

Board of Education Regular Meeting
Monday, September 9, 2024 5:30 PM
McKinley Education Center
301 West F Street
North Platte, NE 69103-1557

1. **Call to Order**
2. **Roll Call**
3. **Posting of the Open Meetings Act**
4. **Approve the publication of the September 9, 2024, regular meeting of the Board of Education**
5. **Approve the agenda for the September 9, 2024, regular meeting of the Board of Education**
6. **Pledge of Allegiance and Announcements**
7. **Communications**
 - 7.1. Foundation Report/Staff Recognitions
8. **Consent Agenda**
 - 8.1. Approve the minutes of the August 12, 2024, regular meeting of the Board of Education
 - 8.2. Approve the minutes of the August 21, 2024, Budget Work Session
 - 8.3. Approve the minutes of the August 29, 2024, Board of Education Committee of the Whole meeting.
 - 8.4. Approve the administrative contract for Colette Sauer effective August 8, 2024
 - 8.5. Approve the teaching contract of Kendra Burkholder beginning on August 21, 2024
 - 8.6. Approval of Financial Claims and Reports
9. **Reports and Discussion Items**
 - 9.1. Safety and Security Report

9.2. Monthly Financial & Budget Report

9.3. Facilities Update

9.4. Superintendent Report

9.4.1. Sale of Property

9.4.2. 2025-2030 Strategic Plan Update

9.4.3. SRO Contract

10. Public Comment

11. Action Items

11.1. Request Approval of the 2024-2025 North Platte Public School district budget of disbursements and transfers.

11.2. Request Approval of 2024-2025 Property Tax Request Resolution.

11.3. Request approval of School Resource Officer Contract

11.4. Request approval of 2024-2025 Safety and Security Plans.

12. Future Board Calendar

13. Adjournment

Board of Education Regular Meeting

McKinley Education Center
301 West F Street
North Platte, NE 69103-1557
Monday, August 12, 2024 5:30 PM

1. Call to Order

2. Roll Call

Present: Jo Ann Lundgreen, Cindy O'Connor, Skip Altig, Angela Blaesi

Absent: Matthew Pederson and Emily Garrick

Motion to excuse Matthew Pederson and Emily Garrick from this regular meeting of the North Platte Public Schools Board of Education

Yeas: Cindy O'Connor, Skip Altig, Angela Blaesi and Jo Ann Lundgreen

Absent: Matthew Pederson and Emily Garrick

3. Posting of the Open Meetings Act

4. Approve the publication of the August 12, 2024, regular meeting of the Board of Education

Motion by Angela Blaesi second by Skip Altig to approve the publication of this meeting

Yeas: Skip Altig, Angela Blaesi, Jo Ann Lundgreen and Cindy O'Connor

Absent: Matthew Pederson and Emily Garrick

5. Approve the agenda for the August 12, 2024, regular meeting of the Board of Education

Motion by Skip Altig second by Cindy O'Connor to approve the agenda of this meeting

Yeas: Angela Blaesi, Jo Ann Lundgreen, Cindy O'Connor and Skip Altig

Absent: Emily Garrick and Matthew Pederson

6. Pledge of Allegiance and Announcements

7. Communications

7.1. Foundation Report/Staff Recognitions

Executive Director of the North Platte Public Schools Foundation, Terri Burchell, reported that the Class Act Scholarships have been renamed the Gordon Peeks Scholarships in honor of the long time North Platte educator. She commented on recent fundraisers the Evening of Excellence and golf tournament. Ms. Burchell explained a change this year in the process of choosing employees of the month. Also, she reported that last year over \$11,000 was raised during Change Wars and that they will start again soon. She reported on various other upcoming events. Director Burchell also announced Nicole Bruck as a new Board member for the NPPSF. Jo Ann Lundgreen thanked Ms. Burchell for many things the Foundation does for NPPSD and asked about the new student led podcast.

8. Consent Agenda

8.1. Approve the minutes of the July 8, 2024, regular meeting of the Board of Education

- 8.2. Approve the minutes from the July 8, 2024, Student Fees Hearing
- 8.3. Approve the minutes of the July 8, 2024, American Civics Hearing
- 8.4. Approve the minutes of the July 16, 2024, Budget Workshop
- 8.5. Approve the minutes of the July 25, 2024, Board of Education Committee of the Whole
- 8.6. Accept the resignation of Megan Fish effective July 16, 2024
- 8.7. Approve the teaching contract of Robin Whiley effective for the 2024-2025 school year
- 8.8. Approve the teaching contract of Bradley Neilsen effective for the 2024-2025 school year.
- 8.9. Approval of Financial Claims and Reports

Board member Angela Blaesi requested that item 8.9 Approval of Financial Claims and Reports be removed from the consent agenda.

Motion by Angela Blaesi second by Cindy O'Connor to remove item 8.9 from the consent agenda
Yeas: Jo Ann Lundgreen, Cindy O'Connor, Skip Altig and Angela Blaesi
Absent: Matthew Pederson and Emily Garrick

Motion by Angela Blaesi second by Cindy O'Connor to approve the remaining items on the consent agenda
Yeas: Jo Ann Lundgreen, Cindy O'Connor, Skip Altig and Angela Blaesi
Absent: Matthew Pederson and Emily Garrick

President Lundgreen recommended that a Board budget work session be held before the Budget Hearing scheduled for August 29th. Dr. Rhodes will send out a poll to determine scheduling of this budget work session for next week.

9. Reports and Discussion Items

9.1. Monthly Financial & Budget Report

Executive Director of Finance Stuart Simpson reported on deposits and expenditures for each fund. He noted that a number of grant reimbursements have been coming in which will be reflected on the August financial statements. He reviewed the cash flow and asked the Board to reference the full financial report attached to the agenda for additional information.

Matthew Pederson arrived at 5:44 p.m.

9.2. Legislative Update

Superintendent Rhodes talked about some of the legislative bills being presented at the current special session of the Nebraska Unicameral. One of the proposed bills reduces tax levy request limits in increments over the next few years. Skip Altig reported that he meets with his legislative committee Friday in Lincoln and will likely have more information after that. Stuart Simpson noted that information from this special session is moving fast.

9.3. Superintendent's Report

9.3.1. Opening of Schools

Superintendent Rhodes is excited for tomorrow when the Pre-9th grade students return to school with the 10th -12th grade students coming the next day. He has been touring buildings to assure they are ready for students. Eisenhower Elementary had renovations over the summer and it was a push to get it done, but he feels it will be ready. He thanked the maintenance and custodial staff

for their hard work over the summer to get the buildings ready for students to return and especially the clean up after the construction at Eisenhower.

9.3.2. 2025-2030 Draft Strategic Plan Presentation

Superintendent Rhodes outlined the process for developing the first draft of a strategic plan which included a committee of 32 school and community members as well as two facilitators. He felt the mission statement they developed is specific to North Platte and our Canteen Spirit. Dr. Rhodes also summarize the beliefs, parameters, objectives and strategies developed for the first draft of the 2025-2030 Strategic Plan. He noted that the strategies in this draft are firm but committee action teams will come together in several future meetings to develop the steps for each of the strategies. The process will be completed in January. At that time a second draft of the 2025-2030 Strategic Plan will be presented to the Board for review and potential approval at the February regular meeting of the Board. Board members commented positively on the process and the first draft of this plan.

9.4. Discuss and Prioritize Board Goals

President Lundgreen noted that the order of the Board goals has been set as 1) Accountability and Student Achievement 2) District Resources and 3) Advocacy. She suggested another Board work session to determine steps to take and determine how to measure Board success towards these goals. Skip Altig and Matthew Pederson agreed on the order of the three goals as it will align with the new strategic plan. After some discussion it was suggested that the work session be scheduled no sooner than October and in light of Board members common goals no outside facilitator would be needed.

9.5. Committee of the Whole Structure

Cindy O'Connor is suggesting the Committee of the Whole format be changed to be more like previous Board Subcommittee meetings. When there were two separate subcommittees the meetings were sometimes held in one of the school buildings. If the Board chooses to change the format it was noted that due to technical reasons video recording of the meeting would not be possible. However, an audio recording could be done and made available to patrons. It was suggested that if this change is made, a calendar for visits should be developed in advance allowing for notice to the building staff and that, of course, the Board would work around student schedules. Angela Blaesi commented that since the regular meeting of the Board would remain in the same spot and be video recorded that she was okay with the potential change to the Committee of the Whole. Dr. Rhodes stated that to make this change Policy #2002A Standing Committees, Temporary and Special Committees would need to be updated.

10. Public Comment

11. Action Items

11.1. Change dates for the Committee of the Whole Meetings to October 24th and December 19th and cancel the Committee of the Whole Meeting for November

These date changes are recommended to avoid scheduling conflicts with holidays and the Annual Nebraska Association of School Board meeting in November.

Motion by Skip Altig second by Angela Blaesi to change the Committee of the Whole dates as suggested

Yeas: Jo Ann Lundgreen, Cindy O'Connor, Skip Altig, Angela Blaesi and Matthew Pederson
Absent: Emily Garrick

8.9. Approval of Financial Claims and Reports

This item was removed from the consent agenda earlier in the meeting. Angela Blaesi wanted to make sure that a personal charge on the school credit card, which she identified during the monthly audit, had been reimbursed. Stuart Simpson informed her that the charge had been paid back to the District.

Motion by Angela Blaesi second by Cindy O'Connor to approve the Financial Claims and Report

Yeas: Cindy O'Connor, Skip Altig, Angela Blaesi, Matthew Pederson and Jo Ann Lundgreen
Absent: Emily Garrick

12. Future Board Calendar

Future Board events and opportunities were discussed.

13. Adjournment

Motion by Angela Blaesi second by Skip Altig to adjourn this meeting at 6:29 p.m.

Yeas: Skip Altig, Angela Blaesi, Matthew Pederson, Jo Ann Lundgreen and Cindy O'Connor
Absent: Emily Garrick

President, Jo Ann Lundgreen

Secretary, Cindy O'Connor

Draft

Work Session
McKinley Education Center
301 West F Street
North Platte, NE 69103-1557
Wednesday, August 21, 2024 10:00 AM

1. Open Work Session

President Jo Ann Lundgreen called the work session to order at 10:00 a.m.

2. Roll Call

All Present: Jo Ann Lundgreen, Emily Garrick, Matthew Pederson, Angela Blaesi, Skip Altig and Cindy O'Connor

3. Public Comment

Mike Jacobson – 3020 West Leota – Senator Jacobson updated the Board on recent decisions and changes made at the Nebraska Legislature special session involving property tax relief and county, city and school funding.

4. Budget Workshop

Board Members reviewed goals identified at the previous Board work session held on July 16, 2024.

President Lundgreen outlined positive changes in programs, courses and student sports that have come to NPPSD in the past few years. She noted that the budget should be a reflection of the priorities and expectations of our community. All Board members agreed that student success is their most important goal.

Executive Director of Finance Stuart Simpson presented information on three possible plans for the Proposed Tax Request due to the Nebraska Department of Education in September.

- 1) Plan A has a total tax ask increase of 1.5%
- 2) Plan B has no tax ask increase
- 3) Plan C is a tax ask decrease of 4%.

Administration and Board members discussed cuts that have been made to the 2024-2025 proposed budget. They also discussed additional changes which could be made to the budget under each of the plans. Superintendent Rhodes commented on potential pitfalls of future budgets on decisions made now including the potential difficulties of building a cash reserve and repair costs if the depreciation savings are lowered.

It was noted that even with a reduction in spending in the 2024-2025 budget an increase in the tax ask could be necessary because of changes in property tax valuations which could reduce state aid to North Platte Public Schools.

Board members asked clarifying questions and commented on each plan. Concerns were expressed about smaller miscellaneous expenses that could be cut at all levels. The potential of extending uniform replacement and curriculum adoption cycles was suggested.

President Lundgreen commented that although economic growth which should boost student enrollment is potentially coming to the community, NPPSD has not yet seen that. In the future larger cost saving changes such as boundary changes and school consolidations may be needed.

5. Close Work Session

President Lundgreen closed the work session at 11:57 a.m.

Draft

**Committee of the Whole
McKinley Education Center
301 West F Street
North Platte, NE 69103-1557
Thursday, August 29, 2024 5:30 PM**

1. Call to Order

2. Posting of the Open Meetings Act

3. Roll Call

All Present

4. Approval of Publication

Motion by Angela Blaesi second by Skip Altig to approve the publication of this meeting.

Yeas: Matthew Pederson, Emily Garrick, Jo Ann Lundgreen, Cindy O'Connor, Skip Altig and Angela Blaesi

5. Approval of Agenda

Motion by Matthew Pederson second by Angela Blaesi to approve the agenda for this meeting.

Yeas: Jo Ann Lundgreen, Cindy O'Connor, Skip Altig, Angela Blaesi, Matthew Pederson and Emily Garrick

6. Pledge of Allegiance

7. Board Engagement

Skip Altig attended a NASB meeting on August 16th in Lincoln and discussed legislative bills that have recently passed and their potential impact on North Platte Public Schools.

Matthew Pederson reported that his son is enjoying his time at school and commented on the great preschool program NPPSD has to offer.

Angela Blaesi reported that she has spoken with the principals of the schools in her District and things are going great.

Emily Garrick commented that all the Board members went to the recent NASB area membership meeting. After attending one of the sessions, she has suggestions on ways to improve acclimation of new board members. She also learned useful information on communicating with stakeholders.

Cindy O' Connor felt that area membership meetings are very informative.

Jo Ann Lundgreen reported that she attended the new teacher welcome a few weeks ago. She and Angela Blaesi attended a leadership group at Jefferson made up of incoming 5th graders. She attended the area membership meeting and the all-school welcome back event. She also participated in a NASB president circle Zoom meeting.

President Lundgreen, prompted by past circumstances, has reviewed the consent agenda process and found that it has not been consistent. Mrs. Lundgreen would like to standardized the consent agenda process. Her plan is to read the consent agenda and then call for any questions from Board

members. This change in procedure would be an opportunity for Board members to ask questions or to have an item removed.

It was also noted that the Committee of Whole meetings very closely resemble a regular Board of Education meeting. To change the procedure for Committee of the Whole meetings Dr. Rhodes will lead the meeting from the main agenda item forward. It was suggested that the Committee of the Whole meetings be done at the school buildings much like the subcommittee meetings were formerly held.

8. Public Comment

There was no public comment.

9. Agenda

9.1. Staffing Update

Human Resources Director, Kevin Mills, announced that due to a large kindergarten class at Lincoln Elementary School an additional teacher has been hired to maintain the preferred Kindergarten to 2nd grade student to teacher ratio of 1/20-22. Mr. Mills is still hiring paraprofessionals which he says has been challenging. Some para placements have been adjusted after utilization reviews, but he is always looking for quality candidates.

9.2. Finance and Budget Update

The Board members have discussed the 2024-2025 Budget at several prior meetings. After these discussions plans B, B1, and C remained for consideration. The executive team of the Board and administration met to discuss options and added Plan B1 which is a 1.1% increase in property taxes under the \$1.05 levy and a 1.37% decrease in total taxes. Assuming a 10% average valuation increase Plan B1 would be a reduction of \$3 tax per \$220K of valuation. Plan B is a neutral tax asking, plan B1 is requesting approximately \$420,000 less in total taxes asked for yet the District would still be able to put \$500k in cash reserves and keep the special building fund at \$750K. Plan C does not allow building fund and cash reserves. Many Board members felt that to be fiscally responsible the building of reserves is needed.

9.3. SPED Strategies Report

Erica Johnson, Director of Special Services, reported on SPED Strategies which is a grant funded program partnering with the Nebraska Department of Education. SPED Strategies is support for all Adams and Madison staff, not just special education teachers. The main focus of the SPED Strategies program is teaching inclusive practices. Mrs. Johnson reported on positive information gathered from staff surveys of the first session.

9.4. PLC Report

Superintendent Rhodes presented key points of the District's professional learning process. The school calendar has consistent PLC training times built into the early out Wednesdays. The three big ideas to be worked on in PLC's this school year are 1) Focus on Learning 2) Create a Collaborative Culture 3) Focus on Results. Dr. Rhodes went on to describe working in Cycles of Inquiry. He commented that North Platte Public School has common formative and summative assessments. A program has been written by our technology department to gain real time knowledge of student progress to help with assessing students and evaluating strategies. Dr.

Rhodes provided the Board with a schedule of PLC topics for the 2024-2025 year and talked about goals for each building.

10. Adjournment

Motion by Angela Blaesi second by Skip Altig to adjourn this regular meeting of the Board of Education at 6:54 p.m.

Yeas: Cindy O'Connor, Skip Altig, Angela Blaesi, Matthew Pederson, Emily Garrick and Jo Ann Lundgreen.

President, Jo Ann Lundgreen

Secretary, Cindy O'Connor

DRAFT

North Platte Public Schools
Operating Fund
August 2024

Check No	Check Date	Vendor Name	Payment Amount	Invoice No
9/20/24		Payroll	\$1,751,194.30	
00638833	9/3/2024	MATHESON TRI-GAS/LINWELD	\$136.25	0030206486
00638841	9/3/2024	HOMETOWN LEASING	\$3,123.23	0032800045
00638799	9/3/2024	HOMETOWN LEASING	\$7,833.00	0032800072
00638891	9/3/2024	EAKES OFFICE SOLUTIONS	\$3,386.88	0032800121 4-15
00638892	9/3/2024	HOMETOWN LEASING	\$3,386.88	0032800121 4-15
00638838	9/3/2024	HOMETOWN LEASING	\$1,144.08	0032800122
00638831	9/3/2024	HOMETOWN LEASING	\$38,564.24	0032800292
00638866	9/3/2024	ALLTEAM SPORTSWEAR	\$36.00	007188
00638866	9/3/2024	ALLTEAM SPORTSWEAR	\$2,608.00	007462
00638866	9/3/2024	ALLTEAM SPORTSWEAR	\$265.00	007686
00638835	9/3/2024	OCLC	\$617.24	1000386505
00638861	9/3/2024	QUALITY SOUND & COMMUNICATIONS INC	\$147.00	105717
00638854	9/3/2024	KNAPP ELECTRIC CO	\$855.48	1130402
00638844	9/3/2024	PRO PRINTING & GRAPHICS/THE COPY HOUSE	\$4.25	125272
00638857	9/3/2024	MIKE'S MOTORCYCLE & ATV REPAIR	\$19,897.00	12697
00638857	9/3/2024	MIKE'S MOTORCYCLE & ATV REPAIR	\$19,897.00	12860
00638881	9/3/2024	CXTEC	\$3,189.98	13026C
00638889	9/3/2024	SECURLY INC	\$5,775.00	131220
00638884	9/3/2024	HINTON'S LOCK & ALARM	\$800.00	13464
00638863	9/3/2024	SAM'S LAWN SERVICE	\$760.00	13953
00638865	9/3/2024	TIME AND TOOL EQUIP RENT	\$38.00	146360
00638888	9/3/2024	PROTEX CENTRAL INC	\$926.08	154809
00638888	9/3/2024	PROTEX CENTRAL INC	\$5,548.02	154989
00638886	9/3/2024	NEBRASKA SAFETY & FIRE EQUIPMENT INC.	\$360.00	16838
00638886	9/3/2024	NEBRASKA SAFETY & FIRE EQUIPMENT INC.	\$540.00	16839
00638886	9/3/2024	NEBRASKA SAFETY & FIRE EQUIPMENT INC.	\$540.00	16840
00638886	9/3/2024	NEBRASKA SAFETY & FIRE EQUIPMENT INC.	\$540.00	16841

00638827	9/3/2024	PLANBOOK EDU LLC	\$4,116.00	2024-15877
00638800	9/3/2024	REGION V	\$120.00	2024-25 MEMBERSHIP
00638878	9/3/2024	NORTH PLATTE BULLETIN	\$123.75	203838
00638868	9/3/2024	ESU #16	\$27,922.00	2040
00638882	9/3/2024	ESU #16	\$27,922.00	2040
00638890	9/3/2024	WYEBOT, INC	\$1,350.00	224-10604
00638826	9/3/2024	ONE LESS THING	\$75.00	242399
00638855	9/3/2024	KOHLER TRAILER SALES & SERVICE	\$891.25	25691
00638855	9/3/2024	KOHLER TRAILER SALES & SERVICE	\$29.95	25778
00638885	9/3/2024	NCS PEARSON INC	\$2,500.00	25807065
00638848	9/3/2024	ATC GROUP SERVICES LLC	\$558.75	2587751
00638885	9/3/2024	NCS PEARSON INC	\$3,125.00	25982767
00638859	9/3/2024	NORTH PLATTE WINNELSON CO.	\$41.69	288824 01
00638859	9/3/2024	NORTH PLATTE WINNELSON CO.	\$99.71	289157
00638818	9/3/2024	PLATTE VALLEY COUNSELING, LLC	\$375.00	28-AUG-24
00638859	9/3/2024	NORTH PLATTE WINNELSON CO.	\$99.00	290226
00638852	9/3/2024	ECCA CONTROL LLC	\$650.00	2926
00638822	9/3/2024	DRAFIX SOFTWARE, INC	\$3,020.00	30826
00638858	9/3/2024	MILLER, DANIEL	\$135.00	322680
00638834	9/3/2024	NEBRASKA LIBRARY COMMISSION	\$5,051.00	32387
00638839	9/3/2024	HOMETOWN LEASING	\$4,264.92	32800326
00638837	9/3/2024	HOMETOWN LEASING	\$4,782.36	32800334
00638830	9/3/2024	HOMETOWN LEASING	\$4,034.28	32800335
00638832	9/3/2024	LINCOLN LIBRARY PRESS, THE	\$677.00	33394R
00638862	9/3/2024	RED ARROW	\$55.00	35562
00638862	9/3/2024	RED ARROW	\$55.00	35596
00638847	9/3/2024	AKRS EQUIPMENT SOLUTIONS, INC	\$1,055.24	3929941
00638887	9/3/2024	ONE CALL CONCEPTS INC	\$12.80	4070544
00638853	9/3/2024	INSPECT TO MANAGE	\$1,800.00	410
00638809	9/3/2024	COHAGEN TRANSFER AND STORAGE	\$2,178.00	430765
00638876	9/3/2024	NASB	\$1,031.87	50899
00638880	9/3/2024	COMPUTER CABLE CONNECTION INC	\$26,725.00	5536
00638880	9/3/2024	COMPUTER CABLE CONNECTION INC	\$4,815.00	5545

