Out)
October 17 - End of Quarter (46)
October 24 - Fall Break - No School
October 29 - PD (1:15/1:27 Early Out)
November 11 - PD (1:15/1:27 Early Out)
November 25, 26, & 27 - No School Thanksgiving Break
December 2 - PD (1:15/1:27 Early Out)
December 16 - PD (1:15/1:27 Early Out)
December 18 - 1:27 dismissal & end of semester (41)
December 21 - January 3 - Christmas Break
December 24 to 28 - NSAA Moratorium
January 4 - Teacher Workday (PD)
January 5 - Start of 2nd Semester (Normal day)
January 13 - PD(1:15/1:27 Early Out)
January 27 - PD(1:15/1:27 Early Out)
February 10 - PD (1:15/1:27 Early Out)
February 15th - Spring PTC (11am - 6pm)
February 20 - Winter Break/No School
February 25 - PD (1:15/1:27 Early Out)
March 5 - No School Spring Break
March 10 - PD (1:15/1:27 Early Out)
March 11 - End of Quarter (45)
March 12 - No School Spring Break
March 23 - ACT Day / No Elementary School PK-5 (Tentative)
March 24 - PD (1:15/1:27 Early Out)
March 26 & 29 - No School Easter Break
April 7 - PD (1:15/1:27 Early Out)
April 21 - PD (1:15/1:27 Early Out)
April 27 - No School / SRC Track Meet
May 5 - Seniors Last Day (35)
May 8 - Graduation
May 12 - PD (1:15/1:27 Early Out)
May 19 - Last Day of School (1:15/1:25 dismissal) (45)
May 20 - Teacher Work Day (Grades)
May 21 & 24 / Make-Up Day* (Students &/or Teachers)

January 2027						
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February 2027						
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March 2027						
1	2	3	4	5	6	
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2027						
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2027						
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2027						
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Total Hours	HS/MS	Elementary
	1,159.99	1,118.67

FIRST SEMESTER	
88	Student Days
93	Teacher Contract Days
10	1:15/1:25 Dismissals (PLC/PD)
0	10:10 am Start

MINUTES OF INSTRUCTION	
Regular Day 6-12 = 407	
Regular Day K-5 = 395	
1:25 Day HS/MS = 285	
1:15 Day Elementary = 275	
10:10am Day HS/MS = 287	
10:10am Day Elementary = 275	

SECOND SEMESTER			
6-12 -	K-5		Year
89	88	Student Days	177/176
92		Teacher Contract Days	185
10		1:15/1:25 Dismissals (PLC/PD)	
0		10:10 am Start	

No School

2 hour late start (10:10am)

Alternate HS/MS/ELEM

No School (Parent Teacher Conference)

Beginning/End of Semesters

Early Out (1:25pm)

Professional Development (No School for Students)

End of Quarter

APPENDIX C

Shelby – Rising City Public School					
Salary Schedule					
Extra Duty Salary Schedule – 2026-2027					
Base	\$39,750	Steps			
		20%	22%	20%>2 Periods per day	
Athletic Director	\$7,950		\$8,745		
Duty – Percent of Current Base		1-4 Years	5-8 Years	9-12 Years	13+ Years
			Add 1%	Add 2%	Add 3%
12%	\$4,770		\$5,168	\$5,565	\$5,963
Varsity Head Coach-Football, Volleyball, Track					
Boys & Girls Basketball, Wrestling (MS&HS)					
11%	\$4,373		\$4,770	\$5,168	\$5,565
Varsity Head Golf Coach					
10%	\$3,975		\$4,373	\$4,770	\$5,168
FFA Sponsor					
Head Speech Coach (w/Asst.)					
6%	\$2,385		\$2,783	\$3,180	\$3,578
Varsity Assistant Athletics Coach					
Head Middle School Athletic Coach (No Asst.)					
Head One-Act Coach (No Assistant)					
Head Speech Coach (No Assistant)					
5-12 Instrumental, Pep and Marching Band					
5%	\$1,988		\$2,385	\$2,783	\$3,180
Head Middle School Athletic Coach (w/Asst.)					
Head One-Act Coach (w/Asst.)					
Middle School Musical (Split if more than 1)					
Teammates Coordinator					
Summer Weight Room (40+ Sessions)					
4%	\$1,590		\$1,988	\$2,385	\$2,783
Dance (and Cheer) Team Sponsor					
Junior Class Sponsor (Split if 2)					
Concession Stand					
6-12 Vocal Music					
Student Council Sponsor					
3%	\$1,193		\$1,590	\$1,988	\$2,385
Yearbook (if a class, +2% if not)					
FBLA					
Assistant Coach One-Act or Speech					
Head Middle School Speech Coach					
Middle School Assistant Coach (All Sports)					
Dance Team Coach (No Cheer)					
All School (Spring) Play					