00638880	9/3/2024	COMPUTER CABLE CONNECTION INC	\$3,165.00	5546
00638880	9/3/2024	COMPUTER CABLE CONNECTION INC	\$10,825.00	5547
00638842	9/3/2024	MULTICARD INC	\$173.00	61716
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$25.00	6280391513
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$34.60	6280391514
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$27.31	6280391515
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$25.00	6280391516
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$51.80	6280392002
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$25.00	6280392011
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$39.60	6280392012
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$28.30	6280392013
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$25.90	6280393974
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$27.00	6280395155
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$27.10	6280395161
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$32.70	6280395165
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$27.00	6280395167
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$25.00	6280397238
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$34.60	6280397239
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$27.31	6280397240
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$25.00	6280397241
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$51.80	6280398008
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$25.00	6280398017
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$39.60	6280398018
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$28.30	6280398019
00638849	9/3/2024	AUCA CHICAGO LOCKBOX	\$25.00	628393973
00638802	9/3/2024	STRINGS N' THINGS INSTRUMENT REPAIR	\$25.00	649801
00638845	9/3/2024	STRINGS N' THINGS INSTRUMENT REPAIR	\$15.00	649802
00638802	9/3/2024	STRINGS N' THINGS INSTRUMENT REPAIR	\$84.00	649803
00638845	9/3/2024	STRINGS N' THINGS INSTRUMENT REPAIR	\$15.00	649805
00638845	9/3/2024	STRINGS N' THINGS INSTRUMENT REPAIR	\$10.00	649806
00638845	9/3/2024	STRINGS N' THINGS INSTRUMENT REPAIR	\$22.00	649807
00638846	9/3/2024	YANDAS MUSIC & PRO AUDIO	\$59.40	691647
00638801	9/3/2024	ROSE CUSTOM GUITAR CASES	\$114.00	699793

00638845	9/3/2024	STRINGS N' THINGS INSTRUMENT REPAIR	\$17.00	756399
00638802	9/3/2024	STRINGS N' THINGS INSTRUMENT REPAIR	\$35.00	756400
00638856	9/3/2024	MENTZER OIL COMPANY	\$3,454.21	82224
00638877	9/3/2024	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	\$35.00	82318
00638877	9/3/2024	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	\$225.00	82320
00638843	9/3/2024	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	\$26.00	82321
00638877	9/3/2024	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	\$26.00	82322
00638808	9/3/2024	CITY OF NORTH PLATTE	\$188.64	8.23.24
00638843	9/3/2024	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	\$26.00	82326
00638840	9/3/2024	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	\$399.00	82989
00638877	9/3/2024	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	\$225.00	83091
00638821	9/3/2024	CENGAGE LEARNING	\$7,599.68	84762745
00638860	9/3/2024	PRO ROLLOFF LLC	\$227.55	8513
00638851	9/3/2024	CHITWOOD, JOE	\$100.00	8524
00638865	9/3/2024	TIME AND TOOL EQUIP RENT	\$1,855.69	8693227012434
00638850	9/3/2024	CHEM-AQUA, INC	\$779.15	8801964
00638850	9/3/2024	CHEM-AQUA, INC	\$361.46	8809527
00638864	9/3/2024	SNELL SERVICES INC	\$6,395.00	91316
00638864	9/3/2024	SNELL SERVICES INC	\$3,034.99	91351
00638864	9/3/2024	SNELL SERVICES INC	\$314.50	91387
00638864	9/3/2024	SNELL SERVICES INC	\$4,055.52	91389
00638864	9/3/2024	SNELL SERVICES INC	\$6,038.00	91617
00638817	9/3/2024	PEPSI BEVERAGES COMPANY	\$520.00	98324004
00638820	9/3/2024	APPLE COMPUTER	\$448.00	AAA2466459
00638815	9/3/2024	MILLS, KEVIN	\$100.00	AUG '24 CELL
00638816	9/3/2024	MORALES, MOLLY	\$39.32	AUG '24 MLG
00638811	9/3/2024	HENLINE, MARCIA	\$36.59	AUG '24 MLG
00638807	9/3/2024	BUSCHER, BRANDY	\$100.00	AUGUST '24 CELL
00638814	9/3/2024	MILLER-CARTER, MONICA	\$31.76	AUGUST '24 MLG
00638881	9/3/2024	CXTEC	\$14,405.00	CI15881
00638883	9/3/2024	ESU COORDINATING COUNCIL	\$3,629.00	COOP002890
00638803	9/3/2024	BEAR KILLER, CODY	\$150.00	DUAL CREDITS
00638836	9/3/2024	OVERDRIVE, INC	\$2,250.00	H-0106281

00638829	9/3/2024	ICEV	\$4,125.00	INV07909
00638829	9/3/2024	ICEV	\$1,500.00	INV07910
00638823	9/3/2024	GREAT MINDS PBC	\$6,999.72	INV195039
00638823	9/3/2024	GREAT MINDS PBC	\$2,561.71	INV197953
00638871	9/3/2024	KOUMA, KAYLEEN	\$144.18	JULY '24 MLG
00638870	9/3/2024	HAWLEY, REBECCA	\$43.22	JULY '24 MLG
00638867	9/3/2024	AMAN, DANIELLE	\$34.17	JULY '24 MLG
00638869	9/3/2024	GOC, KELSIE	\$12.93	JULY '24 MLG
00638872	9/3/2024	LEZOTTE, JORDAN	\$407.36	JULY-AUG '24 MLG
00638873	9/3/2024	LIENEMANN, CHERISH	\$126.23	JULY-AUG '24 MLG
00638819	9/3/2024	UEHLING, JANELLE	\$384.45	JUNE-AUG '24 MLG
00638875	9/3/2024	EAGLE COMMUNICATIONS	\$200.00	MC-1240753017
00638875	9/3/2024	EAGLE COMMUNICATIONS	\$505.00	MCC-1240753155
00638824	9/3/2024	MAKE MUSIC INC	\$1,663.47	MM6872769
00638874	9/3/2024	TEXTHELP INC	\$2,571.92	NPPS
00638828	9/3/2024	WHEELING JESUIT UNIVERSITY	\$450.00	NPPS2024
00638875	9/3/2024	EAGLE COMMUNICATIONS	(\$150.00)	PA-2240726169
00638806	9/3/2024	BRUNKHARDT, AUSTIN	\$307.57	PARENT MILEAGE
00638869	9/3/2024	GOC, KELSIE	\$120.00	REIMBURSEMENT
00638825	9/3/2024	NEBRASKA ASSOC FOR CIA	\$500.00	RETREAT
00638819	9/3/2024	UEHLING, JANELLE	\$100.00	SEPT '24 CELL
00638879	9/3/2024	CDW GOVERNMENT INC	\$379.58	SR29080
00638880	9/3/2024	COMPUTER CABLE CONNECTION INC	\$379.58	SR29080
00638804	9/3/2024	BERGLUND, JACKIE	\$200.00	STIPEND
00638805	9/3/2024	BLAKELY, ANN MARIE	\$200.00	STIPEND
00638813	9/3/2024	MILLER, JODI	\$200.00	STIPEND
00638810	9/3/2024	GAYMAN, VICKY	\$132.78	STIPEND
00638812	9/3/2024	MID-PLAINS COMMUNITY COLLEGE	\$60.00	V0007148
00638812	9/3/2024	MID-PLAINS COMMUNITY COLLEGE	\$65.00	V0007149
00638812	9/3/2024	MID-PLAINS COMMUNITY COLLEGE	\$55.00	V0007171
00638812	9/3/2024	MID-PLAINS COMMUNITY COLLEGE	\$70.00	V0007200
00638812	9/3/2024	MID-PLAINS COMMUNITY COLLEGE	\$45.00	V0007201
00638812	9/3/2024	MID-PLAINS COMMUNITY COLLEGE	\$30.00	V0007206

00638812	9/3/2024	MID-PLAINS COMMUNITY COLLEGE	\$30.00	V0007209
00638795	8/30/2024	BRADY, CLINTON F.	\$70.00	9.2.24
00638796	8/30/2024	LEE, HEATHER	\$70.00	9.2.24
00638797	8/30/2024	PURDY, RYAN	\$70.00	9.2.24
00638798	8/30/2024	SWEDBERG, COLLIN	\$70.00	9.2.24
00638793	8/28/2024	NEBRASKA PORTRAITS	\$4,680.00	24.08.08
00638792	8/28/2024	HENNE, JEFF	\$90.00	8.28.24
00638794	8/28/2024	OBERMEIER, MARK	\$150.00	8.29.24
00638791	8/28/2024	CITY OF NORTH PLATTE	\$599.00	HOME COMING
00638789	8/27/2024	SODEXO INC & AFFILIATES	\$7,201.86	100258819
00638790	8/27/2024	WHITETAIL SCREEN PRINT	\$3,100.00	18182
00638788	8/27/2024	NORTHWESTERN PUBLIC SERVICE	\$23.81	81224
00638788	8/27/2024	NORTHWESTERN PUBLIC SERVICE	\$722.20	81624
00638788	8/27/2024	NORTHWESTERN PUBLIC SERVICE	\$18.93	81627
00638787	8/26/2024	LAMPE, DICK	\$500.00	08-26-2024_1
00638782	8/26/2024	JENNER, JERRY	\$160.00	08-26-2024_1
00638786	8/26/2024	WILKENING, CLINTON	\$160.00	08-26-2024_2
00638784	8/26/2024	KIRBY, JANE	\$210.00	08-26-2024_3
00638781	8/26/2024	BERLINER, AMBER	\$140.00	08-26-2024_4
00638783	8/26/2024	KEARNEY HIGH SCHOOL	\$140.00	08-26-2024_5
00638785	8/26/2024	LINCOLN PIUS X	\$170.00	08-26-2024_6
00638778	8/23/2024	MILLER, CHRIS	\$50.00	08-23-2024_1
00638779	8/23/2024	MILLER, MARCUS	\$50.00	08-23-2024_2
00638780	8/23/2024	SWEDBERG, MICAH	\$50.00	08-23-2024_3
00638777	8/22/2024	LEWIS, WILLIAM	\$2,609.45	08-22-2024_1
00638765	8/22/2024	BERLINER, AMBER	\$210.00	08-22-2024_1
00638766	8/22/2024	BROWNAWELL, CARI	\$210.00	08-22-2024_2
00638767	8/22/2024	CASH-WA DISTRIBUTING CO.	\$1,617.77	08-22-2024_3
00638768	8/22/2024	LINCOLN PUBLIC SCHOOLS	\$150.00	08-22-2024_4
00638769	8/22/2024	WARDYN, MEGAN	\$850.00	08-22-2024_5
00638774	8/22/2024	SOLIANT HEALTH, LLC	\$2,160.00	21007896
00638774	8/22/2024	SOLIANT HEALTH, LLC	\$7,362.50	21008376
00638770	8/22/2024	HALL, CHERYL	\$1,000.00	#36

00638772	8/22/2024	KOHLER, AMY	\$1,398.93	AUG '24 PAYROLL
00638773	8/22/2024	MCNEEL, JENNIFER	\$565.00	AUG '24 PAYROLL
00638771	8/22/2024	HANEBOG, BRILEY	\$468.24	AUG '24 PAYROLL
00638776	8/22/2024	HUMPHREYS, DELANA	\$300.00	AUG '24 PAYROLL
00638775	8/22/2024	STANSBERY, HALEY	\$83.94	AUG '24 PAYROLL
00638762	8/21/2024	HILD PROPANE	\$2,171.00	2024-2025
00638763	8/21/2024	NORTHWESTERN PUBLIC SERVICE	\$295.88	8724
00638764	8/21/2024	VERIZON WIRELESS	\$75.10	9970982459
00638764	8/21/2024	VERIZON WIRELESS	\$1,727.20	9971164352
00638761	8/20/2024	NATIONAL INSURANCE SERVICES	\$127.41	08-20-2024_1
00003607	8/20/2024	INTERNAL REVENUE SERVICE	\$564,570.13	20-AUG-24
00003605	8/20/2024	NEBRASKA RETIREMENT SYSTEMS	\$483,857.47	20-AUG-24
00003600	8/20/2024	NEBRASKA STATE TAX COMMISSIONER	\$86,781.30	20-AUG-24
00003603	8/20/2024	NATIONWIDE	\$24,478.99	20-AUG-24
00003604	8/20/2024	AMERICAN FIDELITY ASSURANCE CO.	\$10,184.04	20-AUG-24
00003599	8/20/2024	VISION SERVICE PLAN	\$4,679.45	20-AUG-24
00638758	8/20/2024	NATIONAL INSURANCE SERVICES	\$4,601.34	20-AUG-24
00003601	8/20/2024	AMERICAN FAMILY LIFE ASSURANCE CO.	\$4,397.46	20-AUG-24
00638757	8/20/2024	MADISION NATIONAL LIFE	\$3,524.90	20-AUG-24
00003606	8/20/2024	AMERICAN FIDELITY	\$3,113.92	20-AUG-24
00638753	8/20/2024	ERIN M. MCCARTNEY, CHAPTER 13 TRUSTEE	\$2,468.00	20-AUG-24
00638754	8/20/2024	ERIN M. MCCARTNEY, CHAPTER 13 TRUSTEE	\$2,468.00	20-AUG-24
00638755	8/20/2024	ERIN M. MCCARTNEY, CHAPTER 13 TRUSTEE	\$2,468.00	20-AUG-24
00638759	8/20/2024	NORTH PLATTE PUBLIC SCHOOLS FOUNDATIC	\$1,544.87	20-AUG-24
00003602	8/20/2024	NEBRASKA CHILD SUPPORT PAYMENT CENTE	\$1,224.00	20-AUG-24
00638748	8/20/2024	ACCELERATED RECEIVABLES SOLUTIONS	\$892.29	20-AUG-24
00638749	8/20/2024	ACCELERATED RECEIVABLES SOLUTIONS	\$892.29	20-AUG-24
00638750	8/20/2024	ACCELERATED RECEIVABLES SOLUTIONS	\$892.29	20-AUG-24
00638751	8/20/2024	CREDIT MANAGEMENT SERVICES INC	\$728.74	20-AUG-24
00638752	8/20/2024	CREDIT MANAGEMENT SERVICES INC	\$728.74	20-AUG-24
00638756	8/20/2024	IOWA CHILD SUPPORT	\$540.00	20-AUG-24
00638760	8/20/2024	TX CHILD SUPPORT SDU	\$482.00	20-AUG-24
00638744	8/19/2024	HOMETOWN LEASING	\$846.72	0032800121 001-003

00638744	8/19/2024	HOMETOWN LEASING	\$3,737.44	0032800123 001-014
00638745	8/19/2024	CASH-WA DISTRIBUTING CO.	\$725.13	08-19-2024_1
00638746	8/19/2024	LAKE MALONEY GOLF COURSE	\$800.00	08-19-2024_2
00638747	8/19/2024	NEBRASKA SPEECH COMMUNICATION & THEA	\$710.00	08-19-2024_3
00638736	8/15/2024	HOMETOWN LEASING	\$443.33	0032800122 #1-#3
00638735	8/15/2024	ENGINEERED CONTROLS, INC	\$17,260.00	1
00638734	8/15/2024	CULLIGAN	\$1,174.61	1
00638740	8/15/2024	WHITETAIL SCREEN PRINT	\$640.00	17842
00638742	8/15/2024	BRUNKHARDT, AUSTIN	\$307.57	2023-24 PARENT MLG
00638737	8/15/2024	KLEEWEIN, CHAD &/OR JENNIFER	\$1,812.12	2024 PARENT MLG
00638732	8/15/2024	AJ SHEET METAL	\$285,296.18	3
00638739	8/15/2024	PLATTE VALLEY ELECTRIC INC.	\$241,801.20	3
00638733	8/15/2024	CHARLIE'S NORTH PLATTE PLUMBING	\$162,450.00	3
00638743	8/15/2024	HOMETOWN LEASING	\$3,353.76	32800120 1-12
00638738	8/15/2024	NORTH PLATTE JANITORIAL SERVICES	\$2,975.00	7
00638738	8/15/2024	NORTH PLATTE JANITORIAL SERVICES	\$2,040.33	8
00638741	8/15/2024	BEAR KILLER, CODY	\$150.00	DUAL CREDITS
00638731	8/14/2024	US BANK	\$236,693.36	07252024
00638728	8/13/2024	PRO PRINTING & GRAPHICS/THE COPY HOUSE	\$1,008.00	08-13-2024_1
00638729	8/13/2024	SOUTHEAST COMMUNITY COLLEGE	\$500.00	08-13-2024_2
00638730	8/13/2024	WHITETAIL SCREEN PRINT	\$470.00	08-13-2024_3
00003596	8/9/2024	NEBRASKA RETIREMENT SYSTEMS	\$487,849.80	09-AUG-24
00003591	8/9/2024	NEBRASKA STATE TAX COMMISSIONER	\$95,718.65	09-AUG-24
00638724	8/9/2024	ACKERMAN GENERAL CONTRACTING LLC	\$32,518.44	1
00638725	8/9/2024	ADVENTURE BUS AND CHARTER	\$3,041.00	14424
00638725	8/9/2024	ADVENTURE BUS AND CHARTER	\$1,714.00	14425
00638725	8/9/2024	ADVENTURE BUS AND CHARTER	\$2,882.00	14426
00638724	8/9/2024	ACKERMAN GENERAL CONTRACTING LLC	\$85,766.40	2
00638723	8/9/2024	NORTH PLATTE BULLETIN	\$27.05	202900
00638727	8/9/2024	SOLIANT HEALTH, LLC	\$360.00	21001928
00638721	8/9/2024	FAIRFIELD INN & SUITES	\$179.00	22JULY24
00638726	8/9/2024	NORTHWESTERN PUBLIC SERVICE	\$12.28	71124
00638726	8/9/2024	NORTHWESTERN PUBLIC SERVICE	\$18.86	71824

00638726	8/9/2024	NORTHWESTERN PUBLIC SERVICE	\$278.91	71924
00638726	8/9/2024	NORTHWESTERN PUBLIC SERVICE	\$9.43	71927
00638726	8/9/2024	NORTHWESTERN PUBLIC SERVICE	\$84.87	72224
00638726	8/9/2024	NORTHWESTERN PUBLIC SERVICE	\$979.87	72624
00638726	8/9/2024	NORTHWESTERN PUBLIC SERVICE	\$24.21	72924
00638722	8/9/2024	MICROTEL INN & SUITES OF KEARNEY	\$2,398.00	JUL 24, 2024
00638720	8/9/2024	EAGLE COMMUNICATIONS	\$505.00	MC-1240652900
00638719	8/8/2024	UTTERBACK, LISA	\$5,610.00	1020
00638718	8/8/2024	KSB SCHOOL LAW	\$872.00	16858
00638713	8/7/2024	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	\$225.00	08-07-2024_1
00638715	8/7/2024	PERFORMANCE HEALTH SUPPLY, INC	\$979.80	08-07-2024_2
00638714	8/7/2024	NORTH PLATTE BEREAN CHURCH	\$6,000.00	08-07-2024_3
00638716	8/7/2024	WHITETAIL SCREEN PRINT	\$1,714.00	08-07-2024_4
00638717	8/7/2024	WHITETAIL SCREEN PRINT	\$367.50	08-07-2024_5



NORTH PLATTE PUBLIC SCHOOLS

MONTHLY FINANCIAL REPORT

For the One Year Ending August 31, 2024

www.nppsd.org

Current Budget Usage should be 100%

Manage finances in order to sustain educational programs while maintaining and improving safety, accessibility, usability and value of our school facilities within budget limitations.

Strategy 3

Strategy 3: We will provide a safe and healthy learning environment.

Date: February 2, 2023

Specific Results 3.1: Balance revenues and expenses to maintain a strong financial position.

Action Steps:

1. Analyze past spending and revenue patterns over the past 5 years and align with the district goals.
2. Identify, develop and analyze **additional revenue sources** that would assist the district in meeting district goals. (grants)
3. Provide district leaders and principals with information on the current financial information, receiving input, that will help the district make sound financial decisions that impact the budget process and improve student achievement.
4. Manage the cash reserve for the district to provide three months of expenditures but not to exceed 25%.

Specific Results 3.2: Ensure a safe and secure environment for all students and staff.

Action Steps:

1. Analyze and continuously update the long-range facility plan so the district is utilizing the facilities at its maximum potential.
2. Prepare a school utilization study and a plan of action to enhance the effectiveness and efficiency of the schools' operations.
3. Continually evaluate and work with business partners on implementing early childhood offerings.
4. Annually review, update, and implement the district safety plan and all building level safety plans.
5. Maintain and Implement Long Range Facility Plan.
6. Plan, develop and implement programs to promote staff and student wellness.
7. Meet as a district-level safety team and work with building administrators on individual building needs.

Specific Results 3.3: Provide internal and external communication systems.

Action Step:

1. Communicate and share district-approved platforms with administrators and staff.
2. Provide ongoing training and support for administrators and staff.
3. Share information on district-wide issues through internal and external media outlets.
4. Create a system to encourage two-way communication between North Platte Public Schools and patrons of the community.

STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL

For the One Year Period Ending August 31, 2024

	<u>Budget</u> <u>(Original and Final)</u>	<u>Actual</u>	% of Budget <u>Spent</u>
General-Regular	39,618,166	40,136,320	101.31%
General-Grants			
ESSERS	874,231	1,023,765	117.10%
ESSA	1,254,889	1,262,451	100.60%
IDEA	1,149,744	1,174,534	102.16%
Grants	4,858,478	1,699,704	34.98%
Total Disbursements less Special Education	47,755,508	45,296,774	94.85%
General-Special Education	7,090,420	6,539,663	92.23%
General Fund	\$ 54,845,928	\$ 51,836,437	
Depreciation	4,435,782	1,109,166	25.00%
Employee Benefit	300,000	154,982	51.66%
Activities	2,000,000	1,503,828	75.19%
Lunch	3,048,000	2,700,022	88.58%
Bond	-	-	
Building	4,643,242	2,481,927	53.45%
QCPUF	1,005,794	946,211	94.08%
Cooperative Fund	100,000	10,802	10.80%
Total	\$ 70,378,746	\$ 60,743,375	86.31%

North Platte Public Schools
Treasurers Report
8/31/24



General Fund

Reserves-July 31, 2024 (1,752,261)

Deposits

Property Taxes	795,747	
State Aid		
Special Education		
Interest Income		
IDEA		
Other Income (Tuition, HHS Payments)	472,577	
Grants	604,416	
Transfers/Liabilities	369,358	
Total Deposits		2,242,098

Disbursements

Payroll	1,751,194	
Federal Taxes	564,570	
Nebraska Retirement	971,707	
Nebraska Taxes	182,500	
Payroll Deductions	62,859	
		3,532,830

Bills	1,163,409	
Total Disbursement		4,696,239

Net Change (2,454,141)

Reserves-August 31, 2024 (4,206,402)

0

Depreciation

Reserves-July 31, 2024 2,929,547

Deposits	183,755	
Disbursements	37,152	
Net Change		146,603

Reserves-August 31, 2024 3,076,150

0

Employee Benefit

Reserves-July 31, 2024 (3,563)

Deposits	150,581	
Disbursements	3,228	
Net Change		147,353

Reserves-August 31, 2024 143,790

0

North Platte Public Schools
Treasurers Report
8/31/24



Activity Fund

Reserves-July 31, 2024		1,338,857
Deposits	118,172	
Disbursements	63,069	
Net Change		55,103
Reserves-August 31, 2024		1,393,960
		0

Cafeteria Fund

Reserves-July 31, 2024		1,069,182
Deposits		
Federal Funds	-	
Student Lunches		
Accrual of Meals	Accrual	
State Reimbursements		
Other Income (Catering)	5,854	
Adjustments for prior months	-	
Total Deposits		5,854
Disbursements		
Bills		
SODEXO	34,446	
Payroll	6,576	
Other Bills	-	
Total Disbursement		41,022
Net Change		(35,168)
Reserves-August 31, 2024		1,034,014
		0

Bond Fund

Reserves-July 31, 2024		28,182
Deposits	-	
Property Taxes	-	
Disbursements	-	
Net Change		0
Reserves-August 31, 2024		28,182
		0

North Platte Public Schools
Treasurers Report
8/31/24



Building Fund

Reserves-July 31, 2024			(500,109)
Deposits	783,343		
Property Taxes	14,193		
Disbursements	314,701		
Net Change			482,835
Reserves-August 31, 2024			(17,274)
			0

QCPUF

Reserves-July 31, 2024			823,206
Deposits			
Property Taxes	19,104		
Other Revenue			
Disbursements	36,450		
Net Change			(17,346)
Reserves-August 31, 2024			805,860
			0

Cooperative Fund

Reserves-July 31, 2024			15,894
Deposits	1,000		
Disbursements			
Net Change			1,000
Reserves-August 31, 2024			16,894

NORTH PLATTE PUBLIC SCHOOLS

STATEMENT OF NET ASSETS-CASH BASIS
ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS



BALANCE SHEET

August 31, 2024

	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Nutrition</u>	<u>Bond</u>	<u>Building</u>	<u>QCPUF</u>	<u>Cooperative</u>
ASSETS								
Cash	\$ (4,200,066)	\$ 3,076,150	\$ 143,790	\$ 1,088,393	\$ 28,182	\$ (17,274)	\$ 805,860	\$ 16,894
Investments								
Cash with Fiscal Agent	-				-			
Accounts Receivables Due From	-	-		(54,379)		-	-	
Prepaid Insurance	-							
Amount Provided for Bonds								
Total Assets	\$ (4,200,066)	\$ 3,076,150	\$ 143,790	\$ 1,034,014	\$ 28,182	\$ (17,274)	\$ 805,860	\$ 16,894
LIABILITIES								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable Due To	6,336	-	-	-	-	-	-	-
Bonds Payable								
Total Liabilities	\$ 6,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Assets less Liabilities	(\$4,206,402)	\$3,076,150	\$143,790	\$1,034,014	\$28,182	(\$17,274)	\$805,860	\$16,894
NET ASSETS (RESERVES)								
Reserved for:								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 28,182	\$ -	\$ -	\$ -
Unreserved for:								
General	(4,206,402)	-	-	-	-	-	-	16,894
Special Revenue Funds	-	3,076,150	143,790	1,034,014	-	-	805,860	-
Capital Projects Fund	-	-	-	-	-	(17,274)	-	-
Total Net Assets (Reserves)	(\$4,206,402)	\$3,076,150	\$143,790	\$1,034,014	\$28,182	(\$17,274)	\$805,860	\$16,894

NORTH PLATTE PUBLIC SCHOOLS

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES

For the One Year Period Ending August 31, 2024



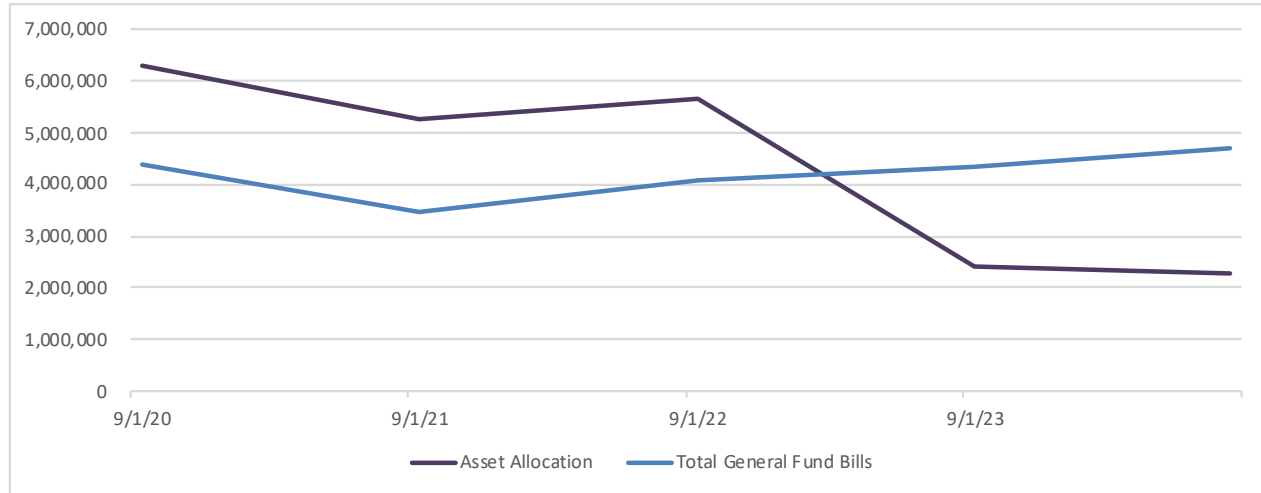
FUNDS	Fund Balances (deficits) at Beginning of Year	Receipts	2023-2024 BUDGET	Disbursements	Excess (deficiency) of receipts over (under) Disbursements	Fund Balances (deficits) at End of Year	Fund Balance Composite		
							School District Treasurer's Cash/Investments (overdrawn)	Due to/ Due From	Receivables and Liabilities
GENERAL									
Education	\$ 4,064,812	\$ 39,117,219	\$ 43,236,577	\$ 40,163,320			\$ (4,200,066)	\$ -	\$ (6,336)
Special Education Grants		4,448,004	\$ 7,090,420	6,539,663					
Total	\$ 4,064,812	\$ 43,565,223	\$ 54,845,928	\$ 51,836,437	(8,271,214)	(4,206,402)	\$ (4,200,066)	\$ -	\$ (6,336)
DEPRECIATION	\$ 2,584,409	\$ 1,600,907	\$ 4,435,782	\$ 1,109,166	491,741	3,076,150	\$ 3,076,150	\$ -	\$ -
EMPLOYEE BENEFIT	\$ 139,867	\$ 158,905	\$ 300,000	\$ 154,982	3,923	143,790	\$ 143,790	\$ -	\$ -
Combined Total	\$ 6,789,088	\$ 45,325,035	\$ 59,581,710	\$ 53,100,585	(7,775,550)	(986,462)	\$ (980,126)	\$ -	\$ (6,336)
FIDUCIARY									
Student Activity	\$ 1,521,021	\$ 1,376,767	\$ 2,000,000	\$ 1,503,828	(127,061)	1,393,960	\$ 1,393,960	\$ -	\$ -
SCHOOL NUTRITION									
School Year	\$ 1,081,287	\$ 2,643,602	\$ 3,048,000	\$ 2,691,512	(47,910)	1,033,377	\$ 1,088,393	\$ -	\$ (54,379)
Vending Machine	-	9,147		8,510	637	637			
Total	\$ 1,081,287	\$ 2,652,749	\$ 3,048,000	\$ 2,700,022	(47,273)	1,034,014	\$ 1,088,393	\$ -	\$ (54,379)
BOND INTEREST AND RETIREMENT	\$ 28,008	\$ 174	\$ -	\$ -	174	28,182	\$ 28,182	\$ -	\$ -
SPECIAL BUILDING	\$ 459,339	\$ 2,005,314	\$ 4,643,242	\$ 2,481,927	(476,613)	(17,274)	\$ (17,274)	\$ -	\$ -
QUALIFIED CAPITAL PURPOSE UNDERTAKING	\$ 1,021,760	\$ 730,311	\$ 1,005,794	\$ 946,211	(215,900)	805,860	\$ 805,860	\$ -	\$ -
COOPERATIVE	\$ 12,957	\$ 14,739	\$ 100,000	\$ 10,802	3,937	16,894	\$ 16,894	\$ -	\$ -
GRAND TOTAL-ALL FUNDS	\$ 10,913,460	\$ 52,105,089	\$ 70,378,746	\$ 60,743,375	\$ (8,638,286)	2,275,174	\$ 2,335,889	\$ -	\$ (60,715)

NORTH PLATTE PUBLIC SCHOOLS

STATEMENT OF NET ASSETS-CASH BASIS
ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS
August 31, 2024

Asset Allocation	<u>9/1/20</u>	<u>9/1/21</u>	<u>9/1/22</u>	<u>9/1/23</u>	<u>8/31/24</u>
General	537,274	(1,296,280)	(1,043,739)	(3,877,088)	(4,206,402)
Depreciation	2,971,952	3,441,169	3,349,325	2,584,409	3,076,150
Employee Benefit	113,210	133,085	136,949	138,817	143,790
Activity	1,521,403	1,589,661	1,600,286	1,521,021	1,393,960
Nutrition	182,551	444,271	787,578	1,039,210	1,034,014
Bond	1,046,824	368,995	110,715	27,935	28,182
Building	(177,726)	1,596	734	234,438	(17,274)
QCPUF	84,869	593,053	720,852	735,398	805,860
Cooperative	12,657	645	1,324	12,957	16,894
TOTAL	6,293,014	5,276,195	5,664,024	2,417,097	2,275,174

General Fund Expenditures										
Payroll	\$	2,977,801	\$	2,946,450	\$	3,246,169	\$	3,391,203	\$	3,532,830
Bills		1,384,247		517,617		809,209		964,305		1,163,409
TOTAL	\$	4,362,048	\$	3,464,067	\$	4,055,378	\$	4,355,508	\$	4,696,239

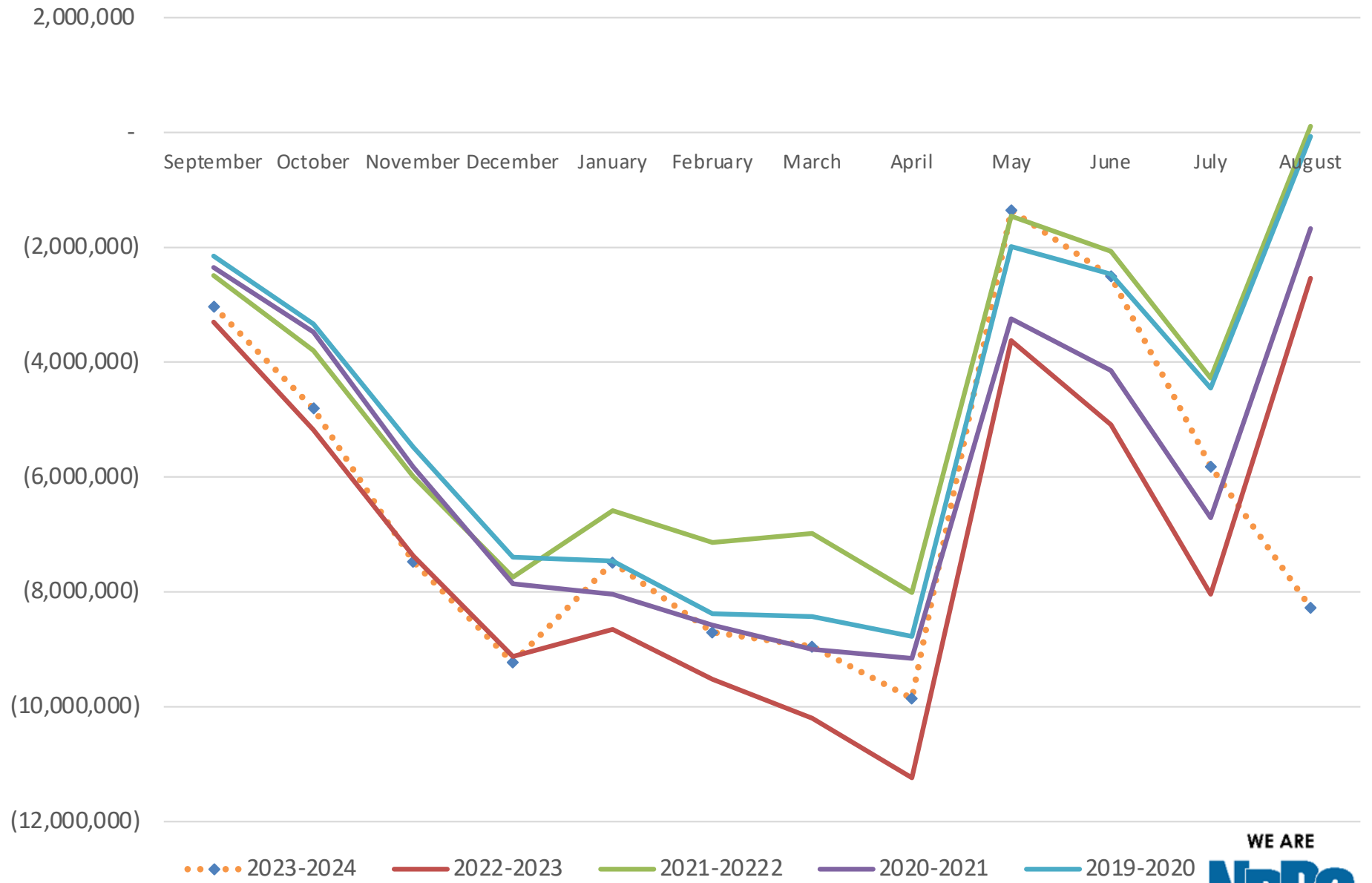


NORTH PLATTE PUBLIC SCHOOLS
CASH AND INVESTMENTS
August 31, 2024



FUNDS	Bank	<u>Nebraskaland</u>	<u>Other</u>	
GENERAL FUND	Operating	(4,371,237)		(4,371,237)
DEPRECIATION	Enterprise	3,076,150		3,076,150
EMPLOYEE BENEFIT	Enterprise	143,790		143,790
FIDUCIARY FUNDS	Enterprise	1,389,810		1,389,810
NUTRITION		1,087,568		1,087,568
BOND FUND		28,182		28,182
BUILDING FUND	Operating	(17,274)		(17,274)
QCPUF	Operating	805,860		805,860
COOPERATING	Operating	16,894		16,894
Subtotal		<u>2,159,743</u>		<u>2,159,743</u>
		100.0%		
GENERAL FUND	NLAF		69,479	69,479
Cash On Hand/Petty Cash				
General Fund				
Schools			\$ 50	50
McKinley	Stamps/Cash			351
McKinley-Checking	Equitable		101,091	101,091
Maintenance				200
Kids Klub				-
				<u>101,692</u>
Total General Fund			\$	<u>101,692</u>
Activity-Athletics				4,150
Cafeteria				825
Total Cash on Hand				<u>106,667</u>
Total Cash			\$	<u><u>2,266,410</u></u>

Monthly Cash Flow



North Platte Public Schools

August



	2023-2024	Audited 2022-2023	Audited 2021-2022	Audited 2020-2021	Audited 2019-2020
Revenue	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Property Taxes	17,813,882	24,313,958	23,563,739	23,541,688	22,763,647
State Aid	9,780,783	10,489,135	9,885,536	9,477,434	9,748,618
Other Local Revenue	2,510,275	2,724,875	2,667,191	2,563,608	2,513,424
County Sources	330,016	308,800	262,427	301,290	279,402
State Sources	8,651,371	5,669,202	5,539,796	4,957,472	5,205,042
Interest	5,177	0	667	603	11,441
Other	25,714	71,237	455,112	143,546	146,010
Grants	4,448,004	4,962,294	4,781,394	3,174,340	2,889,052
Total Revenue	43,565,222	48,539,501	47,155,862	44,159,981	43,556,636
Expenditures					
Salaries	28,188,818	27,032,337	26,090,384	26,144,395	25,774,090
Fringe Benefits	10,422,256	9,785,211	9,328,956	8,501,701	7,832,358
Operating Expenses	3,286,293	3,254,337	2,784,398	2,271,302	2,476,710
Supplies/Materials	2,941,750	3,758,997	2,655,856	2,290,505	2,654,507
Equipment	1,437,361	1,774,469	1,516,135	2,079,370	1,440,553
Travel	136,223	158,874	175,598	109,299	331,727
Other Expenses	263,282	274,000	85,000	212,688	94,215
Grants	5,133,454	5,066,483	4,416,459	4,224,455	3,021,657
Total Expenditures	51,809,437	51,104,708	47,052,786	45,833,715	43,625,817
	27,000			0	0
Instruction	21,992,808	21,705,112	20,620,320	20,578,715	20,177,039
Special Education	5,602,249	5,272,289	4,935,034	4,467,367	4,183,082
Guidance/Health	2,579,023	2,501,018	2,300,752	2,416,586	2,107,605
Libraries	2,313,965	1,910,892	1,467,028	1,494,980	1,457,821
General Administration	1,209,962	1,207,065	1,156,057	979,309	1,026,710
School Administration	3,141,951	3,070,370	2,896,494	2,768,127	2,832,456
Business Office	2,931,783	3,020,902	2,736,273	2,827,933	2,683,018
Building/Grounds	5,684,228	5,983,041	5,247,802	5,009,355	5,125,862
Transportation	622,522	708,953	740,103	567,324	517,326
Community Service	334,210	326,248	358,189	308,451	280,590
Transfers	263,282	332,335	178,522	212,688	212,651
Grants	5,133,454	5,066,483	4,416,212	4,202,880	3,021,657
Total	51,809,437	51,104,708	47,052,786	45,833,715	43,625,817
	0	0	0	0	0
Net Income	(8,244,215)	(2,565,207)	103,076	(1,673,734)	(69,181)
Net Income-Grants	(685,450)	(104,189)	365,182	(1,028,540)	(132,605)
Net Income-GF	(7,558,765)	(2,461,018)	(262,106)	(645,194)	63,424

Report Description: INCOME STATEMENT

Account Year: 24

Period Range: 12 - 12

Date Range: 08/01/2024 - 08/30/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01	GENERAL FUND						
81	REVENUES						
11 00	TAXES	\$31,423,050.00	\$0.00	-\$0.50	\$20,120,583.53	\$11,302,466.47	64.03
15 00	INVESTMENT INCOME	\$1,000.00	\$0.00	\$444.64	\$5,176.87	-\$4,176.87	517.69
19 00	PRIVATE GRANTS	\$140,000.00	\$0.00	\$18,980.58	\$203,573.72	-\$63,573.72	145.41
21 00	COUNTY FINES/LICENSES	\$300,000.00	\$0.00	\$0.00	\$330,016.26	-\$30,016.26	110.01
31 00	STATE RECEIPTS	\$13,936,021.00	\$0.00	\$0.00	\$17,409,713.35	-\$3,473,692.35	124.93
34 00	CATEGORICAL/PRIVATE GRANTS	\$600,000.00	\$0.00	\$0.00	\$613,491.37	-\$13,491.37	102.25
35 00	STATE CATEGORICAL PROGRAMS	\$391,000.00	\$0.00	\$52,563.00	\$371,904.90	\$19,095.10	95.12
38 00	IN-LIEU OF SCHOOL LAND	\$0.00	\$0.00	\$0.00	\$37,045.19	-\$37,045.19	0.00
40 00	UNOBLIGATED FUNDS	\$3,944,951.00	\$0.00	\$0.00	\$0.00	\$3,944,951.00	0.00
41 00	UNIVERSAL SERVICE FUND	\$0.00	\$0.00	\$159,262.66	\$203,546.66	-\$203,546.66	0.00
44 00	IDEA	\$16,750.00	\$0.00	\$0.00	\$36,792.03	-\$20,042.03	219.65
45 00	FEDERAL PROGRAMS	\$2,707,754.00	\$0.00	\$559,992.08	\$2,758,189.75	-\$50,435.75	101.86
47 00	CARL PERKINS	\$0.00	\$0.00	\$0.00	\$222,914.70	-\$222,914.70	0.00
49 00	21ST CENTURY/EIN	\$891,731.00	\$0.00	\$435,799.00	\$1,226,561.00	-\$334,830.00	137.55
56 00	MISC REVENUE	\$5,000.00	\$0.00	\$160.02	\$25,713.96	-\$20,713.96	514.28
81	REVENUES	\$54,357,257.00	\$0.00	\$1,227,201.48	\$43,565,223.29	\$10,792,033.71	80.15

Income Statement

Income Statement

Report Description: INCOME STATEMENT

Account Year: 24

Period Range: 12 - 12

Date Range: 08/01/2024 - 08/30/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01	GENERAL FUND						
91	EXPENDITURES						
11 00	REGULAR INSTRUCTION	\$21,823,770.72	\$2,909.18	\$1,969,244.44	\$21,929,068.15	-\$108,206.61	100.50
12 00	SPECIAL EDUCATION	\$5,544,648.00	\$0.00	\$418,983.82	\$5,602,248.85	-\$57,600.85	101.04
13 00	SUMMER SCHOOL	\$73,516.00	\$0.00	\$0.00	\$72,601.26	\$914.74	98.76
21 00	PUPIL SUPPORT	\$2,539,977.88	\$0.00	\$240,689.03	\$2,579,023.21	-\$39,045.33	101.54
22 00	STAFF SUPPORT	\$2,717,769.00	\$1,213.94	\$97,875.85	\$2,313,965.12	\$402,589.94	85.19
23 00	GENERAL ADMINISTRATION	\$1,211,810.00	\$0.00	\$62,430.53	\$1,209,961.82	\$1,848.18	99.85
24 00	SCHOOL ADMINISTRATION	\$3,141,611.30	\$0.00	\$223,385.22	\$3,141,950.88	-\$339.58	100.01
25 00	BUSINESS SUPPORT	\$2,804,240.00	\$22,227.06	\$232,547.40	\$2,931,782.93	-\$149,769.99	105.34
26 00	OPERATIONS/MAINTENANCE	\$5,683,598.11	\$17,567.50	\$544,646.56	\$5,684,228.41	-\$18,197.80	100.32
27 00	TRANSPORTATION	\$725,565.00	\$0.00	\$21,689.65	\$622,522.44	\$103,042.56	85.80
31 00		\$0.00	\$0.00	\$0.00	\$18,137.52	-\$18,137.52	0.00
33 00	COMMUNITY SERVICE	\$302,080.00	\$0.00	\$30,892.75	\$334,210.82	-\$32,130.82	110.64
34 00	CATEGORICAL/PRIVATE GRANTS	\$89,029.00	\$0.00	\$249,245.97	\$439,579.62	-\$350,550.62	493.75
35 00	STATE CATEGORICAL PROGRAMS	\$403,074.00	\$0.00	\$24,687.26	\$403,730.21	-\$656.21	100.16
40 00	UNOBLIGATED FUNDS	\$3,618,411.00	\$0.00	\$0.00	\$0.00	\$3,618,411.00	0.00
62 00	ESSA-TITLE	\$1,091,707.00	\$60,000.00	\$86,011.33	\$1,090,356.77	-\$58,649.77	105.37
63 00	ESSA-TITLE II	\$163,182.00	\$60,000.00	\$7,913.75	\$172,093.68	-\$68,911.68	142.23
64 00	IDEA	\$1,149,744.00	\$0.00	\$97,363.80	\$1,174,534.08	-\$24,790.08	102.16
66 00	OTHER FEDERAL SERV-NON CATEGORICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
67 00	CARL PERKINS FUNDS	\$63,624.00	\$0.00	\$25,600.00	\$85,140.40	-\$21,516.40	133.82
69 00	FEDERAL SERV-CATEGORICAL	\$1,558,571.00	\$0.00	\$75,215.80	\$1,768,019.52	-\$209,448.52	113.44
80 00	TRANSFERS	\$140,000.00	\$0.00	\$42,000.00	\$263,281.69	-\$123,281.69	188.06
91	EXPENDITURES	\$54,845,928.01	\$163,917.68	\$4,450,423.16	\$51,836,437.38	-\$2,845,572.95	94.81
01	GENERAL FUND	-\$488,671.01	-\$163,917.68	-\$3,223,221.68	-\$8,271,214.09	\$7,946,460.76	1,726.14