National Honor Society					
Duty – Percent of Current Base	1-4 Years	5-8 Years*	9-12 Years	13+ Years	
		Add 1%	Add 2%	Add 3%	
2%	\$795	\$1,193	\$1,590	\$1,988	
Unified Bowling Coach					
High School Quiz Bowl					
School Improvement Chair (Split if more than 1)					
K-5 Vocal Director (Split if more than 1)					
Girls on the Run					
Media Coordinator/Production					
1%	\$398	\$795	\$1,193	\$1,590	
Class Sponsor (Other than Junior)					
Letterman Club					
Reading Classics					
Middle School Quiz Bowl					
Middle School Assistant Speech Coach					
After School Academic Clubs (Robotics, etc.)					

2% Additional Compensation Clause- Extra prep & practice time/All Coaches of that activity

District Final- Volleyball & Basketball

Round of 16- Football

Team/State Qualifier- One Act and Golf

Wrestling and Speech – If 10 or more participants, 30% qualifying events (6 events). If 9 or less participants, 35% qualifying events

Track – If 20 or more participants, 25% qualifying events (8 events). If 19 or less participants, 30% qualifying events

APPENDIX D

ALL EXTRA DUTIES ARE PAID \$40 PER ACTIVITY

Volleyball

Scorekeeper and P.A. System
Lines People (*If a triangular, pay is \$60)
Libero Tracker
Clock/Scoreboard Operators
Ticket Takers

Football

Announcer and P.A. System
Ticket Takers
School Building Supervisors (Restrooms)
Extra Cashier

Basketball

Clock/Scoreboard Operators
Scorekeeper and P.A. System
Ticket Takers

Track

Ticket Taker

Out of Town Events

Scorekeeper for Basketball and Volleyball Games

Administration Host

\$150 for each extra NSAA Sanctioned District Event held at SRC

APPENDIX E

**Educators Health Alliance
Renewal Rates for Health, Dental, and Dual Choice Options
Effective September 1, 2026
5% Discount Rates Only**

Health Coverage - Active Employees	Network	Renewal Rates -- 5% Discount			
		Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
<i>\$650 Deductible</i>	<i>NEtwork Blue</i>	\$929.10	\$1,718.84	\$1,951.10	\$2,619.83
<i>\$850 Deductible</i>	<i>NEtwork Blue</i>	\$903.99	\$1,672.43	\$1,898.42	\$2,549.09
<i>\$1,050 Deductible</i>	<i>NEtwork Blue</i>	\$880.94	\$1,629.78	\$1,850.00	\$2,484.09
<i>\$1,200 Deductible</i>	<i>NEtwork Blue</i>	\$866.01	\$1,602.08	\$1,818.56	\$2,441.86
<i>\$1,450 Deductible</i>	<i>NEtwork Blue</i>	\$851.24	\$1,574.86	\$1,787.61	\$2,400.34
<i>\$1,900 Deductible</i>	<i>NEtwork Blue</i>	\$815.47	\$1,508.66	\$1,712.49	\$2,299.46
<i>\$4,000 Deductible HSA-Eligible</i>	<i>NEtwork Blue</i>	\$660.70	\$1,222.35	\$1,387.50	\$1,863.04
<i>\$2,500 Deductible (Dual Choice Only)</i>	<i>NEtwork Blue</i>	n/a	n/a	n/a	n/a
<i>\$3,800 Deductible HSA-Eligible (Dual Choice Only)</i>	<i>NEtwork Blue</i>	\$743.27	\$1,375.09	\$1,560.91	\$2,095.88

Health Coverage - Retirees	Network	Renewal Rates			
		Retiree Only	Ret & Child(ren)	Ret & Spouse	Ret, Spouse, & Child(ren)
<i>\$400 Deductible</i>	<i>PSBC/Blueprint Health</i>	\$961.53	\$1,704.56	\$2,019.20	\$2,552.44
<i>\$1,050 Deductible</i>	<i>NEtwork Blue</i>	\$1,038.74	\$1,841.40	\$2,181.33	\$2,757.39
<i>\$4,000 Deductible HSA-Eligible</i>	<i>NEtwork Blue</i>	\$779.08	\$1,381.07	\$1,636.05	\$2,068.03
<i>\$2,500 Deductible</i>	<i>NEtwork Blue</i>	\$876.44	\$1,553.64	\$1,840.47	\$2,326.47
<i>\$3,800 Deductible HSA-Eligible</i>	<i>NEtwork Blue</i>	\$876.44	\$1,553.64	\$1,840.47	\$2,326.47