Activity and Depreciation

Account Year: 24

Period Range: 00 - 12

		Begin Balance	Revenue	Expenditures	End Balance
02	DEPRECIATION FUND				
8001	HIGH SCHOOL	84,692.32	45,000.00	16,740.59	112,951.73
8002	ADAMS MIDDLE SCHOOL	96,900.02	10,000.00	26,016.91	80,883.11
8003	BUFFALO ELEMENTARY	8,125.43	0.00	0.00	8,125.43
8004	MADISON SCHOOL	176,023.78	35,000.00	54,015.15	157,008.63
8005	CODY ELEMENTARY	35,600.42	5,000.00	14,997.48	25,602.94
8006	JEFFERSON ELEMENTARY	-5,759.74	5,759.74	0.00	0.00
8007	LINCOLN ELEMENTARY	41,429.92	5,000.00	8,920.16	37,509.76
8009	WASHINGTON ELEMENTARY	39,906.00	5,000.00	5,683.82	39,222.18
8010	MCDONALD ELEMENTARY	40,908.21	0.00	4,068.52	36,839.69
8011	EISENHOWER ELEMENTARY	22,139.23	10,000.00	3,011.96	29,127.27
8012	OSGOOD/LAKE ELEMENTARY	12,209.15	4,000.00	2,940.02	13,269.13
8013	SPED	0.00	0.00	0.00	0.00
8015	STUDENT LEAD TECHNOLOGY	482,071.60	182,000.00	203,021.00	461,050.60
8026	NURSING SERVICES	4,217.77	0.00	0.00	4,217.77
8028	ELEMENTARY LIBRARIES	22,863.51	0.00	0.00	22,863.51
8040	ELEMENTARY MUSIC	9,581.15	0.00	0.00	9,581.15
8041	ELEMENTARY PE	23,074.20	0.00	0.00	23,074.20
8051	NEW SERIES TEXTBOOKS	202,696.80	850,000.00	724,013.05	328,683.75
8052	TECHNOLOGY OFFICE	453,121.37	0.00	13,499.13	439,622.24
8055	REPLACEMENT TEXTBOOKS	144,009.49	0.00	42,513.00	101,496.49
8110	NPHS LIBRARY	3,470.58	0.00	0.00	3,470.58
8111	NPHS BAND	-7,289.34	12,289.34	0.00	5,000.00
8230	MS BAND	7,500.00	0.00	0.00	7,500.00
8232	CENTRAL OFFICE	-27,853.37	0.00	0.00	-27,853.37
8233	CUSTODIAL/MAINTENANCE	29,110.53	122,999.92	0.00	152,110.45
8234	TEACHER COMPUTERS	-16,064.56	52,000.00	-10,275.00	46,210.44
8235	VEHICLE ACQUISITION	186,033.86	50,000.00	0.00	236,033.86
8240	TRACK	353,506.63	50,000.00	0.00	403,506.63
8241	TENNIS COURTS	222,532.00	25,000.00	0.00	247,532.00
8245	FOOTBALL FIELD	200,597.00	50,000.00	0.00	250,597.00
8250	ADAMS HVAC	-197,532.52	0.00	0.00	-197,532.52
8255	PLAYGROUNDS	-75,931.00	10,000.00	0.00	-65,931.00
8290	INTEREST	12,518.82	71,857.48	0.00	84,376.30
	Total Funds:	\$2,584,409.26	\$1,600,906.48	\$1,109,165.79	\$3,076,149.95
	Grand Total for All Funds:	\$2,584,409.26	\$1,600,906.48	\$1,109,165.79	\$3,076,149.95

Activity and Depreciation

Account Year: 24

Period Range: 00 - 12

		Begin Balance	Revenue	Expenditures	End Balance
03	EMPLOYEE BENEFIT FUND				
8600	NPPS BENEFITS	25,528.45	132,000.00	133,869.47	23,658.98
8610	EMPLOYEE BENEFITS-UNEMP COMP	2,975.81	22,000.00	21,112.91	3,862.90
8620	SECTION 125	111,362.60	4,905.28	0.00	116,267.88
	Total Funds:	\$139,866.86	\$158,905.28	\$154,982.38	\$143,789.76
	Grand Total for All Funds:	\$139,866.86	\$158,905.28	\$154,982.38	\$143,789.76

		Begin Balance	Revenue	Expenditures	End Balance
05	ACTIVITY FUND				
7001	FOOTBALL	0.00	19,459.00	83,684.73	-64,225.73
7002	VOLLEYBALL	0.00	6,735.70	15,489.90	-8,754.20
7003	SOFTBALL	0.00	2,700.00	26,122.08	-23,422.08
7004	UNIFIED BOWLING	0.00	735.00	3,432.95	-2,697.95
7005	CROSS COUNTRY	0.00	1,458.30	7,109.61	-5,651.31
7006	TENNIS	0.00	2,760.00	8,500.72	-5,740.72
7007	GOLF	0.00	1,722.39	13,711.34	-11,988.95
7008	BASKETBALL	0.00	12,536.71	40,625.39	-28,088.68
7009	SOCCER	0.00	5,301.00	19,522.59	-14,221.59
7010	WRESTLING	0.00	10,929.08	28,790.30	-17,861.22
7011	SWIMMING	0.00	0.00	13,874.31	-13,874.31
7012	TRACK	0.00	9,561.50	20,352.19	-10,790.69
7013	UNIFIED TRACK	0.00	0.00	0.00	0.00
7016	SPEECH	0.00	4,218.00	7,177.30	-2,959.30
7017	BASEBALL	0.00	745.00	35,552.05	-34,807.05
7019	ACTIVITY TICKETS	798.18	249,483.75	40,740.39	209,541.54
7020	ACTIVITY OFFICE	63.79	1,948.00	53,262.67	-51,250.88
7022	HIGH SCHOOL CONCESSIONS	-2,225.30	45,362.18	49,644.56	-6,507.68
7023	COACHES ASSOCIATION	568.25	3,205.14	568.25	3,205.14
7024	SUMMER WEIGHT PROGRAM	0.00	0.00	0.00	0.00
7030	ACTIVITY OFFICE FUNDRAISER	-15,025.62	402.49	7,340.15	-21,963.28
7031	FOOTBALL FUND RAISER	9,523.73	39,122.56	43,722.46	4,923.83
7032	VOLLEYBALL FUND RAISER	9,104.11	7,675.00	7,186.45	9,592.66
7033	WRESTLING FUND RAISER	5,819.88	8,361.50	8,897.23	5,284.15
7034	SOFTBALL FUND RAISER	5,503.96	6,651.97	8,270.46	3,885.47
7035	BOYS BBALL FUND RAISER	1,407.20	14,706.00	9,694.76	6,418.44
7036	GIRLS BBALL FUND RAISER	1,191.90	12,529.50	11,267.42	2,453.98
7037	SWIMMING FUND RAISER	1,818.26	3,837.00	4,527.00	1,128.26
7038	BOYS SOCCER FUND RAISER	3,874.74	5,714.85	3,753.56	5,836.03
7039	GIRLS SOCCER FUND RAISER	2,475.77	8,766.67	6,090.94	5,151.50
7040	BOYS TRACK FUND RAISER	1,880.44	4,597.80	3,534.33	2,943.91
7041	GIRLS TRACK FUND RAISER	1,937.41	0.00	893.19	1,044.22
7042	BOYS TENNIS FUND RAISER	2,119.44	1,252.00	240.43	3,131.01
7043	GIRLS TENNIS FUND RAISER	4,555.52	6,125.00	267.34	10,413.18
7044	BOYS GOLF FUND RAISER	383.67	1,281.00	654.40	1,010.27
7045	GIRLS GOLF FUND RAISER	728.97	1,044.15	1,194.65	578.47
7046	BIOLOGY FUND RAISER	1,474.19	0.00	0.00	1,474.19
7047	CREW FUND RAISER	194.38	0.00	0.00	194.38
7048	PROJECT SEARCH FUND RAISER	0.00	0.00	0.00	0.00
7049	TEAMMATES FUND RAISER	3,034.43	0.00	250.92	2,783.51
7050	UNIFIED BOWLING FUND RAISER	2,102.62	500.00	1,000.74	1,601.88
7051	POWER LIFTING FUND RAISER	1,050.50	6,492.95	5,443.13	2,100.32
7052	UNIFIED TRACK FUNDRAISER	810.67	4,045.44	1,232.70	3,623.41
7053	ESPORTS FUNDRAISER	854.11	0.00	0.00	854.11
7055	CC FUND RAISER	12,635.98	4,200.28	5,972.49	10,863.77
7056	SPEECH FUND RAISER	1,322.46	2,798.35	1,363.19	2,757.62
7057	BASEBALL FUNDRAISER	0.00	0.00	0.00	0.00
7060	CIRCLE OF FRIENDS	2,308.88	1,649.56	309.69	3,648.75
7090	BOOSTER CLUB	22,336.65	31,209.88	38,240.69	15,305.84
7100	MIDDLE SCHOOL CONCESSIONS	1,970.57	5,756.60	7,308.17	419.00
7101	MIDDLE SCHOOL TICKET OFFICE	18,315.43	-2,326.91	556.68	15,431.84
7102	MIDDLE SCHOOL ATHLETICS ADMINISTRATION	19,068.29	10,812.00	3,460.47	26,419.82
7120	MIDDLE SCHOOL FOOTBALL	0.00	3,342.00	13,182.66	-9,840.66
7121	MIDDLE SCHOOL WRESTLING	0.00	1,208.90	4,738.59	-3,529.69
7122	MIDDLE SCHOOL VOLLEYBALL	3,797.86	3,838.25	3,021.58	4,614.53
7123	MIDDLE SCHOOL BOYS BB	9,004.62	2,343.00	2,000.00	9,347.62
7124	MIDDLE SCHOOL GIRLS BB	2,419.45	1,791.75	2,079.50	2,131.70
7125	MIDDLE SCHOOL TRACK	1,074.20	803.00	559.98	1,317.22
7126	MIDDLE SCHOOL CROSS COUNTRY	-383.00	0.00	567.00	-950.00
7150	MIDDLE SCHOOL-FOOTBALL FUND RAISER	10,204.06	0.00	1,112.72	9,091.34
7151	MIDDLE SCHOOL WRESTLING FUND RAISER	1,494.80	2,689.20	2,984.58	1,199.42
7152	MIDDLE SCHOOL-VOLLEYBALL FUND RAISER	6,937.25	357.10	988.08	6,306.27

		Begin Balance	Revenue	Expenditures	End Balance
05	ACTIVITY FUND				
7153	MIDDLE SCHOOL-BOYS BB FUND RAISER	1,055.59	-1,019.10	0.00	36.49
7154	MIDDLE SCHOOL-GIRLS BB FUND RAISER	8,775.15	0.00	499.66	8,275.49
7155	MIDDLE SCHOOL-TRACK FUND RAISER	9,442.50	4,252.00	2,896.50	10,798.00
7156	MIDDLE SCHOOL-CC FUNDRAISER	1,275.94	1,269.00	960.13	1,584.81
7157	MIDDLE SCHOOL-ROBOTIC	312.26	0.00	0.00	312.26
7200	VARSITY CHEERLEADERS	-2,727.07	52,461.47	46,546.89	3,187.51
7201	HOMECOMING	350.00	7,505.00	9,078.91	-1,223.91
7202	PACERS	-3,989.03	21,461.85	13,203.09	4,269.73
7203	FLAG CORP	2,314.80	3,184.82	4,187.51	1,312.11
7204	NPHS MUSICAL	60,188.51	18,820.30	19,370.64	59,638.17
7205	ADVANCED ACTING	7,073.38	8,839.74	7,215.85	8,697.27
7209	CLASS - FRESHMAN	456.50	0.00	456.00	0.50
7210	CLASS - SOPHMORE	500.00	456.00	1,450.00	-494.00
7211	CLASS - JUNIOR	-486.26	8,640.00	6,703.74	1,450.00
7212	CLASS - SENIOR	9,786.35	5,838.37	4,577.48	11,047.24
7226	ENVIRONMENTAL CLUB	638.95	0.00	0.00	638.95
7230	ART CLUB	2,262.19	248.00	480.00	2,030.19
7231	CRIME STOPPERS	0.00	0.00	0.00	0.00
7232	CLOSE UP	1,732.12	0.00	0.00	1,732.12
7233	DRAMA/ONE ACTS	149.32	5,879.00	6,657.23	-628.91
7234	FBLA	841.70	0.00	0.00	841.70
7235	FCCLA	1,461.96	588.15	339.72	1,710.39
7236	YEARBOOK	-8,915.76	12,805.39	1,316.66	2,572.97
7237	KEY CLUB	1,653.71	3,400.00	3,603.38	1,450.33
7238	UNUSED	0.00	0.00	0.00	0.00
7239	MOCK TRIAL	443.31	500.00	752.35	190.96
7240	NATL HONOR SOCIETY	2,748.03	7,982.36	5,164.57	5,565.82
7242	SKILLS USA	6,407.39	12,931.06	9,692.79	9,645.66
7243	STUDENT COUNCIL	7,530.65	20,569.80	23,983.18	4,117.27
7244	WORLD LANGUAGE CLUB	341.86	3,953.75	3,117.00	1,178.61
7245	FFA	91,704.83	63,934.17	34,143.62	121,495.38
7246	DUNGEONS AND DRAGONS	75.29	240.00	41.60	273.69
7250	VIDEO PRODUCTION	1,209.99	1,170.00	1,525.51	854.48
7260	GSA CLUB	444.47	0.00	0.00	444.47
7290	TRAVEL SUPPORT	377.13	26,000.00	26,197.26	179.87
7300	COUNSELORS	2,873.42	0.00	0.00	2,873.42
7301	AP TESTING	1,202.75	0.00	0.00	1,202.75
7302	SCHOLARSHIP	15,944.19	0.00	0.00	15,944.19
7303	DUAL CREDIT - HIGH SCHOOL	259,015.76	68,796.02	63,620.10	264,191.68
7304	PRINCIPAL CONTINGENCY	4,407.13	16,840.69	4,787.19	16,460.63
7305	FACULTY	-959.05	959.05	0.00	0.00
7306	RESTITUTION	50.00	0.00	0.00	50.00
7307	NPHS SCHOOL STORE (SPED)	2,459.43	2,043.50	1,466.75	3,036.18
7310	BAND UNIFORM FUND	-1,281.69	1,281.69	0.00	0.00
7311	CHOIR ROBE FUND	0.00	172.81	0.00	172.81
7315	HIGH SCHOOL BOOK FINES	19,544.21	643.42	1,936.43	18,251.20
7316	LIBRARY FINES	4,348.56	4,160.91	4,653.24	3,856.23
7317	P.E. FINES	653.00	198.61	0.00	851.61
7320	ART SUPPLIES	13,909.60	7,532.58	8,848.57	12,593.61
7321	AUTO SHOP	13,476.51	4,914.13	13,407.58	4,983.06
7322	BAND	6,641.77	12,708.58	16,607.92	2,742.43
7323	BULLDOGGER	-137.38	1,825.00	2,524.00	-836.38
7324	DRAFTING	1,754.87	147.65	0.00	1,902.52
7325	ELECTRONICS	4,542.02	516.97	17.96	5,041.03
7326	FOODS	5,731.53	6,033.63	5,396.39	6,368.77
7327	ORCHESTRA	3,314.85	0.00	462.33	2,852.52
7328	VOCAL	3,978.08	1,086.47	2,214.78	2,849.77
7329	WELDING	445.90	2,636.13	1,902.15	1,179.88
7330	WOODS	1,123.03	7,912.19	6,453.99	2,581.23
7331	PHOTOGRAPHY CLASS	3,455.72	2,943.43	15.99	6,383.16
7332	FCS DESIGN	947.82	925.50	701.86	1,171.46
7400	ELEMENTARY BOOK FINES	9,309.70	1,989.24	2,765.87	8,533.07

Activity and Depreciation

Account Year: 24

Period Range: 00 - 12

		Begin Balance	Revenue	Expenditures	End Balance
05	ACTIVITY FUND				
7403	ELEMENTARY - BUFFALO	3,556.59	6,670.00	9,314.63	911.96
7404	MADISON	142.09	0.00	0.00	142.09
7405	ELEMENTARY - CODY	11,528.17	14,721.21	13,699.46	12,549.92
7406	ELEMENTARY - JEFFERSON	7,526.76	6,697.65	4,248.35	9,976.06
7407	ELEMENTARY - LINCOLN	10,782.37	3,339.71	1,180.39	12,941.69
7409	ELEMENTARY - WASHINGTON	24,665.72	7,824.04	0.00	32,489.76
7410	ELEMENTARY - MCDONALD	6,680.46	2,590.75	2,803.88	6,467.33
7411	ELEMENTARY - EISNEHOWER	4,827.84	29,632.66	31,218.53	3,241.97
7413	BUFFALO SOCIAL COMMITTEE	249.74	412.66	523.32	139.08
7420	ADAMS MIDDLE SCHOOL	6,321.35	7,853.29	4,495.97	9,678.67
7421	ADAMS - STUDENT COUNCIL	9,841.88	9,894.81	9,101.01	10,635.68
7422	ADAMS - JOURNALISM	9,103.08	2,280.90	5,457.87	5,926.11
7423	ADAMS - MUSIC/SWING CHOIR	-1,411.98	22,577.24	20,589.20	576.06
7424	ADAMS-LIBRARY FINES	1,098.47	29.71	0.00	1,128.18
7425	MS SPEECH CLUB	483.22	797.35	680.28	600.29
7426	MS ENVIRONMENTAL CLUB	713.45	0.00	0.00	713.45
7427	MS STORE (SPED)	21.31	229.75	67.11	183.95
7428	ADAMS - BAND	2,778.79	6,193.15	6,481.36	2,490.58
7429	ADAMS-FACULTY COURTESY COMM	0.00	0.00	0.00	0.00
7430	MADISON MIDDLE SCHOOL	40,449.78	10,085.16	2,080.51	48,454.43
7431	MADISON - BAND/CHORUS	10,020.92	33.00	352.89	9,701.03
7432	MADISON - TENNIS COURTS	0.00	0.00	0.00	0.00
7433	MADISON - STUDENT COUNCIL	1,484.70	1,896.00	1,884.11	1,496.59
7442	ELEMENTARY ORCHESTRA	1,302.03	3,601.92	2,841.86	2,062.09
7445	ELEMENTARY - HALL	2,766.24	0.00	0.00	2,766.24
7454	ELEMENTARY - LAKE/OSGOOD	16,525.93	4,184.37	5,413.96	15,296.34
7460	ADAMS ART CLUB	968.88	1,244.56	569.98	1,643.46
7461	ADAMS CHESS CLUB	591.28	461.89	424.56	628.61
7462	ADAMS UNFIIED SCHOOLS	200.00	0.00	0.00	200.00
7480	TLC	3,361.18	0.00	0.00	3,361.18
7481	KIDS KLUB	95,782.92	5,361.00	7,839.49	93,304.43
7490	DISTRICT	1,072.20	5,475.18	19,538.06	-12,990.68
7491	MENTAL HEALTH	3,785.26	6,200.00	9,948.06	37.20
7802	MCKINLEY RENTALS	10,396.85	0.00	0.00	10,396.85
7803	RENTALS - ALL BUILDINGS	38,499.51	6,110.00	0.00	44,609.51
7852	CAMPS	1,345.15	0.00	0.00	1,345.15
7900	REVOLVING FUND	11,976.27	6,980.16	16,220.57	2,735.86
7910	INTEREST	9,252.34	36,937.69	14,550.00	31,640.03
7911	BUS/VAN DEPRECIATION	21,626.22	0.00	0.00	21,626.22
7913	CHROMEBOOK INS	22,080.95	18,493.37	635.00	39,939.32
7914	VERIZON TOWER RENTAL	241,745.97	34,440.08	159,111.83	117,074.22
7915	TECHNOLOGY	98,105.04	24,840.05	52,901.54	70,043.55
7916	STUDENT FEE WAIVERS	815.66	13,449.44	13,979.50	285.60
7917	MAINTENANCE	32,413.32	37,294.16	25,104.65	44,602.83
7918	SPECIAL OLYMPICS	7,980.03	3,700.00	1,794.80	9,885.23
7920	CENTRAL OFFICE	27.53	12,616.05	3,931.26	8,712.32
7928	BAUER FIELD SIGNS	6,915.42	0.00	0.00	6,915.42
7929	SCHOOL/COMMUNITY PARTNERSHIP	-100.00	750.00	0.00	650.00
7930	BELOW 5	0.00	249.38	829.48	-580.10
	Total Funds:	\$1,521,021.08	\$1,376,767.26	\$1,503,827.50	\$1,393,960.84
	Grand Total for All Funds:	\$1,521,021.08	\$1,376,767.26	\$1,503,827.50	\$1,393,960.84

Income Statement

Month End Report CNP-Income Statement

North Platte Public School District

Report Description: Month End Report 10

Account Year: 24

Period Range: 12 - 12

Date Range: 08/01/2024 - 08/30/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81	REVENUES						
000		\$1,000.00	\$0.00	\$103.41	\$419.90	\$580.10	41.99
15 00	INVESTMENT INCOME	\$1,000.00	\$0.00	\$103.41	\$419.90	\$580.10	41.99
000		\$846,000.00	\$0.00	\$0.00	\$673,984.77	\$172,015.23	79.67
16 00	LOCAL REVENUE	\$846,000.00	\$0.00	\$0.00	\$673,984.77	\$172,015.23	79.67
000		\$15,000.00	\$0.00	\$0.00	\$16,294.03	-\$1,294.03	108.63
31 00	STATE RECEIPTS	\$15,000.00	\$0.00	\$0.00	\$16,294.03	-\$1,294.03	108.63
000		\$2,145,000.00	\$0.00	\$0.00	\$1,928,086.21	\$216,913.79	89.89
42 00	FEDERAL REVENUE	\$2,145,000.00	\$0.00	\$0.00	\$1,928,086.21	\$216,913.79	89.89
000		\$41,000.00	\$0.00	\$0.00	\$33,964.46	\$7,035.54	82.84
56 00	MISC REVENUE	\$41,000.00	\$0.00	\$0.00	\$33,964.46	\$7,035.54	82.84
81	REVENUES	\$3,048,000.00	\$0.00	\$103.41	\$2,652,749.37	\$395,250.63	87.03
91	EXPENDITURES						
110	CLERICAL_BUSDRIVERS	\$75,000.00	\$0.00	\$4,706.70	\$54,828.16	\$20,171.84	73.10
210	HEALTH CARE NON-INSRUNCTIONAL	\$30,000.00	\$0.00	\$1,048.65	\$10,901.81	\$19,098.19	36.34
220	FICA NON INSTRUCTIONAL	\$8,000.00	\$0.00	\$355.49	\$4,147.38	\$3,852.62	51.84
230	RETIREMENT NON INSTRUCTIONAL	\$13,000.00	\$0.00	\$464.92	\$5,346.62	\$7,653.38	41.13
340	OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$13,351.05	-\$13,351.05	0.00
570	FOOD SERVICE MANAGEMENT	\$2,917,000.00	\$0.00	\$35,898.44	\$2,548,519.90	\$368,480.10	87.37
610	GENERAL SUPPLIES	\$5,000.00	\$0.00	\$0.00	\$7,812.33	-\$2,812.33	156.25
733	FURNITURE AND FIXTURS	\$0.00	\$0.00	\$0.00	\$54,040.83	-\$54,040.83	0.00
890	MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$1,074.89	-\$1,074.89	0.00
31 00		\$3,048,000.00	\$0.00	\$42,474.20	\$2,700,022.97	\$347,977.03	88.58
91	EXPENDITURES	\$3,048,000.00	\$0.00	\$42,474.20	\$2,700,022.97	-\$347,977.03	88.58
06	NUTRITION FUND	\$0.00	\$0.00	-\$42,370.79	-\$47,273.60	\$47,273.60	0.00

Report Description: Month End Report 12 Account Year: 24 Account Periods: 12 - 12 PY Account Periods: 12 - 12 Dates: 08/01/2024 - 08/30/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
Account Description						
000 DISTRICT WIDE						
24-07-0001-013-000-000	-27,935.42	0.00	0.00	-28,182.08	-28,182.08	0.00
CASH-OPERATING-BOND FUND						
24-07-0001-016-000-000	-72.00	0.00	0.00	0.00	0.00	0.00
CASH ON DEPOSIT-COUNTY TREASURER						
01 ASSETS	-28,007.42	0.00	0.00	-28,182.08	-28,182.08	0.00
24-07-0001-900-000-000	-122,850.00	0.00	0.00	0.00	0.00	0.00
BUDGETED FUND BALANCE						
24-07-0001-905-000-000	0.00	0.00	0.00	28,007.58	28,007.58	0.00
UNRESERVED FUND BALANCE						
03 EQUITY	-122,850.00	0.00	0.00	28,007.58	28,007.58	0.00
000 DISTRICT WIDE						
001 HIGH SCHOOL						
24-07-1100-000-000-001	0.00	0.00	0.00	107.64	107.64	0.00
(1110) PROPERTY TAXES-NPHS BOND						
81 REVENUES	0.00	0.00	0.00	107.64	107.64	0.00
001 HIGH SCHOOL						
016 LAKE BOND ISSUE						
24-07-1100-000-000-016	6,356.64	0.00	0.00	66.86	66.86	0.00
(1110) PROPERTY TAXES-LAKE MALONEY						
24-07-3180-000-000-016	83.95	0.00	0.00	0.00	0.00	0.00
PRO RATA MOTOR VEHICLE						
81 REVENUES	6,440.59	0.00	0.00	66.86	66.86	0.00
24-07-5000-830-000-016	-200.00	0.00	0.00	0.00	0.00	0.00
PROFESSIONAL SERVICES-LAKE MALONEY						
24-07-5000-831-000-016	-120,000.00	0.00	0.00	0.00	0.00	0.00
REDEMPTION OF PRINCIPAL-LAKE MALONEY						
24-07-5000-832-000-016	-1,350.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES INTEREST-LAKE MALONEY						
91 EXPENDITURES	-121,550.00	0.00	0.00	0.00	0.00	0.00
24-07-0008-080-000-016	143,116.83	0.00	0.00	0.00	0.00	0.00
FUND BALANCE-LAKE MALONEY BONDS						
	143,116.83	0.00	0.00	0.00	0.00	0.00
016 LAKE BOND ISSUE	28,007.42	0.00	0.00	66.86	66.86	0.00
07 BOND FUND	-122,850.00	0.00	0.00	0.00	0.00	0.00

Report Description: Month End Report 13 Account Year: 24 Account Periods: 12 - 12 PY Account Periods: 12 - 12 Dates: 08/01/2024 - 08/30/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
Account Description						
24-08-0001-013-000-000 CASH-NLNB-BUILDING	-218,972.27	0.00	-482,833.49	17,274.71	17,274.71	0.00
24-08-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREASURER	-240,367.01	0.00	14,193.41	0.00	0.00	0.00
01 ASSETS	-459,339.28	0.00	-468,640.08	17,274.71	17,274.71	0.00
24-08-0001-900-000-000 RESERVED FUND BALANCE	-197,363.00	0.00	0.00	-380,161.00	-380,161.00	0.00
24-08-0001-905-000-000 UNRESERVED FUND BALANCE	217,908.86	0.00	0.00	459,339.28	459,339.28	0.00
03 EQUITY	20,545.86	0.00	0.00	79,178.28	79,178.28	0.00
24-08-9000-000-000-000 REVENUE-BUDGET	0.00	-748,472.00	0.00	0.00	-748,472.00	-100.00
81 REVENUES	0.00	-748,472.00	0.00	0.00	-748,472.00	-100.00
24-08-9000-100-000-000 EXPENDITURES	0.00	1,389,726.00	0.00	0.00	1,389,726.00	-100.00
91 EXPENDITURES	0.00	1,389,726.00	0.00	0.00	1,389,726.00	-100.00
000 DISTRICT WIDE	-438,793.42	641,254.00	-468,640.08	96,452.99	737,706.99	-200.00
24-08-4997-000-000-015 REVENUE-ESSERS II	810,466.00	0.00	0.00	0.00	0.00	0.00
24-08-4998-000-000-015 REVENUE-ESSERS III	1,770,196.00	-1,944,177.00	683,341.00	1,359,933.00	-584,244.00	-169.95
81 REVENUES	2,580,662.00	-1,944,177.00	683,341.00	1,359,933.00	-584,244.00	-169.95
24-08-6997-340-002-015 CONTRACTED SERVICES-ARCHITECT-ESSERS II	-20,082.84	0.00	0.00	0.00	0.00	0.00
24-08-6997-720-002-015 BUILDING IMPROVEMENTS-ESSERS II-ADAMS	-701,560.68	0.00	0.00	0.00	0.00	0.00
24-08-6998-340-010-015 CONTRACTED SERVICES-ESSERS III	-240,922.00	0.00	0.00	0.00	0.00	0.00
24-08-6998-340-011-015 ESSRS III - CONTRACTED SERVICES IKE	0.00	0.00	0.00	-48,000.00	-48,000.00	0.00
24-08-6998-720-010-015 BUILDING IMPROVEMENTS-ESSERS III	-1,529,273.99	732,503.00	0.00	-678,497.86	54,005.14	-192.63
24-08-6998-720-011-015 BUILDING IMPROVMENTS-ESSERSIII (IKE)	0.00	1,211,674.00	-267,523.48	-848,790.62	362,883.38	-170.05
91 EXPENDITURES	-2,491,839.51	1,944,177.00	-267,523.48	-1,575,288.48	368,888.52	-362.68
015 NON-PUBLIC_MCKINLEY	88,822.49	0.00	415,817.52	-215,355.48	-215,355.48	-532.63

Report Description: Month End Report 13 Account Year: 24 Account Periods: 12 - 12 PY Account Periods: 12 - 12 Dates: 08/01/2024 - 08/30/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
Account Description						
24-08-1100-000-000-100 (1110) PROPERTY TAXES-BUILDING FUND	711,799.12	-750,000.00	-0.04	468,947.45	-281,052.55	-162.53
24-08-1115-000-000-100 CARLINE TAXES	2,400.39	-2,000.00	0.00	2,031.13	31.13	-201.56
24-08-3130-000-000-100 HOMESTEAD EXEMPTION	25,023.76	0.00	0.00	26,971.93	26,971.93	0.00
24-08-3131-000-000-100 PROPERTY TAX CREDIT-BUILDING	43,508.38	0.00	0.00	45,464.06	45,464.06	0.00
24-08-3180-000-000-100 PRO-RATA MOTOR VEHICLE	2,432.70	0.00	0.00	1,966.79	1,966.79	0.00
24-08-5690-000-000-100 (9000) NON-PROGRAM INCOME-BUILDING FUND	166,012.50	-718,432.00	0.00	0.00	-718,432.00	-100.00
81 REVENUES	951,176.85	-1,470,432.00	-0.04	545,381.36	-925,050.64	-464.09
24-08-2620-340-000-100 CONTRACTED SERVICES - ARCHITECT	-38,000.00	0.00	0.00	-98,601.75	-98,601.75	0.00
24-08-2620-720-001-100 BUILDING IMPROVEMENT-NPHS	-460,439.13	718,432.00	0.00	-207,445.60	510,986.40	-128.87
24-08-2620-720-002-100 BUILDING IMPROVEMENTS-ADAMS	0.00	0.00	0.00	-16,718.20	-16,718.20	0.00
24-08-2620-720-003-100 BUILDING IMPROVEMENTS-BUFFALO	-234,593.00	0.00	0.00	0.00	0.00	0.00
24-08-2620-720-006-100 BUILDING IMPROVEMENTS-JEFFERSON	-3,700.00	0.00	0.00	0.00	0.00	0.00
24-08-2620-720-010-100 BUILDING IMPROVEMENTS-MCDONALD	-55,480.00	400,000.00	0.00	-530,030.92	-130,030.92	-232.51
24-08-2620-720-032-100 BUILDING IMPROVEMENTS-DISTRICT	-7,272.00	90,907.00	-606.00	-7,272.00	83,635.00	-108.00
91 EXPENDITURES	-799,484.13	1,209,339.00	-606.00	-860,068.47	349,270.53	-469.38
100 DISTRICT	151,692.72	-261,093.00	-606.04	-314,687.11	-575,780.11	-933.47
24-08-3552-000-000-101 REVENUE-SCHOOL SAFETY/SECUIRTY	0.00	-100,000.00	100,000.00	100,000.00	0.00	-200.00
81 REVENUES	0.00	-100,000.00	100,000.00	100,000.00	0.00	-200.00
24-08-3552-720-000-101 BUILDING IMPROVMENTS-SCHOOL SAFETY	0.00	100,000.00	-46,571.40	-46,571.40	53,428.60	-146.57
91 EXPENDITURES	0.00	100,000.00	-46,571.40	-46,571.40	53,428.60	-146.57
101	0.00	0.00	53,428.60	53,428.60	53,428.60	-346.57
08 SPECIAL BUILDING FUND	-198,278.21	380,161.00	0.00	-380,161.00	0.00	-2,012.67

Report Description: Month End Report 14 Account Year: 24 Account Periods: 12 - 12 PY Account Periods: 12 - 12 Dates: 08/01/2024 - 08/30/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
Account Description						
24-09-0001-013-000-000 CASH-NLNB-QCPUF	-715,700.37	0.00	17,346.17	-805,859.68	-805,859.68	0.00
24-09-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREASURER	-306,059.34	0.00	19,103.77	0.00	0.00	0.00
01 ASSETS	-1,021,759.71	0.00	36,449.94	-805,859.68	-805,859.68	0.00
24-09-0001-900-000-000 RESERVED FUND BALANCE	-734.00	0.00	0.00	3,689.00	3,689.00	0.00
24-09-0001-905-000-000 UNRESERVED FUND BALANCE	1,014,253.68	0.00	0.00	1,021,759.71	1,021,759.71	0.00
03 EQUITY	1,013,519.68	0.00	0.00	1,025,448.71	1,025,448.71	0.00
24-09-1100-000-000-000 PROPERTY TAXES-QCPUF	909,421.37	-1,009,483.00	0.06	627,485.99	-381,997.01	-162.16
24-09-1115-000-000-000 CARLINE TAXES	3,056.13	0.00	0.00	2,733.83	2,733.83	0.00
24-09-3130-000-000-000 HOMESTEAD EXEMPTION	31,859.65	0.00	0.00	36,303.19	36,303.19	0.00
24-09-3131-000-000-000 PROPERTY TAX CREDIT-QCPUF	55,393.84	0.00	0.00	61,193.00	61,193.00	0.00
24-09-3180-000-000-000 PRO-RATA MOTOR VEHICLE	3,136.88	0.00	0.00	2,595.29	2,595.29	0.00
81 REVENUES	1,002,867.87	-1,009,483.00	0.06	730,311.30	-279,171.70	-162.16
24-09-4500-340-000-000 CONTRACTED SERVICES	-36,600.00	0.00	0.00	-18,543.38	-18,543.38	0.00
24-09-4500-720-000-000 BUILDING REPAIR AND MAINTENANCE	0.00	0.00	0.00	-3,960.00	-3,960.00	0.00
24-09-4500-720-001-001 BUILDING REPAIR-NPHS	0.00	0.00	0.00	-5,880.00	-5,880.00	0.00
24-09-4500-720-007-007 BUILDING R/M-LINCOLN	-31,055.10	0.00	0.00	-11,930.20	-11,930.20	0.00
24-09-4500-720-010-010 BUILDING IMPROVMENTS-MCDONALD	-54,523.67	0.00	0.00	-565.00	-565.00	0.00
24-09-4500-720-011-011 Building repairs - Eisenhower	0.00	0.00	-36,450.00	-52,850.00	-52,850.00	0.00
24-09-4500-733-000-000 FURNITURE/EQUIPMENT	0.00	0.00	0.00	-12,289.00	-12,289.00	0.00
24-09-5000-830-000-000 DUES AND FEES-PAYING AGENT	-400.00	1,000.00	0.00	-400.00	600.00	-140.00
24-09-5000-831-000-000 PRINCIPAL COSTS	-805,000.00	980,000.00	0.00	-815,000.00	165,000.00	-183.16
24-09-5000-832-000-000 DEBT SERVICE INTEREST	-35,527.50	24,794.00	0.00	-24,793.75	0.25	-200.00
91 EXPENDITURES	-963,106.27	1,005,794.00	-36,450.00	-946,211.33	59,582.67	-523.16
09 QCPUF	31,521.57	-3,689.00	0.00	3,689.00	0.00	-685.32

Report Description: REPORT BY PROGRAM Account Year: 24 Account Periods: 12 - 12 PY Account Periods: 12 - 12 Dates: 08/01/2024 - 08/30/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
Account Description						
24-10-0001-013-000-000 CASH-NLNB-COOPERATING	-12,956.99	0.00	-1,000.00	-16,893.62	-16,893.62	0.00
01 ASSETS	-12,956.99	0.00	-1,000.00	-16,893.62	-16,893.62	0.00
24-10-0001-905-000-000 FUND BALANCE-UNRESERVED	323.54	0.00	0.00	12,956.99	12,956.99	0.00
03 EQUITY	323.54	0.00	0.00	12,956.99	12,956.99	0.00
24-10-1510-000-000-000 INVESTMENT INCOME	34,269.85	0.00	0.00	0.00	0.00	0.00
24-10-5690-000-000-000 NON-PROGRAM RECEIPTS	30,058.58	-100,000.00	1,000.00	14,738.44	-85,261.56	-114.74
81 REVENUES	64,328.43	-100,000.00	1,000.00	14,738.44	-85,261.56	-114.74
24-10-1190-490-000-003 WATER-BUFFALO	-3,854.94	0.00	0.00	-1,675.74	-1,675.74	0.00
24-10-1190-490-000-012 WATER-OSGOOD	-1,794.67	0.00	0.00	-511.07	-511.07	0.00
24-10-1190-621-000-003 HEATING FUEL-BUFFALO	-10,492.32	0.00	0.00	0.00	0.00	0.00
24-10-1190-621-000-012 NATURAL GAS-OSGOOD	-12,564.38	0.00	0.00	-45.57	-45.57	0.00
24-10-1190-890-000-003 ELECTRICITY-BUFFALO	-11,166.73	0.00	0.00	-5,379.42	-5,379.42	0.00
24-10-1190-890-000-012 ELECTRICITY-OSGOOD	-7,391.34	0.00	0.00	-3,190.01	-3,190.01	0.00
24-10-1190-950-000-012 TAXES-OSGOOD	-4,430.60	0.00	0.00	0.00	0.00	0.00
24-10-6210-151-000-000 STIPEND - ESU FUNDS	0.00	100,000.00	0.00	0.00	100,000.00	-100.00
91 EXPENDITURES	-51,694.98	100,000.00	0.00	-10,801.81	89,198.19	-100.00
10 COOPERATING FUND	0.00	0.00	0.00	0.00	0.00	-214.74

School Safety

Brandy Buscher / Jeremiah Johnson

North Platte Public Schools

bbuscher@nppsd.org

jejohnson@nppsd.org

Balanced Approach to School Safety

School Safety is much more than physical safety measures.



Technical Safety

Cameras



Electronic Check-in

Clear labels on doors and hallways.

Secure entrances



Technical Safety

Reporting Apps

Alarms on Doors

RAVE Panic Button



Operational Safety

Drills

Procedures

SRP

Relocation Plan

Building Safety Plans



Balanced Approach to School Safety

Table top exercises

Practice drills with maintenance staff

Safety Summit/ Attended in 2022

Communication with Emergency Management

Communication with local institutions

Personal Safety and Mental Health

Gaggle Safety Filter

Threat Assessment Team

Home Visits



Personal Safety and Mental Health

Reporting Center

Ongoing Services

Bullying Forms

Questions????



STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL

For the One Year Period Ending August 31, 2024

	<u>Budget</u> <u>(Original and Final)</u>	<u>Actual</u>	% of Budget <u>Spent</u>
General-Regular	39,618,166	40,136,320	101.31%
General-Grants			
ESSERS	874,231	1,023,765	117.10%
ESSA	1,254,889	1,262,451	100.60%
IDEA	1,149,744	1,174,534	102.16%
Grants	4,858,478	1,699,704	34.98%
Total Disbursements less Special Education	47,755,508	45,296,774	94.85%
General-Special Education	7,090,420	6,539,663	92.23%
General Fund	\$ 54,845,928	\$ 51,836,437	
Depreciation	4,435,782	1,109,166	25.00%
Employee Benefit	300,000	154,982	51.66%
Activities	2,000,000	1,503,828	75.19%
Lunch	3,048,000	2,700,022	88.58%
Bond	-	-	
Building	4,643,242	2,481,927	53.45%
QCPUF	1,005,794	946,211	94.08%
Cooperative Fund	100,000	10,802	10.80%
Total	\$ 70,378,746	\$ 60,743,375	86.31%

NORTH PLATTE PUBLIC SCHOOLS

STATEMENT OF NET ASSETS-CASH BASIS
ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS



BALANCE SHEET

August 31, 2024

	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Nutrition</u>	<u>Bond</u>	<u>Building</u>	<u>QCPUF</u>	<u>Cooperative</u>
ASSETS								
Cash	\$ (4,200,066)	\$ 3,076,150	\$ 143,790	\$ 1,088,393	\$ 28,182	\$ (17,274)	\$ 805,860	\$ 16,894
Investments								
Cash with Fiscal Agent	-				-			
Accounts Receivables Due From	-	-		(54,379)		-	-	
Prepaid Insurance	-							
Amount Provided for Bonds	-							
Total Assets	\$ (4,200,066)	\$ 3,076,150	\$ 143,790	\$ 1,034,014	\$ 28,182	\$ (17,274)	\$ 805,860	\$ 16,894
LIABILITIES								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable Due To	6,336	-	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-	-	-
Total Liabilities	\$ 6,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Assets less Liabilities	(\$4,206,402)	\$3,076,150	\$143,790	\$1,034,014	\$28,182	(\$17,274)	\$805,860	\$16,894
NET ASSETS (RESERVES)								
Reserved for:								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 28,182	\$ -	\$ -	\$ -
Unreserved for:								
General	(4,206,402)	-	-	-	-	-	-	16,894
Special Revenue Funds	-	3,076,150	143,790	1,034,014	-	-	805,860	-
Capital Projects Fund	-	-	-	-	-	(17,274)	-	-
Total Net Assets (Reserves)	(\$4,206,402)	\$3,076,150	\$143,790	\$1,034,014	\$28,182	(\$17,274)	\$805,860	\$16,894