Dental Coverage	Network	Renewal Rates			
		Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
<i>100% A, 75% B Coverage - Option 1</i>	<i>Network BLUE Dental</i>	\$30.45	\$56.29	\$63.88	\$85.82
<i>100% A, 80% B, 70% C Coverage - Option 3</i>	<i>Network BLUE Dental</i>	\$64.63	\$119.58	\$135.72	\$182.25
<i>PPO - 100% A, 75% B, 50% C Coverage - Option 2</i>	<i>Network BLUE Dental</i>	\$32.79	\$60.62	\$68.81	\$92.45
<i>PPO - 100% A, 80% B, 80% C, 50% D Coverage - Option 4</i>	<i>Network BLUE Dental</i>	\$58.84	\$108.85	\$123.59	\$165.98
<i>PPO - 100% A, B, & C Coverage - Option 5</i>	<i>Network BLUE Dental</i>	\$64.39	\$119.14	\$135.25	\$181.64

718.00 - FISCAL MANAGEMENT INTERNAL CONTROLS

The District will develop the necessary procedures to comply with the following fiscal management internal controls relating to oversight of all federal and state grant programs.

Equipment Management Requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until the District disposes of that equipment, to meet the following requirements of 2 CFR 200.313 and 2 CFR 200.33:

1. Maintain property records procedure and policies (include description, serial number or other identification number, source of funding, acquisition date, etc.);
2. Develop and maintain a physical inventory procedure to occur a minimum of every 2 years;
3. A Control System procedure to ensure adequate safeguards are in place;
4. Develop and implement adequate maintenance procedures for such equipment;
5. Develop and implement sales procedures for such equipment; and
6. Develop and implement disposition procedures for such equipment.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified below from 2 CFR 200.320;

1. A procedure for micro-purchases (Under 15,000);
2. A procedure for small purchases (10,000 to 350,000);
3. A procedure for sealed bids (using Lowest Bidder for over 350,000);
4. A procedure for competitive proposals (including showing why not sealed bids were not used for over 350,000); and
5. A procedure for noncompetitive bids (when sole sourced, must prove only source).

Record Retention: Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub-recipient in accordance with 2 CFR 200.333. Other records will be retained for a period of time as required by law.

Suspension and Debarment: The District may not subcontract with or award subgrants in any Federal assistance program to any person or company who is debarred or suspended and is required to check for excluded parties at the System for Award Management, SAM (formerly the Excluded Parties List System, EPLS) website before any procurement transaction in accordance with 2 CFR 200.213 and Policy 706.07 Suspension and Debarment.

Financial Management: The District must develop and maintain financial management systems to account for federal funds, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Such records must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award in accordance with 2 CFR 200.302. See also §200.450 Lobbying.

The financial management system of each non-Federal entity must provide for the following;

1. A procedure for identification of all Federal awards received and expended and the Federal programs under which they were received;
2. A procedure for accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with reporting requirements
3. A procedure to maintain records that identify adequately the source and application of funds for federally funded activities.
4. A procedure for maintaining effective control over, and accountability for, all funds, property, and other assets.
5. A procedure for comparing District expenditures with budget amounts for each federal award.
6. A procedure to ensure payments of federal funds are made in accordance with 2 CFR 200.305.
7. A procedure for determining the allowability of costs in accordance with 2 CFR 200.305 Subpart E-Cost Principals and the term and conditions of the Federal award.

Program Income: The District will follow the guidance of the Federal awarding agency in how it uses, applies and accounts for all income received under those programs as listed below in accordance with 2 CFR 200.307;

1. Deduction. Ordinarily program income must be deducted from total allowable costs to determine the net allowable costs
2. Addition. With prior approval of the Federal awarding agency program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must be used for the purposes and under the conditions of the Federal award.
3. Cost sharing or matching. With prior approval of the Federal awarding agency, program income may be used to meet the cost sharing or matching requirement of the Federal award. The amount of the Federal award remains the same.

Cost Sharing or Matching: For all Federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the District's cost sharing or matching when such contributions meet all of the following criteria in accordance with 2 CFR 200.306 and a procedure must ensure these criteria are covered:

- (1) Are verifiable from the District's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under 2 CFR 200.305 Subpart E—Cost Principles;
- (5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- (6) Are provided for in the approved budget when required by the Federal awarding agency; and
- (7) Conform to other provisions of the law, as applicable in the terms and conditions of the federal award.

Unexpected or Extraordinary Circumstances: For all Federal awards, If the District does not currently have in place a policy that addresses extraordinary circumstances such as those caused by COVID-19, the District may later amend or create a policy in order to put emergency contingencies in place for Federal and non-Federal similarly situated employees in accordance with 2 CFR 200 et seq. If the conditions exist for charges to be made to the Federal grant, charges may also be made to any non-Federal sources that are used by the District in order to meet a matching requirement. The District may develop a procedure to ensure that federal expenditures during the unexpected or extraordinary circumstance are allowable.

Compensation for personal services:

(a) General. Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages, salaries, and fringe benefits in accordance with 2 CFR 200.430 and .431. Costs of compensation are allowable to the extent that they satisfy the following requirements;

1. Is reasonable for the services rendered and conforms to the established written policy and procedures of the District consistently applied to both Federal and non-Federal activities;

Compensation and fringe benefits: (a) Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits in accordance with 2 CFR 200.431 include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, District employee agreement, or an established policy of the District.

(b) Leave. The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

1. They are provided under established written leave policies;

Standards for Documentation of Personnel Expenses: (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed in accordance with 2 CFR 200.430. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the District;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;

(iv) Encompass both federally assisted and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written policy;

(v) Comply with the established accounting policies and practices of the District; and

(vi) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(vii) Budget estimates do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:

(A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;

(B) Significant changes in the corresponding work activity (as defined by the District's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload

categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

(C) The District's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

(2) In accordance with Department of Labor regulations implementing the Fair Labor Standards Act (FLSA) (29 CFR part 516), charges for the salaries and wages of nonexempt employees, in addition to the supporting documentation described in this section, must also be supported by records indicating the total number of hours worked each day.

802.07 - SCHOOL FOOD PROCUREMENT

The following procurement policy statement shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. This statement is meant to provide guidance to our personnel and vendors on acceptable and / or required procurement practices. Our goal is to fully implement all required and recommended procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and by the State Agency.

Procurement Policy

The purchasing procedure to be followed shall be determined by the anticipated total annual expenditure on items related to the food service program:

- When the annual total for food service program related items is less than \$350,000 per year (per procurement event or in aggregate purchases) this District will follow the informal Small Purchase Procedure.
- When the annual total for food service program related items is greater than \$350,000 per year (per procurement event or in aggregate purchases) this District will follow the Formal Competitive Solicitation Procedures.

Micro-Purchase Procedures

Micro-Purchases may be used for a single purchase under \$15,000 made with a vendor [2 CFR 200.320(a)].

Prices will be reviewed for reasonableness [2 CFR 200.320(a)].

Purchases will be spread equitably among all qualified sources [2 CFR 200.320(a)].

Small Purchase Procedures

For purchases made below the small purchase threshold, a Small Purchase Procedures will be utilized to purchase necessary goods and services. When Small Purchase Procedures are used, this District will take the following steps:

- 1) Contact a minimum of three potential vendors
- 2) Document each vendor's quoted price
- 3) Select the company that provides the lowest, most responsive, and responsible bid
- 4) Inform all bidding companies in writing of the final decision made by the sponsor
- 5) Write contract for meal service between the sponsor and the winning bidder.

Formal Competitive Solicitation Procedures

For purchases made in excess of the small purchase threshold, a Formal Competitive Solicitation will be conducted. When Formal Competitive Solicitation Procedures are used, this District will take the following steps:

- 1) Prepare an IFB or RFP document specifically addressing the items to be procured
 - a. Include detailed specifications
 - b. Ensure price will be most heavily weighted
- 2) Publicly announce and advertise the bid/proposal at least 30 calendar days prior to bid opening
 - a. Announcements will include the date, time and location in which bids will be opened
- 3) Determine the most responsive and responsible bid/proposal by using the selection criteria set forth in the bid/proposal document
 - a. Responsive bidders will be those whose bid/proposal conform to all of the terms, conditions and requirements of the IFB/RFP
- 4) Award the contract
 - a. To the most responsive and responsible bidder based on the criteria set forth in the IFB/RFP
 - b. At least two weeks before program operations begin
 - c. If a protest is received, it must be handled in accordance with 7 CFR 210.21
- 5) Retain all records pertaining to the formal competitive bid process for a period of five years plus the current year

(Note: If the bid threshold established in the sponsor's procurement policy statement is less than \$150,000, the smaller bid threshold will govern.)