NORTH PLATTE PUBLIC SCHOOLS

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES

For the One Year Period Ending August 31, 2024



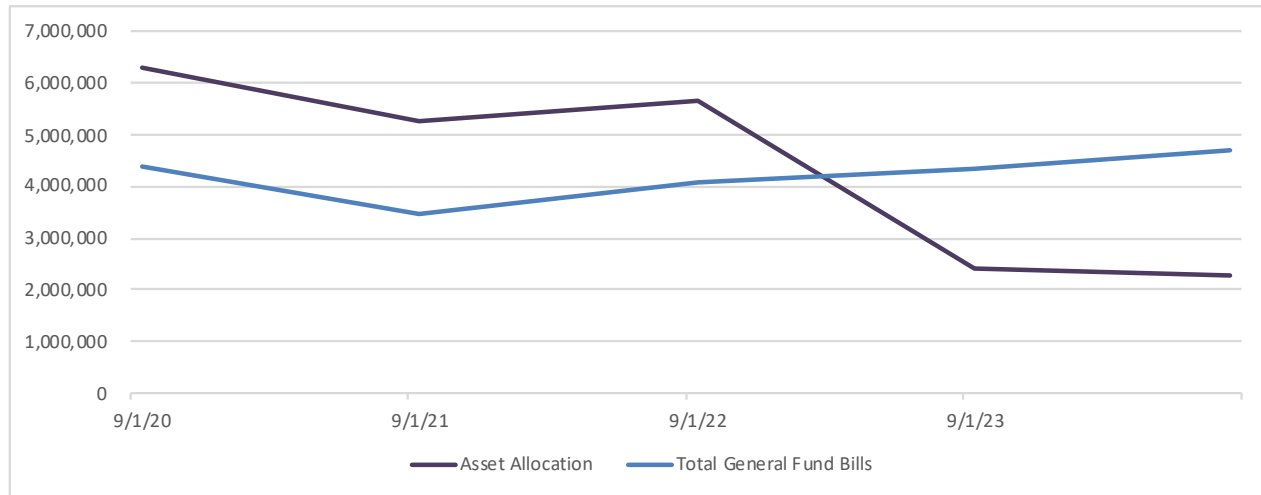
FUNDS	Fund Balances (deficits) at Beginning of Year	Receipts	2023-2024 BUDGET	Disbursements	Excess (deficiency) of receipts over (under) Disbursements	Fund Balances (deficits) at End of Year	Fund Balance Composite		
							School District Treasurer's Cash/Investments (overdrawn)	Due to/ Due From	Receivables and Liabilities
GENERAL									
Education	\$ 4,064,812	\$ 39,117,219	\$ 43,236,577	\$ 40,163,320			\$ (4,200,066)	\$ -	\$ (6,336)
Special Education Grants		4,448,004	\$ 7,090,420	6,539,663					
Total	\$ 4,064,812	\$ 43,565,223	\$ 54,845,928	\$ 51,836,437	(8,271,214)	(4,206,402)	\$ (4,200,066)	\$ -	\$ (6,336)
DEPRECIATION	\$ 2,584,409	\$ 1,600,907	\$ 4,435,782	\$ 1,109,166	491,741	3,076,150	\$ 3,076,150	\$ -	\$ -
EMPLOYEE BENEFIT	\$ 139,867	\$ 158,905	\$ 300,000	\$ 154,982	3,923	143,790	\$ 143,790	\$ -	\$ -
Combined Total	\$ 6,789,088	\$ 45,325,035	\$ 59,581,710	\$ 53,100,585	(7,775,550)	(986,462)	\$ (980,126)	\$ -	\$ (6,336)
FIDUCIARY									
Student Activity	\$ 1,521,021	\$ 1,376,767	\$ 2,000,000	\$ 1,503,828	(127,061)	1,393,960	\$ 1,393,960	\$ -	\$ -
SCHOOL NUTRITION									
School Year	\$ 1,081,287	\$ 2,643,602	\$ 3,048,000	\$ 2,691,512	(47,910)	1,033,377	\$ 1,088,393	\$ -	\$ (54,379)
Vending Machine	-	9,147		8,510	637	637			
Total	\$ 1,081,287	\$ 2,652,749	\$ 3,048,000	\$ 2,700,022	(47,273)	1,034,014	\$ 1,088,393	\$ -	\$ (54,379)
BOND INTEREST AND RETIREMENT	\$ 28,008	\$ 174	\$ -	\$ -	174	28,182	\$ 28,182	\$ -	\$ -
SPECIAL BUILDING	\$ 459,339	\$ 2,005,314	\$ 4,643,242	\$ 2,481,927	(476,613)	(17,274)	\$ (17,274)	\$ -	\$ -
QUALIFIED CAPITAL PURPOSE UNDERTAKING	\$ 1,021,760	\$ 730,311	\$ 1,005,794	\$ 946,211	(215,900)	805,860	\$ 805,860	\$ -	\$ -
COOPERATIVE	\$ 12,957	\$ 14,739	\$ 100,000	\$ 10,802	3,937	16,894	\$ 16,894	\$ -	\$ -
GRAND TOTAL-ALL FUNDS	\$ 10,913,460	\$ 52,105,089	\$ 70,378,746	\$ 60,743,375	\$ (8,638,286)	2,275,174	\$ 2,335,889	\$ -	\$ (60,715)

NORTH PLATTE PUBLIC SCHOOLS

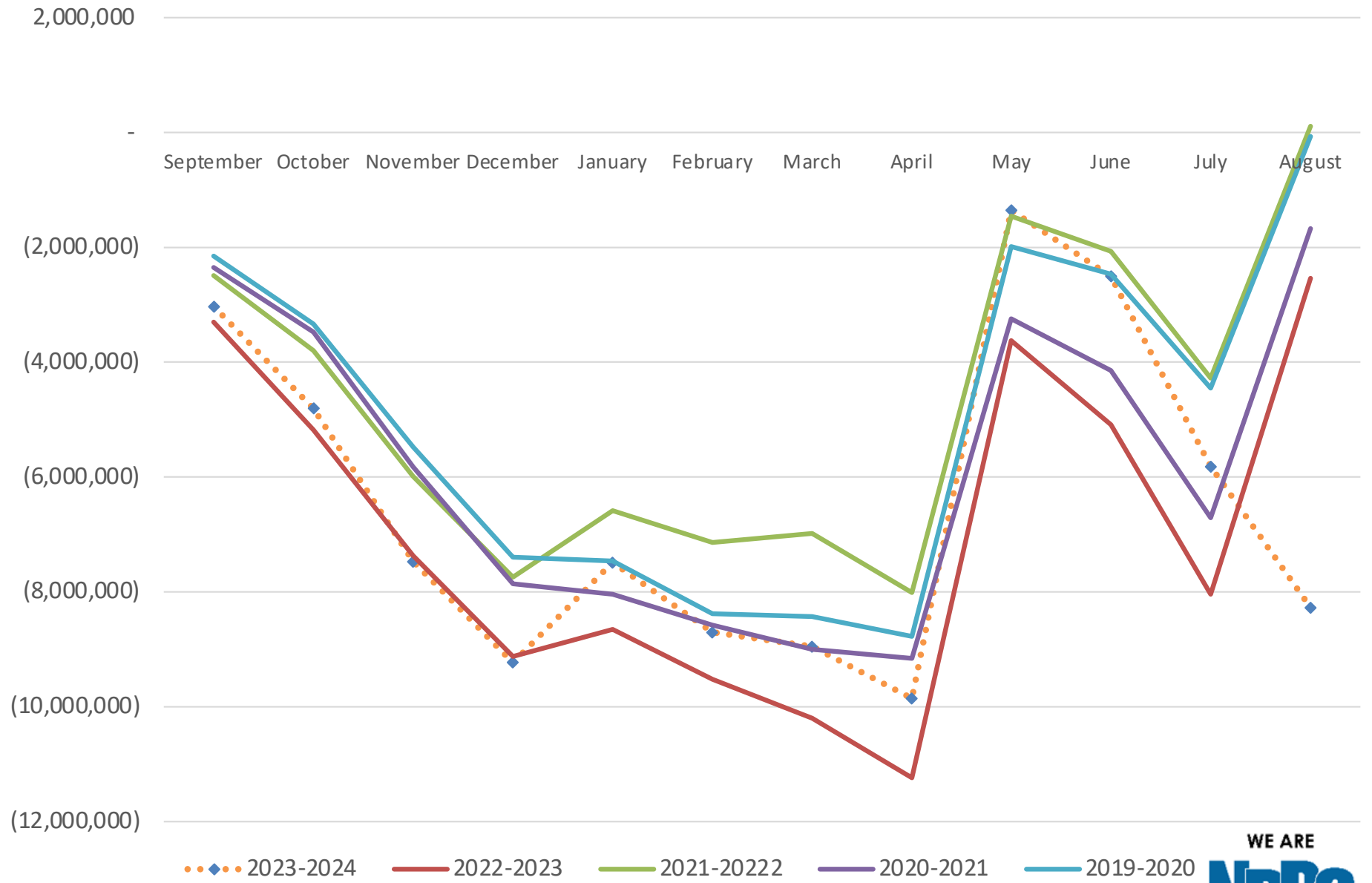
STATEMENT OF NET ASSETS-CASH BASIS
ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS
August 31, 2024

Asset Allocation	<u>9/1/20</u>	<u>9/1/21</u>	<u>9/1/22</u>	<u>9/1/23</u>	<u>8/31/24</u>
General	537,274	(1,296,280)	(1,043,739)	(3,877,088)	(4,206,402)
Depreciation	2,971,952	3,441,169	3,349,325	2,584,409	3,076,150
Employee Benefit	113,210	133,085	136,949	138,817	143,790
Activity	1,521,403	1,589,661	1,600,286	1,521,021	1,393,960
Nutrition	182,551	444,271	787,578	1,039,210	1,034,014
Bond	1,046,824	368,995	110,715	27,935	28,182
Building	(177,726)	1,596	734	234,438	(17,274)
QCPUF	84,869	593,053	720,852	735,398	805,860
Cooperative	12,657	645	1,324	12,957	16,894
TOTAL	6,293,014	5,276,195	5,664,024	2,417,097	2,275,174

General Fund Expenditures					
Payroll	\$ 2,977,801	\$ 2,946,450	\$ 3,246,169	\$ 3,391,203	\$ 3,532,830
Bills	1,384,247	517,617	809,209	964,305	1,163,409
TOTAL	\$ 4,362,048	\$ 3,464,067	\$ 4,055,378	\$ 4,355,508	\$ 4,696,239



Monthly Cash Flow



North Platte Public Schools

August



	2023-2024	Audited 2022-2023	Audited 2021-2022	Audited 2020-2021	Audited 2019-2020
Revenue	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Property Taxes	17,813,882	24,313,958	23,563,739	23,541,688	22,763,647
State Aid	9,780,783	10,489,135	9,885,536	9,477,434	9,748,618
Other Local Revenue	2,510,275	2,724,875	2,667,191	2,563,608	2,513,424
County Sources	330,016	308,800	262,427	301,290	279,402
State Sources	8,651,371	5,669,202	5,539,796	4,957,472	5,205,042
Interest	5,177	0	667	603	11,441
Other	25,714	71,237	455,112	143,546	146,010
Grants	4,448,004	4,962,294	4,781,394	3,174,340	2,889,052
Total Revenue	43,565,222	48,539,501	47,155,862	44,159,981	43,556,636
Expenditures					
Salaries	28,188,818	27,032,337	26,090,384	26,144,395	25,774,090
Fringe Benefits	10,422,256	9,785,211	9,328,956	8,501,701	7,832,358
Operating Expenses	3,286,293	3,254,337	2,784,398	2,271,302	2,476,710
Supplies/Materials	2,941,750	3,758,997	2,655,856	2,290,505	2,654,507
Equipment	1,437,361	1,774,469	1,516,135	2,079,370	1,440,553
Travel	136,223	158,874	175,598	109,299	331,727
Other Expenses	263,282	274,000	85,000	212,688	94,215
Grants	5,133,454	5,066,483	4,416,459	4,224,455	3,021,657
Total Expenditures	51,809,437	51,104,708	47,052,786	45,833,715	43,625,817
	27,000			0	0
Instruction	21,992,808	21,705,112	20,620,320	20,578,715	20,177,039
Special Education	5,602,249	5,272,289	4,935,034	4,467,367	4,183,082
Guidance/Health	2,579,023	2,501,018	2,300,752	2,416,586	2,107,605
Libraries	2,313,965	1,910,892	1,467,028	1,494,980	1,457,821
General Administration	1,209,962	1,207,065	1,156,057	979,309	1,026,710
School Administration	3,141,951	3,070,370	2,896,494	2,768,127	2,832,456
Business Office	2,931,783	3,020,902	2,736,273	2,827,933	2,683,018
Building/Grounds	5,684,228	5,983,041	5,247,802	5,009,355	5,125,862
Transportation	622,522	708,953	740,103	567,324	517,326
Community Service	334,210	326,248	358,189	308,451	280,590
Transfers	263,282	332,335	178,522	212,688	212,651
Grants	5,133,454	5,066,483	4,416,212	4,202,880	3,021,657
Total	51,809,437	51,104,708	47,052,786	45,833,715	43,625,817
	0	0	0	0	0
Net Income	(8,244,215)	(2,565,207)	103,076	(1,673,734)	(69,181)
Net Income-Grants	(685,450)	(104,189)	365,182	(1,028,540)	(132,605)
Net Income-GF	(7,558,765)	(2,461,018)	(262,106)	(645,194)	63,424

Report Description: INCOME STATEMENT

Account Year: 24

Period Range: 12 - 12

Date Range: 08/01/2024 - 08/30/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01	GENERAL FUND						
81	REVENUES						
11 00	TAXES	\$31,423,050.00	\$0.00	-\$0.50	\$20,120,583.53	\$11,302,466.47	64.03
15 00	INVESTMENT INCOME	\$1,000.00	\$0.00	\$444.64	\$5,176.87	-\$4,176.87	517.69
19 00	PRIVATE GRANTS	\$140,000.00	\$0.00	\$18,980.58	\$203,573.72	-\$63,573.72	145.41
21 00	COUNTY FINES/LICENSES	\$300,000.00	\$0.00	\$0.00	\$330,016.26	-\$30,016.26	110.01
31 00	STATE RECEIPTS	\$13,936,021.00	\$0.00	\$0.00	\$17,409,713.35	-\$3,473,692.35	124.93
34 00	CATEGORICAL/PRIVATE GRANTS	\$600,000.00	\$0.00	\$0.00	\$613,491.37	-\$13,491.37	102.25
35 00	STATE CATEGORICAL PROGRAMS	\$391,000.00	\$0.00	\$52,563.00	\$371,904.90	\$19,095.10	95.12
38 00	IN-LIEU OF SCHOOL LAND	\$0.00	\$0.00	\$0.00	\$37,045.19	-\$37,045.19	0.00
40 00	UNOBLIGATED FUNDS	\$3,944,951.00	\$0.00	\$0.00	\$0.00	\$3,944,951.00	0.00
41 00	UNIVERSAL SERVICE FUND	\$0.00	\$0.00	\$159,262.66	\$203,546.66	-\$203,546.66	0.00
44 00	IDEA	\$16,750.00	\$0.00	\$0.00	\$36,792.03	-\$20,042.03	219.65
45 00	FEDERAL PROGRAMS	\$2,707,754.00	\$0.00	\$559,992.08	\$2,758,189.75	-\$50,435.75	101.86
47 00	CARL PERKINS	\$0.00	\$0.00	\$0.00	\$222,914.70	-\$222,914.70	0.00
49 00	21ST CENTURY/EIN	\$891,731.00	\$0.00	\$435,799.00	\$1,226,561.00	-\$334,830.00	137.55
56 00	MISC REVENUE	\$5,000.00	\$0.00	\$160.02	\$25,713.96	-\$20,713.96	514.28
81	REVENUES	\$54,357,257.00	\$0.00	\$1,227,201.48	\$43,565,223.29	\$10,792,033.71	80.15

Income Statement

Income Statement

North Platte Public School District

Report Description: INCOME STATEMENT

Account Year: 24

Period Range: 12 - 12

Date Range: 08/01/2024 - 08/30/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01	GENERAL FUND						
91	EXPENDITURES						
11 00	REGULAR INSTRUCTION	\$21,823,770.72	\$2,909.18	\$1,969,244.44	\$21,929,068.15	-\$108,206.61	100.50
12 00	SPECIAL EDUCATION	\$5,544,648.00	\$0.00	\$418,983.82	\$5,602,248.85	-\$57,600.85	101.04
13 00	SUMMER SCHOOL	\$73,516.00	\$0.00	\$0.00	\$72,601.26	\$914.74	98.76
21 00	PUPIL SUPPORT	\$2,539,977.88	\$0.00	\$240,689.03	\$2,579,023.21	-\$39,045.33	101.54
22 00	STAFF SUPPORT	\$2,717,769.00	\$1,213.94	\$97,875.85	\$2,313,965.12	\$402,589.94	85.19
23 00	GENERAL ADMINISTRATION	\$1,211,810.00	\$0.00	\$62,430.53	\$1,209,961.82	\$1,848.18	99.85
24 00	SCHOOL ADMINISTRATION	\$3,141,611.30	\$0.00	\$223,385.22	\$3,141,950.88	-\$339.58	100.01
25 00	BUSINESS SUPPORT	\$2,804,240.00	\$22,227.06	\$232,547.40	\$2,931,782.93	-\$149,769.99	105.34
26 00	OPERATIONS/MAINTENANCE	\$5,683,598.11	\$17,567.50	\$544,646.56	\$5,684,228.41	-\$18,197.80	100.32
27 00	TRANSPORTATION	\$725,565.00	\$0.00	\$21,689.65	\$622,522.44	\$103,042.56	85.80
31 00		\$0.00	\$0.00	\$0.00	\$18,137.52	-\$18,137.52	0.00
33 00	COMMUNITY SERVICE	\$302,080.00	\$0.00	\$30,892.75	\$334,210.82	-\$32,130.82	110.64
34 00	CATEGORICAL/PRIVATE GRANTS	\$89,029.00	\$0.00	\$249,245.97	\$439,579.62	-\$350,550.62	493.75
35 00	STATE CATEGORICAL PROGRAMS	\$403,074.00	\$0.00	\$24,687.26	\$403,730.21	-\$656.21	100.16
40 00	UNOBLIGATED FUNDS	\$3,618,411.00	\$0.00	\$0.00	\$0.00	\$3,618,411.00	0.00
62 00	ESSA-TITLE	\$1,091,707.00	\$60,000.00	\$86,011.33	\$1,090,356.77	-\$58,649.77	105.37
63 00	ESSA-TITLE II	\$163,182.00	\$60,000.00	\$7,913.75	\$172,093.68	-\$68,911.68	142.23
64 00	IDEA	\$1,149,744.00	\$0.00	\$97,363.80	\$1,174,534.08	-\$24,790.08	102.16
66 00	OTHER FEDERAL SERV-NON CATEGORICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
67 00	CARL PERKINS FUNDS	\$63,624.00	\$0.00	\$25,600.00	\$85,140.40	-\$21,516.40	133.82
69 00	FEDERAL SERV-CATEGORICAL	\$1,558,571.00	\$0.00	\$75,215.80	\$1,768,019.52	-\$209,448.52	113.44
80 00	TRANSFERS	\$140,000.00	\$0.00	\$42,000.00	\$263,281.69	-\$123,281.69	188.06
91	EXPENDITURES	\$54,845,928.01	\$163,917.68	\$4,450,423.16	\$51,836,437.38	-\$2,845,572.95	94.81
01	GENERAL FUND	-\$488,671.01	-\$163,917.68	-\$3,223,221.68	-\$8,271,214.09	\$7,946,460.76	1,726.14

Activity and Depreciation

Account Year: 24

Period Range: 00 - 12

		Begin Balance	Revenue	Expenditures	End Balance
02	DEPRECIATION FUND				
8001	HIGH SCHOOL	84,692.32	45,000.00	16,740.59	112,951.73
8002	ADAMS MIDDLE SCHOOL	96,900.02	10,000.00	26,016.91	80,883.11
8003	BUFFALO ELEMENTARY	8,125.43	0.00	0.00	8,125.43
8004	MADISON SCHOOL	176,023.78	35,000.00	54,015.15	157,008.63
8005	CODY ELEMENTARY	35,600.42	5,000.00	14,997.48	25,602.94
8006	JEFFERSON ELEMENTARY	-5,759.74	5,759.74	0.00	0.00
8007	LINCOLN ELEMENTARY	41,429.92	5,000.00	8,920.16	37,509.76
8009	WASHINGTON ELEMENTARY	39,906.00	5,000.00	5,683.82	39,222.18
8010	MCDONALD ELEMENTARY	40,908.21	0.00	4,068.52	36,839.69
8011	EISENHOWER ELEMENTARY	22,139.23	10,000.00	3,011.96	29,127.27
8012	OSGOOD/LAKE ELEMENTARY	12,209.15	4,000.00	2,940.02	13,269.13
8013	SPED	0.00	0.00	0.00	0.00
8015	STUDENT LEAD TECHNOLOGY	482,071.60	182,000.00	203,021.00	461,050.60
8026	NURSING SERVICES	4,217.77	0.00	0.00	4,217.77
8028	ELEMENTARY LIBRARIES	22,863.51	0.00	0.00	22,863.51
8040	ELEMENTARY MUSIC	9,581.15	0.00	0.00	9,581.15
8041	ELEMENTARY PE	23,074.20	0.00	0.00	23,074.20
8051	NEW SERIES TEXTBOOKS	202,696.80	850,000.00	724,013.05	328,683.75
8052	TECHNOLOGY OFFICE	453,121.37	0.00	13,499.13	439,622.24
8055	REPLACEMENT TEXTBOOKS	144,009.49	0.00	42,513.00	101,496.49
8110	NPHS LIBRARY	3,470.58	0.00	0.00	3,470.58
8111	NPHS BAND	-7,289.34	12,289.34	0.00	5,000.00
8230	MS BAND	7,500.00	0.00	0.00	7,500.00
8232	CENTRAL OFFICE	-27,853.37	0.00	0.00	-27,853.37
8233	CUSTODIAL/MAINTENANCE	29,110.53	122,999.92	0.00	152,110.45
8234	TEACHER COMPUTERS	-16,064.56	52,000.00	-10,275.00	46,210.44
8235	VEHICLE ACQUISITION	186,033.86	50,000.00	0.00	236,033.86
8240	TRACK	353,506.63	50,000.00	0.00	403,506.63
8241	TENNIS COURTS	222,532.00	25,000.00	0.00	247,532.00
8245	FOOTBALL FIELD	200,597.00	50,000.00	0.00	250,597.00
8250	ADAMS HVAC	-197,532.52	0.00	0.00	-197,532.52
8255	PLAYGROUNDS	-75,931.00	10,000.00	0.00	-65,931.00
8290	INTEREST	12,518.82	71,857.48	0.00	84,376.30
	Total Funds:	\$2,584,409.26	\$1,600,906.48	\$1,109,165.79	\$3,076,149.95
	Grand Total for All Funds:	\$2,584,409.26	\$1,600,906.48	\$1,109,165.79	\$3,076,149.95

Activity and Depreciation

Account Year: 24

Period Range: 00 - 12

		Begin Balance	Revenue	Expenditures	End Balance
03	EMPLOYEE BENEFIT FUND				
8600	NPPS BENEFITS	25,528.45	132,000.00	133,869.47	23,658.98
8610	EMPLOYEE BENEFITS-UNEMP COMP	2,975.81	22,000.00	21,112.91	3,862.90
8620	SECTION 125	111,362.60	4,905.28	0.00	116,267.88
	Total Funds:	\$139,866.86	\$158,905.28	\$154,982.38	\$143,789.76
	Grand Total for All Funds:	\$139,866.86	\$158,905.28	\$154,982.38	\$143,789.76