This District incorporates the following elements into the Procurement Policy Statement, as required by 2 CFR 200 and 7 CFR parts 210.

- A. Competition: We shall demonstrate our goods and services are procured in an openly competitive manner. Competition will not be unreasonably restricted. [7 CFR 210.21(c)(1)] [2 CFR Part 200.319(a)(1-7)]
- B. Comparability: We recognize for true competition to take place, we must maintain reasonable product specifications to adequately describe the products to be purchased and

the volume of planned purchases based upon pre-planned menu cycles. 2 CFR 200.319(a)(6)

C. Documentation: We shall maintain for the current year and the preceding three years all menus, production records, invitations to bid, bid results, bid tabulations or any other significant materials that will serve to document our policies and procedures. [2 CFR 200.318(i)]

D. Code of Conduct: This program shall be governed by the attached Code of Conduct and it shall apply to all personnel, employees, directors, agents, officers, volunteers or any person(s) acting in any capacity concerning the food service procurement program. [2 CFR 200.318(c)(1)]

E. Procurement Review Process: This procurement plan shall receive an internal program review on an annual basis by a staff person who is not associated with food service procurement process. This review shall be summarized in written form and kept with the other required program documentation.

F. Contract Administration: Purchases shall be checked or verified by designated staff to assure that all goods and services are received and prices verified. All invoices and receipts shall be signed, dated, and maintained in the documentation file. [2 CFR Part 200.318(b)]

G. General Requirements:

- Small, minority and women's businesses enterprises and labor surplus firms are used when possible. [2 CFR 200.321]
- Ensure compliance with Buy American Provision. [7 CFR 210.21(d)]
- A cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. [2 CFR 200.323(a)]
- Documented Procurement Procedures and activities will be maintained. [2 CFR 200.318(a)]

H. Duties of Food Service Supervisor:

1. To work with staff and clients in developing acceptable menus for breakfast and lunch.
2. To compile market orders or requisitions for purchases which accurately reflect the total quantities of required foods to be ordered per (day, week or month).
3. To place and confirm orders with vendors, or make plans to purchase the required items.

4. To keep program menus up to date by testing and using new products and seeking feedback from staff and clients.
5. To send out bid quotation forms to vendors who have expressed an interest in doing business with the sponsor.
6. To make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service and price.
7. To work with vendors on a fair and equal basis.
8. To develop a list of acceptable brands. (multiple Brands per bid item when possible)
9. To conduct an in-house procurement review once per year

School Food Authority Code of Conduct

The District seeks to conduct all procurement procedures in compliance with state and federal regulations and to prohibit conflicts of interest with employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by Federal, State, or local funds if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

No officer, employee, or agent of the District may solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

Officers, employees, or agents of the District who violate this policy shall be subject to appropriate disciplinary actions.

Legal Reference: 2 CFR 200 Uniform Admin. Reqrmts, Cost Principles,

and Audit Reqrmts for Federal Awards

7 CFR 210 National School Lunch Program

2 CFR 200.317-326 Super Circular

7 CFR 210.21 NSLP Procurement

7 CFR 220.16 Breakfast Program

7 CFR 225 Summer Food Service Program

7 CFR 3016—Uniform Admin. Reqrmts For Grants And
Coop. Agreements To State And Local Govnmnts

Approved: December 15th, 2025 Reviewed: December 15th, 2025 Revised _____



Shelby-Rising City Schools

Mechanical Sales, Inc. Preventative Maintenance Agreement

2026

Prepared for:
Tucker Tejkl
Superintendent
Steve Stewart
Head of Maintenance
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Prepared by:
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Mechanical Sales, Inc. Mission Statement.

"To be the Manufacturers' Representative of choice in Nebraska and Iowa for World Class HVAC Equipment and Systems Expertise. We will provide Contractors, Engineers and Owners with Timely Manufacturers' Information and Systems Application Expertise to Successfully Design, Procure, Install and Maintain Buildings with Comfort, Efficiency, Safety and Ease of Operation throughout the lifetime of the facility."

Systems Application

The Mechanical Sales team consists of 45 Sales Engineers with over 700 years of combined experience in the HVAC industry. Our local design communities tap into this collective expertise to assist them in offering their clients efficient designs and the latest in today's technologies.

Service

Mechanical Sales has 14 dedicated parts and service professionals with over 180 years of combined experience in serving commercial and industrial HVAC systems and controls. With the advancements in microprocessor based control systems, MSI has invested the resources in training and certifying our entire staff with today's technology. We are fluent in all industry recognized equipment-to-building management integration communication protocols.

Parts

Mechanical Sales has stocking locations in Nebraska and Iowa with experienced professionals dedicated to serving large commercial and industrial after-market parts needs.

Our People

Our staff is factory trained and certified. This single source responsibility for the sale, system startup, and warranty service provides our clients with the assurance that prompt professional attention is provided on every sale.

This commitment and our investment in continuing education provides our clients the confidence that our team is prepared to help make their facility as efficient and productive as possible and that we are qualified to handle any challenging problem or situation.

Clients depend on MSI equipment and services to run their businesses. These businesses include manufacturing facilities, laboratories, research and development, hospitals, data centers, schools, universities, assisted living facilities and office buildings.

The mission of the MSI service team is to create exceptional value for our clients. Every day we hope to earn their business.

MSI provides a challenging, rewarding, and stable work environment that encourages professional development and continual improvement for our diverse workforce.

Preventative Maintenance Program Objectives

Preventive Maintenance is the most effective way to reduce the total cost of ownership and protect your significant investment in HVAC Technology. Lost production is an element in the total cost of ownership equation, and when preventive maintenance is regularly performed the risk of downtime or lost production is minimized. Not only does preventive maintenance reduce the risk of failure, it delays the wear out period of HVAC equipment, spreading the investment costs over a longer period and giving the owner the opportunity to plan and implement the correct end of life or replacement activities for the application. In addition to reducing the cost of ownership, preventive maintenance activities are beneficial from a safety and production standpoint. Well-functioning and maintained equipment works at its highest performance and quality levels and is safer to use.

Genuine OEM Parts

Protecting the customer's investment with parts that meet or exceed the original OEM specifications increases the reliability and correct operation of the equipment.

Written Reports

A service work order will be provided to the customer's representative following each maintenance visit. All attempts will be made to provide the same service technician for all scheduled inspections. The service work order will list the inspection date, individual to report to, work to be performed, and any special instructions. When our service is complete, you will receive a copy of the work order that details what was accomplished and lists any unusual conditions and/or deficiencies found.

Preferential Service

As part of this agreement, Shelby-Rising Schools is entitled to preferential service over non-contract customers. This ensures your business will receive preferential treatment in the scheduling of any emergency repairs. Our professional staff will dispatch a technician to your building to handle the problem in the manner you would expect from Mechanical Sales.

Our 24-hour Priority Emergency Service phone number is: **(402) 339-0306**.

Authorized Warranty Agent

Mechanical Sales, Inc. is the warranty and servicing agent of several Companies in the state of Nebraska, and Iowa. This gives you the peace of mind that all the resources of Mechanical Sales are uniquely available at the local level. Mechanical Sales makes available to our customers the technical resources of the mechanical equipment we represent, and our fleet of service engineers provide back-up support and 24-hour emergency service. Mechanical Sales also warrants that the preventive maintenance we perform is in compliance with general mechanical practices and authorized by the manufacturer of the equipment. If we do not do it right, we will redo it until it is right.

Owner Training and Education

Mechanical Sales believes in educating our customers. We encourage Shelby-Rising School personnel to observe, ask questions and work with our service technicians to learn the operational aspects of the facilities HVAC systems. We will meet with you annually to modify the scope of this agreement to complement your expertise. We believe that an educated owner is in the best position to collaborate and achieve the high-performance building operation originally designed.

Preventative Maintenance Agreement Scope of Services

Mechanical Sales' professional technicians will perform a thorough inspection of the equipment listed below. The purpose and scope of this inspection is to provide you with a better understanding of the HVAC equipment as observed at the time of the inspection and perform routine preventative tasks. It will include an inspection of the equipment listed on the equipment schedule along with the preventative maintenance tasks as listed below.

The inspection will be conducted in accordance with the industry's best practices. At the end of the inspection, the technician will report any shortcomings with the HVAC system directly to the owner representative. Mechanical Sales and the owner representative can then formulate the optimal plan for executing any needed repairs. Any repairs made will be subject to the Company's published labor rate for the service area at that given time.

Equipment List to be Maintained

MFG	Equipment Type	Model #	Quantity	# of Visits / 12 months
Daikin	RTU-1	MPS020B	1	1
Daikin	RTU-2	MPS010B	1	1
Daikin	RTU-3	MPS010B	1	1
Daikin	RTU-4	MPS025B	1	1
Daikin	ERV-1	DPS010A	1	1
Daikin	ERV-2	DPS010A	1	1
Daikin	ERV-3	DPS025A	1	1
Daikin	VRV System	REYQ	Multiple Systems	1

Activities Section & Tasking List

Presented below are the tasks to be performed by type of equipment covered in the equipment schedule. Note: asterisk * indicates the specific task will be performed only if applicable to the specific piece of equipment.