Account Year: 24

Period Range: 00 - 12

		Begin Balance	Revenue	Expenditures	End Balance
05	ACTIVITY FUND				
7001	FOOTBALL	0.00	19,459.00	83,684.73	-64,225.73
7002	VOLLEYBALL	0.00	6,735.70	15,489.90	-8,754.20
7003	SOFTBALL	0.00	2,700.00	26,122.08	-23,422.08
7004	UNIFIED BOWLING	0.00	735.00	3,432.95	-2,697.95
7005	CROSS COUNTRY	0.00	1,458.30	7,109.61	-5,651.31
7006	TENNIS	0.00	2,760.00	8,500.72	-5,740.72
7007	GOLF	0.00	1,722.39	13,711.34	-11,988.95
7008	BASKETBALL	0.00	12,536.71	40,625.39	-28,088.68
7009	SOCCER	0.00	5,301.00	19,522.59	-14,221.59
7010	WRESTLING	0.00	10,929.08	28,790.30	-17,861.22
7011	SWIMMING	0.00	0.00	13,874.31	-13,874.31
7012	TRACK	0.00	9,561.50	20,352.19	-10,790.69
7013	UNIFIED TRACK	0.00	0.00	0.00	0.00
7016	SPEECH	0.00	4,218.00	7,177.30	-2,959.30
7017	BASEBALL	0.00	745.00	35,552.05	-34,807.05
7019	ACTIVITY TICKETS	798.18	249,483.75	40,740.39	209,541.54
7020	ACTIVITY OFFICE	63.79	1,948.00	53,262.67	-51,250.88
7022	HIGH SCHOOL CONCESSIONS	-2,225.30	45,362.18	49,644.56	-6,507.68
7023	COACHES ASSOCIATION	568.25	3,205.14	568.25	3,205.14
7024	SUMMER WEIGHT PROGRAM	0.00	0.00	0.00	0.00
7030	ACTIVITY OFFICE FUNDRAISER	-15,025.62	402.49	7,340.15	-21,963.28
7031	FOOTBALL FUND RAISER	9,523.73	39,122.56	43,722.46	4,923.83
7032	VOLLEYBALL FUND RAISER	9,104.11	7,675.00	7,186.45	9,592.66
7033	WRESTLING FUND RAISER	5,819.88	8,361.50	8,897.23	5,284.15
7034	SOFTBALL FUND RAISER	5,503.96	6,651.97	8,270.46	3,885.47
7035	BOYS BBALL FUND RAISER	1,407.20	14,706.00	9,694.76	6,418.44
7036	GIRLS BBALL FUND RAISER	1,191.90	12,529.50	11,267.42	2,453.98
7037	SWIMMING FUND RAISER	1,818.26	3,837.00	4,527.00	1,128.26
7038	BOYS SOCCER FUND RAISER	3,874.74	5,714.85	3,753.56	5,836.03
7039	GIRLS SOCCER FUND RAISER	2,475.77	8,766.67	6,090.94	5,151.50
7040	BOYS TRACK FUND RAISER	1,880.44	4,597.80	3,534.33	2,943.91
7041	GIRLS TRACK FUND RAISER	1,937.41	0.00	893.19	1,044.22
7042	BOYS TENNIS FUND RAISER	2,119.44	1,252.00	240.43	3,131.01
7043	GIRLS TENNIS FUND RAISER	4,555.52	6,125.00	267.34	10,413.18
7044	BOYS GOLF FUND RAISER	383.67	1,281.00	654.40	1,010.27
7045	GIRLS GOLF FUND RAISER	728.97	1,044.15	1,194.65	578.47
7046	BIOLOGY FUND RAISER	1,474.19	0.00	0.00	1,474.19
7047	CREW FUND RAISER	194.38	0.00	0.00	194.38
7048	PROJECT SEARCH FUND RAISER	0.00	0.00	0.00	0.00
7049	TEAMMATES FUND RAISER	3,034.43	0.00	250.92	2,783.51
7050	UNIFIED BOWLING FUND RAISER	2,102.62	500.00	1,000.74	1,601.88
7051	POWER LIFTING FUND RAISER	1,050.50	6,492.95	5,443.13	2,100.32
7052	UNIFIED TRACK FUNDRAISER	810.67	4,045.44	1,232.70	3,623.41
7053	ESPORTS FUNDRAISER	854.11	0.00	0.00	854.11
7055	CC FUND RAISER	12,635.98	4,200.28	5,972.49	10,863.77
7056	SPEECH FUND RAISER	1,322.46	2,798.35	1,363.19	2,757.62
7057	BASEBALL FUNDRAISER	0.00	0.00	0.00	0.00
7060	CIRCLE OF FRIENDS	2,308.88	1,649.56	309.69	3,648.75
7090	BOOSTER CLUB	22,336.65	31,209.88	38,240.69	15,305.84
7100	MIDDLE SCHOOL CONCESSIONS	1,970.57	5,756.60	7,308.17	419.00
7101	MIDDLE SCHOOL TICKET OFFICE	18,315.43	-2,326.91	556.68	15,431.84
7102	MIDDLE SCHOOL ATHLETICS ADMINISTRATION	19,068.29	10,812.00	3,460.47	26,419.82
7120	MIDDLE SCHOOL FOOTBALL	0.00	3,342.00	13,182.66	-9,840.66
7121	MIDDLE SCHOOL WRESTLING	0.00	1,208.90	4,738.59	-3,529.69
7122	MIDDLE SCHOOL VOLLEYBALL	3,797.86	3,838.25	3,021.58	4,614.53
7123	MIDDLE SCHOOL BOYS BB	9,004.62	2,343.00	2,000.00	9,347.62
7124	MIDDLE SCHOOL GIRLS BB	2,419.45	1,791.75	2,079.50	2,131.70
7125	MIDDLE SCHOOL TRACK	1,074.20	803.00	559.98	1,317.22
7126	MIDDLE SCHOOL CROSS COUNTRY	-383.00	0.00	567.00	-950.00
7150	MIDDLE SCHOOL-FOOTBALL FUND RAISER	10,204.06	0.00	1,112.72	9,091.34
7151	MIDDLE SCHOOL WRESTLING FUND RAISER	1,494.80	2,689.20	2,984.58	1,199.42
7152	MIDDLE SCHOOL-VOLLEYBALL FUND RAISER	6,937.25	357.10	988.08	6,306.27

		Begin Balance	Revenue	Expenditures	End Balance
05	ACTIVITY FUND				
7153	MIDDLE SCHOOL-BOYS BB FUND RAISER	1,055.59	-1,019.10	0.00	36.49
7154	MIDDLE SCHOOL-GIRLS BB FUND RAISER	8,775.15	0.00	499.66	8,275.49
7155	MIDDLE SCHOOL-TRACK FUND RAISER	9,442.50	4,252.00	2,896.50	10,798.00
7156	MIDDLE SCHOOL-CC FUNDRAISER	1,275.94	1,269.00	960.13	1,584.81
7157	MIDDLE SCHOOL-ROBOTIC	312.26	0.00	0.00	312.26
7200	VARSITY CHEERLEADERS	-2,727.07	52,461.47	46,546.89	3,187.51
7201	HOMECOMING	350.00	7,505.00	9,078.91	-1,223.91
7202	PACERS	-3,989.03	21,461.85	13,203.09	4,269.73
7203	FLAG CORP	2,314.80	3,184.82	4,187.51	1,312.11
7204	NPHS MUSICAL	60,188.51	18,820.30	19,370.64	59,638.17
7205	ADVANCED ACTING	7,073.38	8,839.74	7,215.85	8,697.27
7209	CLASS - FRESHMAN	456.50	0.00	456.00	0.50
7210	CLASS - SOPHMORE	500.00	456.00	1,450.00	-494.00
7211	CLASS - JUNIOR	-486.26	8,640.00	6,703.74	1,450.00
7212	CLASS - SENIOR	9,786.35	5,838.37	4,577.48	11,047.24
7226	ENVIRONMENTAL CLUB	638.95	0.00	0.00	638.95
7230	ART CLUB	2,262.19	248.00	480.00	2,030.19
7231	CRIME STOPPERS	0.00	0.00	0.00	0.00
7232	CLOSE UP	1,732.12	0.00	0.00	1,732.12
7233	DRAMA/ONE ACTS	149.32	5,879.00	6,657.23	-628.91
7234	FBLA	841.70	0.00	0.00	841.70
7235	FCCLA	1,461.96	588.15	339.72	1,710.39
7236	YEARBOOK	-8,915.76	12,805.39	1,316.66	2,572.97
7237	KEY CLUB	1,653.71	3,400.00	3,603.38	1,450.33
7238	UNUSED	0.00	0.00	0.00	0.00
7239	MOCK TRIAL	443.31	500.00	752.35	190.96
7240	NATL HONOR SOCIETY	2,748.03	7,982.36	5,164.57	5,565.82
7242	SKILLS USA	6,407.39	12,931.06	9,692.79	9,645.66
7243	STUDENT COUNCIL	7,530.65	20,569.80	23,983.18	4,117.27
7244	WORLD LANGUAGE CLUB	341.86	3,953.75	3,117.00	1,178.61
7245	FFA	91,704.83	63,934.17	34,143.62	121,495.38
7246	DUNGEONS AND DRAGONS	75.29	240.00	41.60	273.69
7250	VIDEO PRODUCTION	1,209.99	1,170.00	1,525.51	854.48
7260	GSA CLUB	444.47	0.00	0.00	444.47
7290	TRAVEL SUPPORT	377.13	26,000.00	26,197.26	179.87
7300	COUNSELORS	2,873.42	0.00	0.00	2,873.42
7301	AP TESTING	1,202.75	0.00	0.00	1,202.75
7302	SCHOLARSHIP	15,944.19	0.00	0.00	15,944.19
7303	DUAL CREDIT - HIGH SCHOOL	259,015.76	68,796.02	63,620.10	264,191.68
7304	PRINCIPAL CONTINGENCY	4,407.13	16,840.69	4,787.19	16,460.63
7305	FACULTY	-959.05	959.05	0.00	0.00
7306	RESTITUTION	50.00	0.00	0.00	50.00
7307	NPHS SCHOOL STORE (SPED)	2,459.43	2,043.50	1,466.75	3,036.18
7310	BAND UNIFORM FUND	-1,281.69	1,281.69	0.00	0.00
7311	CHOIR ROBE FUND	0.00	172.81	0.00	172.81
7315	HIGH SCHOOL BOOK FINES	19,544.21	643.42	1,936.43	18,251.20
7316	LIBRARY FINES	4,348.56	4,160.91	4,653.24	3,856.23
7317	P.E. FINES	653.00	198.61	0.00	851.61
7320	ART SUPPLIES	13,909.60	7,532.58	8,848.57	12,593.61
7321	AUTO SHOP	13,476.51	4,914.13	13,407.58	4,983.06
7322	BAND	6,641.77	12,708.58	16,607.92	2,742.43
7323	BULLDOGGER	-137.38	1,825.00	2,524.00	-836.38
7324	DRAFTING	1,754.87	147.65	0.00	1,902.52
7325	ELECTRONICS	4,542.02	516.97	17.96	5,041.03
7326	FOODS	5,731.53	6,033.63	5,396.39	6,368.77
7327	ORCHESTRA	3,314.85	0.00	462.33	2,852.52
7328	VOCAL	3,978.08	1,086.47	2,214.78	2,849.77
7329	WELDING	445.90	2,636.13	1,902.15	1,179.88
7330	WOODS	1,123.03	7,912.19	6,453.99	2,581.23
7331	PHOTOGRAPHY CLASS	3,455.72	2,943.43	15.99	6,383.16
7332	FCS DESIGN	947.82	925.50	701.86	1,171.46
7400	ELEMENTARY BOOK FINES	9,309.70	1,989.24	2,765.87	8,533.07

Activity and Depreciation

Account Year: 24

Period Range: 00 - 12

		Begin Balance	Revenue	Expenditures	End Balance
05	ACTIVITY FUND				
7403	ELEMENTARY - BUFFALO	3,556.59	6,670.00	9,314.63	911.96
7404	MADISON	142.09	0.00	0.00	142.09
7405	ELEMENTARY - CODY	11,528.17	14,721.21	13,699.46	12,549.92
7406	ELEMENTARY - JEFFERSON	7,526.76	6,697.65	4,248.35	9,976.06
7407	ELEMENTARY - LINCOLN	10,782.37	3,339.71	1,180.39	12,941.69
7409	ELEMENTARY - WASHINGTON	24,665.72	7,824.04	0.00	32,489.76
7410	ELEMENTARY - MCDONALD	6,680.46	2,590.75	2,803.88	6,467.33
7411	ELEMENTARY - EISNEHOWER	4,827.84	29,632.66	31,218.53	3,241.97
7413	BUFFALO SOCIAL COMMITTEE	249.74	412.66	523.32	139.08
7420	ADAMS MIDDLE SCHOOL	6,321.35	7,853.29	4,495.97	9,678.67
7421	ADAMS - STUDENT COUNCIL	9,841.88	9,894.81	9,101.01	10,635.68
7422	ADAMS - JOURNALISM	9,103.08	2,280.90	5,457.87	5,926.11
7423	ADAMS - MUSIC/SWING CHOIR	-1,411.98	22,577.24	20,589.20	576.06
7424	ADAMS-LIBRARY FINES	1,098.47	29.71	0.00	1,128.18
7425	MS SPEECH CLUB	483.22	797.35	680.28	600.29
7426	MS ENVIRONMENTAL CLUB	713.45	0.00	0.00	713.45
7427	MS STORE (SPED)	21.31	229.75	67.11	183.95
7428	ADAMS - BAND	2,778.79	6,193.15	6,481.36	2,490.58
7429	ADAMS-FACULTY COURTESY COMM	0.00	0.00	0.00	0.00
7430	MADISON MIDDLE SCHOOL	40,449.78	10,085.16	2,080.51	48,454.43
7431	MADISON - BAND/CHORUS	10,020.92	33.00	352.89	9,701.03
7432	MADISON - TENNIS COURTS	0.00	0.00	0.00	0.00
7433	MADISON - STUDENT COUNCIL	1,484.70	1,896.00	1,884.11	1,496.59
7442	ELEMENTARY ORCHESTRA	1,302.03	3,601.92	2,841.86	2,062.09
7445	ELEMENTARY - HALL	2,766.24	0.00	0.00	2,766.24
7454	ELEMENTARY - LAKE/OSGOOD	16,525.93	4,184.37	5,413.96	15,296.34
7460	ADAMS ART CLUB	968.88	1,244.56	569.98	1,643.46
7461	ADAMS CHESS CLUB	591.28	461.89	424.56	628.61
7462	ADAMS UNFIIED SCHOOLS	200.00	0.00	0.00	200.00
7480	TLC	3,361.18	0.00	0.00	3,361.18
7481	KIDS KLUB	95,782.92	5,361.00	7,839.49	93,304.43
7490	DISTRICT	1,072.20	5,475.18	19,538.06	-12,990.68
7491	MENTAL HEALTH	3,785.26	6,200.00	9,948.06	37.20
7802	MCKINLEY RENTALS	10,396.85	0.00	0.00	10,396.85
7803	RENTALS - ALL BUILDINGS	38,499.51	6,110.00	0.00	44,609.51
7852	CAMPS	1,345.15	0.00	0.00	1,345.15
7900	REVOLVING FUND	11,976.27	6,980.16	16,220.57	2,735.86
7910	INTEREST	9,252.34	36,937.69	14,550.00	31,640.03
7911	BUS/VAN DEPRECIATION	21,626.22	0.00	0.00	21,626.22
7913	CHROMEBOOK INS	22,080.95	18,493.37	635.00	39,939.32
7914	VERIZON TOWER RENTAL	241,745.97	34,440.08	159,111.83	117,074.22
7915	TECHNOLOGY	98,105.04	24,840.05	52,901.54	70,043.55
7916	STUDENT FEE WAIVERS	815.66	13,449.44	13,979.50	285.60
7917	MAINTENANCE	32,413.32	37,294.16	25,104.65	44,602.83
7918	SPECIAL OLYMPICS	7,980.03	3,700.00	1,794.80	9,885.23
7920	CENTRAL OFFICE	27.53	12,616.05	3,931.26	8,712.32
7928	BAUER FIELD SIGNS	6,915.42	0.00	0.00	6,915.42
7929	SCHOOL/COMMUNITY PARTNERSHIP	-100.00	750.00	0.00	650.00
7930	BELOW 5	0.00	249.38	829.48	-580.10
	Total Funds:	\$1,521,021.08	\$1,376,767.26	\$1,503,827.50	\$1,393,960.84
	Grand Total for All Funds:	\$1,521,021.08	\$1,376,767.26	\$1,503,827.50	\$1,393,960.84

Income Statement

Month End Report CNP-Income Statement

North Platte Public School District

Report Description: Month End Report 10

Account Year: 24

Period Range: 12 - 12

Date Range: 08/01/2024 - 08/30/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
81	REVENUES						
000		\$1,000.00	\$0.00	\$103.41	\$419.90	\$580.10	41.99
15 00	INVESTMENT INCOME	\$1,000.00	\$0.00	\$103.41	\$419.90	\$580.10	41.99
000		\$846,000.00	\$0.00	\$0.00	\$673,984.77	\$172,015.23	79.67
16 00	LOCAL REVENUE	\$846,000.00	\$0.00	\$0.00	\$673,984.77	\$172,015.23	79.67
000		\$15,000.00	\$0.00	\$0.00	\$16,294.03	-\$1,294.03	108.63
31 00	STATE RECEIPTS	\$15,000.00	\$0.00	\$0.00	\$16,294.03	-\$1,294.03	108.63
000		\$2,145,000.00	\$0.00	\$0.00	\$1,928,086.21	\$216,913.79	89.89
42 00	FEDERAL REVENUE	\$2,145,000.00	\$0.00	\$0.00	\$1,928,086.21	\$216,913.79	89.89
000		\$41,000.00	\$0.00	\$0.00	\$33,964.46	\$7,035.54	82.84
56 00	MISC REVENUE	\$41,000.00	\$0.00	\$0.00	\$33,964.46	\$7,035.54	82.84
81	REVENUES	\$3,048,000.00	\$0.00	\$103.41	\$2,652,749.37	\$395,250.63	87.03
91	EXPENDITURES						
110	CLERICAL_BUSDRIVERS	\$75,000.00	\$0.00	\$4,706.70	\$54,828.16	\$20,171.84	73.10
210	HEALTH CARE NON-INSRUCTIONAL	\$30,000.00	\$0.00	\$1,048.65	\$10,901.81	\$19,098.19	36.34
220	FICA NON INSTRUCTIONAL	\$8,000.00	\$0.00	\$355.49	\$4,147.38	\$3,852.62	51.84
230	RETIREMENT NON INSTRUCTIONAL	\$13,000.00	\$0.00	\$464.92	\$5,346.62	\$7,653.38	41.13
340	OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$13,351.05	-\$13,351.05	0.00
570	FOOD SERVICE MANAGEMENT	\$2,917,000.00	\$0.00	\$35,898.44	\$2,548,519.90	\$368,480.10	87.37
610	GENERAL SUPPLIES	\$5,000.00	\$0.00	\$0.00	\$7,812.33	-\$2,812.33	156.25
733	FURNITURE AND FIXTURS	\$0.00	\$0.00	\$0.00	\$54,040.83	-\$54,040.83	0.00
890	MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$1,074.89	-\$1,074.89	0.00
31 00		\$3,048,000.00	\$0.00	\$42,474.20	\$2,700,022.97	\$347,977.03	88.58
91	EXPENDITURES	\$3,048,000.00	\$0.00	\$42,474.20	\$2,700,022.97	-\$347,977.03	88.58
06	NUTRITION FUND	\$0.00	\$0.00	-\$42,370.79	-\$47,273.60	\$47,273.60	0.00

Report Description: Month End Report 12 Account Year: 24 Account Periods: 12 - 12 PY Account Periods: 12 - 12 Dates: 08/01/2024 - 08/30/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
Account Description						
000 DISTRICT WIDE						
24-07-0001-013-000-000	-27,935.42	0.00	0.00	-28,182.08	-28,182.08	0.00
CASH-OPERATING-BOND FUND						
24-07-0001-016-000-000	-72.00	0.00	0.00	0.00	0.00	0.00
CASH ON DEPOSIT-COUNTY TREASURER						
01 ASSETS	-28,007.42	0.00	0.00	-28,182.08	-28,182.08	0.00
24-07-0001-900-000-000	-122,850.00	0.00	0.00	0.00	0.00	0.00
BUDGETED FUND BALANCE						
24-07-0001-905-000-000	0.00	0.00	0.00	28,007.58	28,007.58	0.00
UNRESERVED FUND BALANCE						
03 EQUITY	-122,850.00	0.00	0.00	28,007.58	28,007.58	0.00
000 DISTRICT WIDE						
001 HIGH SCHOOL						
24-07-1100-000-000-001	0.00	0.00	0.00	107.64	107.64	0.00
(1110) PROPERTY TAXES-NPHS BOND						
81 REVENUES	0.00	0.00	0.00	107.64	107.64	0.00
001 HIGH SCHOOL						
016 LAKE BOND ISSUE						
24-07-1100-000-000-016	6,356.64	0.00	0.00	66.86	66.86	0.00
(1110) PROPERTY TAXES-LAKE MALONEY						
24-07-3180-000-000-016	83.95	0.00	0.00	0.00	0.00	0.00
PRO RATA MOTOR VEHICLE						
81 REVENUES	6,440.59	0.00	0.00	66.86	66.86	0.00
24-07-5000-830-000-016	-200.00	0.00	0.00	0.00	0.00	0.00
PROFESSIONAL SERVICES-LAKE MALONEY						
24-07-5000-831-000-016	-120,000.00	0.00	0.00	0.00	0.00	0.00
REDEMPTION OF PRINCIPAL-LAKE MALONEY						
24-07-5000-832-000-016	-1,350.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES INTEREST-LAKE MALONEY						
91 EXPENDITURES	-121,550.00	0.00	0.00	0.00	0.00	0.00
24-07-0008-080-000-016	143,116.83	0.00	0.00	0.00	0.00	0.00
FUND BALANCE-LAKE MALONEY BONDS						
	143,116.83	0.00	0.00	0.00	0.00	0.00
016 LAKE BOND ISSUE	28,007.42	0.00	0.00	66.86	66.86	0.00
07 BOND FUND	-122,850.00	0.00	0.00	0.00	0.00	0.00