Cooling Cycle – RTU/ERV Preventative Maintenance Checklist

1. Report in with the Customer Representative.
2. Review customer logs with the customer for operational problems and trends.

General Assembly

1. Inspect for leaks and report leak check results.
2. Inspect heat wheel condition and operation.
3. Check the sheaves and pulleys for wear and alignment.
4. Verify proper damper operation.
5. Check mechanical linkages for wear, tightness, and clearances.
6. Verify clean condenser and evaporator.
7. Verify clean evaporator fan.
8. Verify clean air filters.
9. Verify the operation of the crankcase oil heater(s), if applicable.

Controls and Safeties

1. Verify the operation of the Microtech III controller, if applicable
2. Verify the operation of the discharge air temperature control device, if applicable.
3. Report in with the Customer Representative.
4. Review customer logs with the customer for operational problems and trends.

Clarifications and Exemptions

Filter changes are not included in this agreement. Filters must be inspected and changed as needed to ensure optimum system operation. AHU coil cleaning and belt changes are also not included in this agreement.

Parts or components replacement and the labor to perform this work are not included under this agreement unless specifically listed in the scope of services. However, MSI will be available to make the required repairs or replacements on a time and material basis. Mechanical Sales, Inc. will invoice such services at the Company's published labor rate for the service area at that given time.

If overtime labor is necessary, and requested by the customer outside of standard working hours the customer is liable for the overtime differential cost.

Investment Amount and Billing Terms

Feel free to contact me if you have any questions or concerns regarding the information contained in this Mechanical Sales, Inc. Preventative Maintenance Agreement. If you would like us to proceed with the solution presented above, sign the acceptance line below (including PO# if applicable) and return a copy so that we can begin to mobilize our efforts to complete services as quickly as possible. We appreciate the opportunity to provide you with this solution and look forward to working with you on this and servicing your needs in the future.

Emergency coverage was waived but is available on a time and material basis. Contract Customers receive parts discounts on these repairs.

Duration:

This Maintenance Agreement shall remain in effect for an initial term of 1 year(s) beginning on 01/01/2026 (the "Effective Date") and continue from year to year thereafter until terminated. Either party may terminate this agreement upon thirty (30) days written notice prior to the anniversary date of the agreement.

One Year Agreement PM Price - \$10,075.00- Effective 01/01/2026 through 12/31/2026

*Price does not include applicable sales tax

This proposal is valid for: 30 Days

Payment will be In Advance as follows: on the first week of January 2026 the (Effective Date) of this agreement, Mechanical Sales, Inc. will provide an invoice in the amount of \$10,075.00 and will be due upon receipt.

The contract price shall be subject to adjustments yearly to recognize any changes in costs. Notice of proposed adjustments to the annual price will be provided to you at least thirty (30) days prior to agreement renewal date.

BANKED HOURS OPTION

The customer can also choose to pre-purchase an allotted amount of banked hours to be utilized at their discretion in addition to the (1) annual visit throughout the active service agreement year.

MAINTENANCE CONTRACT CUSTOMER RATES (01/01/2026-12/31/2026)

HVAC Labor/Travel Hours

Daytime Hours (8:00 am – 4:30 pm, Monday thru Friday)	\$165.00/hour
After Hours (4:30 pm – 8:00 am, Monday thru Friday)	\$247.50/hour
Saturday Hours	\$247.50/hour
Sunday and Holiday Hours	\$330.00/hour

TRAVEL and Expense

Mileage	\$1.20/mile
Per Diem + Overnight Lodging	\$60.00/night + Lodging Cost/night

Note:

For after-hours/emergency calls, there is a 4-hour minimum charge to dispatch a service technician.

*****Shelby-Rising City Public Schools elects to include 30 banked hours @ \$165.00/hour within the dates of 01/01/2026 thru 12/31/2026*****

TOTAL \$4,950 for Banked Hours

- 10% of total banked hours can be rolled over to next year's agreement.
- Banked hours pricing does not include mileage. It is strictly for labor. Mileage will be invoiced separately on a trip-by-trip basis.
- Drivetime to and from Shelby-Rising City Schools will be deducted from banked hours.
- Banked hours can be utilized for repairs, owner training, or a fall pm visit.
- If a technician is onsite making a repair utilizing banked hours and the customer requests they stay to complete the repair after hours rather than return the next day the difference will be invoiced separately.

Acceptance Letter

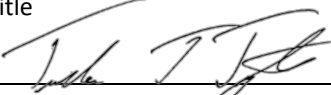
This shall become a valid agreement upon signature by the customer and signature by a Mechanical Sales representative in the approval blocks below.

Customer Acceptance:

Shelby-Rising City Public Schools
Customer Company Name

Tucker T Tejkl
Customer Acceptance (Printed Legal Name)

Superintendent
Title

 12/15/25
Customer Acceptance (Signature) Date

Mechanical Sales, Inc. Approval:

Gina Sand
Mechanical Sales Approval (Printed Legal Name)

Bldg Life Solution Manager
Title

Mechanical Sales Approval (Signature) Date

Purchase Order

Please provide a Customer Representative. This individual is an essential contact for prompt communication when Mechanical Sales, Inc. is:

- Scheduling visits
- Arriving on site and will need access to equipment
- Sending completed work orders
- Reporting equipment deficiencies found that will require additional repairs

Steve Stewart
Customer Representative

steves@shelby.esu7.org
Email

(402) 366-7429
Phone

NOTE: This Agreement is subject to final approval by Mechanical Sales, Inc.

Vickie Turner is the Service Coordinator for HVAC Services and is responsible for scheduling all program services. Vickie can be reached at 402-537-9222 for scheduled, emergency, or normal service requests.

General Conditions

It is understood that the equipment covered under this agreement is in maintainable condition and eligible for maintenance agreement. If at the time of the first inspection repairs are found necessary, such repair charges will be submitted for the owner's approval. If these charges are declined, those unit(s) will be eliminated from the agreement and the price of the agreement will be adjusted in accordance with equipment covered.

Parts or components replacement and the labor to perform this work are not included under this agreement. However, MSI will be available to make the required repairs or replacements upon receiving authorization. Service Contract customers receive a discounted rate on parts only.

This agreement does not include Emergency Service Response, but Service Contract customers receive priority service during normal working hours on scheduled business days.

Preventative Maintenance will be performed during normal business hours, which are defined as 8:00 a.m. to 4:30 p.m., Monday through Friday, excluding Saturdays, Sundays, and holidays (unless noted otherwise under "Notes/Exclusions.").

Reasonable means of access to the equipment being maintained shall be provided by the owner. Our Service does not include the normal operation of your system, such as starting, stopping, or resetting of the equipment described. However, Mechanical Sales, Inc. (MSI) shall be permitted to start and stop all equipment necessary to perform the herein agreed services.

MSI shall not be liable for any loss, delay, injury or damage that may be caused by circumstances beyond its control, but not restricted to acts of God, war, civil commotion, acts of Government, fire, theft, corrosion, electrolytic action, floods, lightning freeze-ups, lock-outs, differences with other trades, riots, explosions, quarantine restrictions, delays in transportation, shortage of vehicles, fuel, labor, materials, malicious mischief.

MSI's responsibilities for injury or damage to persons or property that may be caused by or arise through the maintenance service, or use of the system(s) shall be limited or damage caused directly by our negligence in performing or failing to perform our obligations under this agreement. In no event shall MSI be liable for business interruption losses or consequential or speculative damages.

We will not be required to make safety tests, install new attachments, or appurtenances, add additional controls, and/or revamp or renovate existing systems with devices of a different design or function to satisfy conditions established by insurance companies, laboratories, government agencies, etc.

In the event the system is altered, changed, or moved, MSI reserves the right to terminate or renegotiate the agreement based on the condition of the system after the changes have been made.

MSI reserves the right to discontinue the maintenance service agreement at any time, without notice, unless all payments under this contract have been made as agreed.

If replacement of parts are included in this agreement, it is understood that MSI will not be responsible for the replacement or repair of boiler tubes, boiler sections, boiler refractory, chimney, breaching, refrigeration evaporators, refrigeration condensers, water coils, steam coils, concealed air lines, fan housings, ductwork, water balancing, decorative casting, equipment piping, or other structural or non-moving parts of the heating, ventilation, and air conditioning systems. Replacement control valves and dampers, when in our judgment they are required, are included. MSI will not be required to make replacements or repairs necessitated by reasons of negligence, misuse or other causes beyond our control except ordinary wear and tear.

If equipment becomes non-repairable due to the unavailability of replacement parts, MSI will no longer be required to maintain or service such equipment as part of this agreement. However, MSI will assist the owner in replacing the equipment at prevailing services rates.

It is agreed that the equipment, piping, ductwork, controls, etc. have been installed basically as shown on the contract drawings for this building and that the installation and performance of these systems is acceptable to the owner.