Report Description: Month End Report 13 Account Year: 24 Account Periods: 12 - 12 PY Account Periods: 12 - 12 Dates: 08/01/2024 - 08/30/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
Account Description						
24-08-0001-013-000-000 CASH-NLNB-BUILDING	-218,972.27	0.00	-482,833.49	17,274.71	17,274.71	0.00
24-08-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREASURER	-240,367.01	0.00	14,193.41	0.00	0.00	0.00
01 ASSETS	-459,339.28	0.00	-468,640.08	17,274.71	17,274.71	0.00
24-08-0001-900-000-000 RESERVED FUND BALANCE	-197,363.00	0.00	0.00	-380,161.00	-380,161.00	0.00
24-08-0001-905-000-000 UNRESERVED FUND BALANCE	217,908.86	0.00	0.00	459,339.28	459,339.28	0.00
03 EQUITY	20,545.86	0.00	0.00	79,178.28	79,178.28	0.00
24-08-9000-000-000-000 REVENUE-BUDGET	0.00	-748,472.00	0.00	0.00	-748,472.00	-100.00
81 REVENUES	0.00	-748,472.00	0.00	0.00	-748,472.00	-100.00
24-08-9000-100-000-000 EXPENDITURES	0.00	1,389,726.00	0.00	0.00	1,389,726.00	-100.00
91 EXPENDITURES	0.00	1,389,726.00	0.00	0.00	1,389,726.00	-100.00
000 DISTRICT WIDE	-438,793.42	641,254.00	-468,640.08	96,452.99	737,706.99	-200.00
24-08-4997-000-000-015 REVENUE-ESSERS II	810,466.00	0.00	0.00	0.00	0.00	0.00
24-08-4998-000-000-015 REVENUE-ESSERS III	1,770,196.00	-1,944,177.00	683,341.00	1,359,933.00	-584,244.00	-169.95
81 REVENUES	2,580,662.00	-1,944,177.00	683,341.00	1,359,933.00	-584,244.00	-169.95
24-08-6997-340-002-015 CONTRACTED SERVICES-ARCHITECT-ESSERS II	-20,082.84	0.00	0.00	0.00	0.00	0.00
24-08-6997-720-002-015 BUILDING IMPROVEMENTS-ESSERS II-ADAMS	-701,560.68	0.00	0.00	0.00	0.00	0.00
24-08-6998-340-010-015 CONTRACTED SERVICES-ESSERS III	-240,922.00	0.00	0.00	0.00	0.00	0.00
24-08-6998-340-011-015 ESSRS III - CONTRACTED SERVICES IKE	0.00	0.00	0.00	-48,000.00	-48,000.00	0.00
24-08-6998-720-010-015 BUILDING IMPROVEMENTS-ESSERS III	-1,529,273.99	732,503.00	0.00	-678,497.86	54,005.14	-192.63
24-08-6998-720-011-015 BUILDING IMPROVMENTS-ESSERSIII (IKE)	0.00	1,211,674.00	-267,523.48	-848,790.62	362,883.38	-170.05
91 EXPENDITURES	-2,491,839.51	1,944,177.00	-267,523.48	-1,575,288.48	368,888.52	-362.68
015 NON-PUBLIC_MCKINLEY	88,822.49	0.00	415,817.52	-215,355.48	-215,355.48	-532.63

Report Description: Month End Report 13 Account Year: 24 Account Periods: 12 - 12 PY Account Periods: 12 - 12 Dates: 08/01/2024 - 08/30/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
Account Description						
24-08-1100-000-000-100 (1110) PROPERTY TAXES-BUILDING FUND	711,799.12	-750,000.00	-0.04	468,947.45	-281,052.55	-162.53
24-08-1115-000-000-100 CARLINE TAXES	2,400.39	-2,000.00	0.00	2,031.13	31.13	-201.56
24-08-3130-000-000-100 HOMESTEAD EXEMPTION	25,023.76	0.00	0.00	26,971.93	26,971.93	0.00
24-08-3131-000-000-100 PROPERTY TAX CREDIT-BUILDING	43,508.38	0.00	0.00	45,464.06	45,464.06	0.00
24-08-3180-000-000-100 PRO-RATA MOTOR VEHICLE	2,432.70	0.00	0.00	1,966.79	1,966.79	0.00
24-08-5690-000-000-100 (9000) NON-PROGRAM INCOME-BUILDING FUND	166,012.50	-718,432.00	0.00	0.00	-718,432.00	-100.00
81 REVENUES	951,176.85	-1,470,432.00	-0.04	545,381.36	-925,050.64	-464.09
24-08-2620-340-000-100 CONTRACTED SERVICES - ARCHITECT	-38,000.00	0.00	0.00	-98,601.75	-98,601.75	0.00
24-08-2620-720-001-100 BUILDING IMPROVEMENT-NPHS	-460,439.13	718,432.00	0.00	-207,445.60	510,986.40	-128.87
24-08-2620-720-002-100 BUILDING IMPROVEMENTS-ADAMS	0.00	0.00	0.00	-16,718.20	-16,718.20	0.00
24-08-2620-720-003-100 BUILDING IMPROVEMENTS-BUFFALO	-234,593.00	0.00	0.00	0.00	0.00	0.00
24-08-2620-720-006-100 BUILDING IMPROVEMENTS-JEFFERSON	-3,700.00	0.00	0.00	0.00	0.00	0.00
24-08-2620-720-010-100 BUILDING IMPROVEMENTS-MCDONALD	-55,480.00	400,000.00	0.00	-530,030.92	-130,030.92	-232.51
24-08-2620-720-032-100 BUILDING IMPROVEMENTS-DISTRICT	-7,272.00	90,907.00	-606.00	-7,272.00	83,635.00	-108.00
91 EXPENDITURES	-799,484.13	1,209,339.00	-606.00	-860,068.47	349,270.53	-469.38
100 DISTRICT	151,692.72	-261,093.00	-606.04	-314,687.11	-575,780.11	-933.47
24-08-3552-000-000-101 REVENUE-SCHOOL SAFETY/SECUIRTY	0.00	-100,000.00	100,000.00	100,000.00	0.00	-200.00
81 REVENUES	0.00	-100,000.00	100,000.00	100,000.00	0.00	-200.00
24-08-3552-720-000-101 BUILDING IMPROVMENTS-SCHOOL SAFETY	0.00	100,000.00	-46,571.40	-46,571.40	53,428.60	-146.57
91 EXPENDITURES	0.00	100,000.00	-46,571.40	-46,571.40	53,428.60	-146.57
101	0.00	0.00	53,428.60	53,428.60	53,428.60	-346.57
08 SPECIAL BUILDING FUND	-198,278.21	380,161.00	0.00	-380,161.00	0.00	-2,012.67

Report Description: Month End Report 14 Account Year: 24 Account Periods: 12 - 12 PY Account Periods: 12 - 12 Dates: 08/01/2024 - 08/30/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
Account Description						
24-09-0001-013-000-000 CASH-NLNB-QCPUF	-715,700.37	0.00	17,346.17	-805,859.68	-805,859.68	0.00
24-09-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREASURER	-306,059.34	0.00	19,103.77	0.00	0.00	0.00
01 ASSETS	-1,021,759.71	0.00	36,449.94	-805,859.68	-805,859.68	0.00
24-09-0001-900-000-000 RESERVED FUND BALANCE	-734.00	0.00	0.00	3,689.00	3,689.00	0.00
24-09-0001-905-000-000 UNRESERVED FUND BALANCE	1,014,253.68	0.00	0.00	1,021,759.71	1,021,759.71	0.00
03 EQUITY	1,013,519.68	0.00	0.00	1,025,448.71	1,025,448.71	0.00
24-09-1100-000-000-000 PROPERTY TAXES-QCPUF	909,421.37	-1,009,483.00	0.06	627,485.99	-381,997.01	-162.16
24-09-1115-000-000-000 CARLINE TAXES	3,056.13	0.00	0.00	2,733.83	2,733.83	0.00
24-09-3130-000-000-000 HOMESTEAD EXEMPTION	31,859.65	0.00	0.00	36,303.19	36,303.19	0.00
24-09-3131-000-000-000 PROPERTY TAX CREDIT-QCPUF	55,393.84	0.00	0.00	61,193.00	61,193.00	0.00
24-09-3180-000-000-000 PRO-RATA MOTOR VEHICLE	3,136.88	0.00	0.00	2,595.29	2,595.29	0.00
81 REVENUES	1,002,867.87	-1,009,483.00	0.06	730,311.30	-279,171.70	-162.16
24-09-4500-340-000-000 CONTRACTED SERVICES	-36,600.00	0.00	0.00	-18,543.38	-18,543.38	0.00
24-09-4500-720-000-000 BUILDING REPAIR AND MAINTENANCE	0.00	0.00	0.00	-3,960.00	-3,960.00	0.00
24-09-4500-720-001-001 BUILDING REPAIR-NPHS	0.00	0.00	0.00	-5,880.00	-5,880.00	0.00
24-09-4500-720-007-007 BUILDING R/M-LINCOLN	-31,055.10	0.00	0.00	-11,930.20	-11,930.20	0.00
24-09-4500-720-010-010 BUILDING IMPROVMENTS-MCDONALD	-54,523.67	0.00	0.00	-565.00	-565.00	0.00
24-09-4500-720-011-011 Building repairs - Eisenhower	0.00	0.00	-36,450.00	-52,850.00	-52,850.00	0.00
24-09-4500-733-000-000 FURNITURE/EQUIPMENT	0.00	0.00	0.00	-12,289.00	-12,289.00	0.00
24-09-5000-830-000-000 DUES AND FEES-PAYING AGENT	-400.00	1,000.00	0.00	-400.00	600.00	-140.00
24-09-5000-831-000-000 PRINCIPAL COSTS	-805,000.00	980,000.00	0.00	-815,000.00	165,000.00	-183.16
24-09-5000-832-000-000 DEBT SERVICE INTEREST	-35,527.50	24,794.00	0.00	-24,793.75	0.25	-200.00
91 EXPENDITURES	-963,106.27	1,005,794.00	-36,450.00	-946,211.33	59,582.67	-523.16
09 QCPUF	31,521.57	-3,689.00	0.00	3,689.00	0.00	-685.32

Report Description: REPORT BY PROGRAM Account Year: 24 Account Periods: 12 - 12 PY Account Periods: 12 - 12 Dates: 08/01/2024 - 08/30/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
Account Description						
24-10-0001-013-000-000 CASH-NLNB-COOPERATING	-12,956.99	0.00	-1,000.00	-16,893.62	-16,893.62	0.00
01 ASSETS	-12,956.99	0.00	-1,000.00	-16,893.62	-16,893.62	0.00
24-10-0001-905-000-000 FUND BALANCE-UNRESERVED	323.54	0.00	0.00	12,956.99	12,956.99	0.00
03 EQUITY	323.54	0.00	0.00	12,956.99	12,956.99	0.00
24-10-1510-000-000-000 INVESTMENT INCOME	34,269.85	0.00	0.00	0.00	0.00	0.00
24-10-5690-000-000-000 NON-PROGRAM RECEIPTS	30,058.58	-100,000.00	1,000.00	14,738.44	-85,261.56	-114.74
81 REVENUES	64,328.43	-100,000.00	1,000.00	14,738.44	-85,261.56	-114.74
24-10-1190-490-000-003 WATER-BUFFALO	-3,854.94	0.00	0.00	-1,675.74	-1,675.74	0.00
24-10-1190-490-000-012 WATER-OSGOOD	-1,794.67	0.00	0.00	-511.07	-511.07	0.00
24-10-1190-621-000-003 HEATING FUEL-BUFFALO	-10,492.32	0.00	0.00	0.00	0.00	0.00
24-10-1190-621-000-012 NATURAL GAS-OSGOOD	-12,564.38	0.00	0.00	-45.57	-45.57	0.00
24-10-1190-890-000-003 ELECTRICITY-BUFFALO	-11,166.73	0.00	0.00	-5,379.42	-5,379.42	0.00
24-10-1190-890-000-012 ELECTRICITY-OSGOOD	-7,391.34	0.00	0.00	-3,190.01	-3,190.01	0.00
24-10-1190-950-000-012 TAXES-OSGOOD	-4,430.60	0.00	0.00	0.00	0.00	0.00
24-10-6210-151-000-000 STIPEND - ESU FUNDS	0.00	100,000.00	0.00	0.00	100,000.00	-100.00
91 EXPENDITURES	-51,694.98	100,000.00	0.00	-10,801.81	89,198.19	-100.00
10 COOPERATING FUND	0.00	0.00	0.00	0.00	0.00	-214.74

KAREN A. HAASE^{NE, SD, IA, WY}
STEVE WILLIAMS^{NE, SD}
BOBBY TRUHE^{NE, SD}
COADY H. PRUETT^{NE, CO, SD}



JORDAN JOHNSON^{NE, WY, SD}
TYLER COVERDALE^{SD}
SARA HENTO^{SD, NE}
SHARI RUSSELL, Paralegal

M E M O R A N D U M

To: Superintendent Todd Rhodes and Director Stuart Simpson

FROM: Steve Williams

DATE: August 26, 2024

RE: Sale or Disposition of School District Property

I am writing to respond to your questions about the sale or other disposition of school district property. North Platte is considering the sale of a one track elementary school that is no longer being used by the district. You have asked about the available options and about the process for disposing of the property. This memorandum will summarize your options for disposal of the property.

DUTY TO RECEIVE VALUE FOR PROPERTY

Often when a school board decides to dispose of real property, the board members feel pressure to donate the property to a local organization or municipality so that the building remains available to the community. We recommend against caving in to this pressure.

Lack of Authority to Give Gifts. It is well settled law that a school district in Nebraska is a creature of statute and possesses no other powers than those granted by the Legislature. *School District of Seward Ed. Association vs. School District of Seward*, 188 Neb. 772 (1972). Except as granted by statute, a school district is without power to act. *Connot vs. Monroe*, 193 Neb. 453 (1975). As will be further discussed below, the legislature has explicitly granted school boards the power to *sell* school district property. NEB. REV. STAT. § 79-10,114.

KSB SCHOOL LAW, PC, LLO

206 SOUTH 13TH STREET, SUITE 1100
LINCOLN, NEBRASKA 68508

KSBSCHOOLLAW.COM
(402) 804-8000

300 NORTH DAKOTA AVENUE, SUITE 609
SIOUX FALLS, SOUTH DAKOTA 57104

ATTORNEYS LICENSED IN STATES INDICATED

However, there is no statute which permits the district to give gifts of school district property. Consequently, the Nebraska Department of Education's Office of the Commissioner of Education has advised that "a school district does not appear to have authority to just 'give away' its property, if that property has value." *Advisory Letter #1* (August 23, 1993). Thus, a school district cannot dispose of property without compensation or for less than its fair market value.

Application of Political Accountability and Disclosure Statutes.

In the abovementioned advisory letter warning school districts against giving away school district property, the Commissioner noted that the political accountability and disclosure statutes may also prohibit the giving of gifts by a school district. He cited what is now section 49-14,101.01(2) of the Nebraska Statutes which states in pertinent part:

" . . . A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain."

The Commissioner noted that these provisions apply to elected or appointed members of school boards and any employee of the state or a political subdivision, such as a superintendent. Further, the Commissioner pointed out that donating something of value to a business or organization with which a public official or employee is affiliated, could be a violation of other sections of the Political Accountability and Disclosure Act, or a violation of section 28-924 regarding misconduct of a government officer or employee. The violation of section 49-14,101.01 is a Class III misdemeanor which carries a maximum penalty of a \$500 fine, or three months imprisonment, or both.

Duty to Receive the Best Price for District Property. Not only does the district lack authority to gift school district property, but the board of education has an obligation to the taxpayers to try to obtain the best price for school property. Courts have held that each member of the board "owes an undivided duty to the public [and cannot] act other than for the best interest of the public." *Public Officers and Employees*, 63 Am. Jur.2d § 321.

On at least one occasion, the Nebraska Supreme Court has indicated that school board members have an obligation to act in the best financial interest of the taxpayers whom they represent. In *Grein v. Board of Education*, 216 Neb. 158, 165 (1984), the Nebraska Supreme Court wrote "it is axiomatic that concerns of citizens and taxpayers of the school district

include the fiscal policy and cost of operating the district. The district's expenses will ultimately be reflected in taxes borne by the taxpayers."

If the board of education sells the property for less than the property's fair market value, the taxpayers of the school district will, in effect, be taxed to make up the difference between the fair market value of the land and the amount paid by the purchasers. The Nebraska Supreme Court has held that the state constitution prohibits one group of taxpayers from being taxed for the benefit of another group. *See e.g., Mann v. Wayne County Board of Equalization*, 186 Neb.753, 186 N.W.2d 729 (1971). *Id.*

Thus, it is implicit that the board of education is obligated to obtain fair market value when it seeks to dispose of property. This is consistent with the obligations explicitly imposed upon school districts by courts, constitutions, and statutes in other states. *See, New City Jewish Center v. Flagg*, 490 N.Y.S.2d 560 (noting that a school board is charged with the duty to seek the best price obtainable in selling property). *See also, City of Bluefield v. Taylor*, 365 S.E.2d 51 (W. Va. 1987) (discussing a district's obligation to sell property at auction in compliance with state statute to ensure property is sold for proper value). Furthermore, although the district does not hold this property in trust as a fiduciary trustee, this obligation is consistent with the duty imposed upon the Nebraska Board of Educational Lands and Funds to "obtain a maximum return" in selling the property entrusted to it. *State ex rel. Raitt v. Peterson*, 156 Neb. 678 (1953).

Summary of Advice Against Disposing of Property without Obtaining Fair Market Value. The board has a responsibility to maintain school district assets and to see that those assets are used for school purposes. The school district would not have the authority to make a gift of the property for the benefit of a private person. Similarly, we have not been able to find any statutory authority over the years that would allow a school district to simply make a gift of property to a political subdivision or civic organization. It is my recommendation that the school district should not proceed in that fashion.

DISPOSING OF PROPERTY FOR FAIR MARKET VALUE

Nebraska law authorizes the board to sell the property at its fair market value:

No school property of any kind belonging to any Class III or IV school district shall be sold by the school board or board of education except at a regular meeting of the board and with an

affirmative recorded vote of at least two-thirds of all the members of the board.

NEB. REV. STAT. § 79-10,114 (emphasis added).

In disposing of property in this matter, courts in other jurisdictions have indicated that the board is afforded "broad discretion" in exercising its judgment to sell a parcel of land consistent with statutory authorization, and that such discretion will not be overturned unless manifestly abused. *Veal v. Smith*, 221 Ga. 712, 715 (1966).

Determining or Defining Fair Market Value. "'Fair market value' is generally defined as the price which a purchaser, willing but not obliged to buy, would pay an owner, willing but not obliged to sell, taking into consideration all uses to which the property is adapted and might, in reason, be applied. In determining fair market value, the trial court may consider any competent evidence of matters which would be considered by a prospective vendor or purchaser or which tend to enhance or diminish the value of property." *Douglas Cty. Bank & Tr. Co. v. Stamper*, 244 Neb. 226, 229 (1993) (internal citations omitted).

In the context of determining a property's value for purposes of taxation, the Nebraska Supreme Court has advised that "[m]any elements enter into the determination of actual value. No one element of value is controlling and all elements entering into a determination of actual value must be taken into consideration where applicable." *Carpenter v. State Bd. of Equalization & Assessment*, 178 Neb. 611, 630 (1965). In that context, the court opined that market price is generally accepted a one of the best tests for value, but it is not the only element that may be considered. *Id.* at 631-32.

OPTIONS FOR DISPOSAL OF THE PROPERTY BY SALE

The board is clearly authorized to dispose of the property by sale for fair market value. There are several methods that the board can use that tend to show that the property sold for its fair market value.

Solicitation of Sealed Bids. The board could announce the sale of the property and solicit sealed bids by a specified date. *See Anderson v. Peterson*, 221 Neb. 149, 153 (1985) ("competitive bidding, after public advertising, is a fundamental, time-honored procedure that assures the prudent expenditure of public money").

There is nothing to prevent the board from notifying any local organization or other interested buyer that the board is soliciting bids. The propriety of this option would be further bolstered by publishing an advertisement that the board is soliciting such bids. If there are no private buyers willing to make a substantial bid, the board would have strong evidence that it lawfully accepted a bid to purchase the property even for nominal value.

If the board is interested in this option, we can provide documents for you to use to dispose of the property in this manner. If the board accepts a sealed bid, you would also need a real estate purchase agreement to govern the rights and obligations of the parties to the sale. We can draft this agreement if you pursue this approach.

Sale of Property at Auction. Public entities frequently sell property at a public auction. As long as the board hires a reputable auctioneer and properly notifies the public about when and where the auction will take place, a patron of the district will have a difficult time demonstrating that the sale was not for fair market value.

There are two drawbacks to sale of property at auction. Most auctioneers work on a commission basis, and require sellers to set a minimum bid. The alternative is for the district to hire an auctioneer for a flat rate. Of course, that adds additional expense to the process of property disposal. Another drawback is that the district has little to no control over the purchaser of the property. The purchaser would have the ability to use the property for any lawful purpose.

If you are interested in this option, we can prepare a motion for the board to hire an auctioneer, set a date, and advertise the action. Again, once the property is actually purchased, the board should enter into a real estate purchase agreement with the high bidder. We are happy to prepare this agreement if you would like.

Appraisal and Listing of Property with Real Estate Agent. A third option is for the board to have the property appraised and to list it for sale with a real estate agent or to otherwise make a private sale. This is the least attractive form of disposing of public property. There is little assurance that any entity or individual will be willing to pay the appraised price for the property. After the sale, some disgruntled patron can always claim that the District should have held out for a better price.

We strongly discourage any private sale to a public official or public employee or a member of their immediate family or a business with which they are affiliated. Assuming that any such sale is otherwise allowed by law,

the district must comply with all requirements and provisions of the Nebraska Political Accountability and Disclosure Act (NEB. REV. STAT. § 49-1401 through § 49-14,142).

Option to Contract for the Use of the Property. The board is empowered by statute to contract for the use of the property. Pursuant to Neb. Rev. Stat. § 79-10,107:

(1) The school board or board of education of any school district may permit the use, upon such terms and conditions as it determines, of any school district property or portion thereof at times when it is not needed for school district use.

(2) If the school board or board of education of any school district determines that any school district property or portion thereof is not currently needed for the use of the school district but may be needed for future use, the school board or board of education of any school district may lease such property, or portion thereof, upon such terms and conditions as it determines.

Thus, if the school board determines that there are times when the use of the property is not needed for school district use, it may permit another organization to make use of it during those times. Further, if the board determines that the property is not currently needed for the use of the school district at any time, it may lease that property. In either case, the board is authorized to enter into such an agreement "upon such terms and conditions as it determines."

This grant of authority is likely more flexible than that provided for in the statute governing the sale of the property, and the board's decision under this statute is probably less likely to become the subject of dispute or review. However, in granting permission for use of the property or in leasing the property, the district should still seek fair market value for the use.

The board would likely retain more flexibility in pursuing this option because it could demonstrate that a contract shifting the cost of maintaining and operating the property to another party provides legitimate value to the district, especially if the district retains some rights to use of the property. Nevertheless, in entering into any such lease or agreement, the board must be mindful of the provisions of the Political Accountability and Disclosure Act discussed above.

If you are interested in this option, we can negotiate terms with interested parties and subsequently prepare any lease or agreement

permitting the use of the property by an outside party. Further, we can advise the board as to whether any potential agreement would implicate the terms of the Political Accountability and Disclosure Act.

Interlocal Agreement. Another option would be to enter into an agreement under the Interlocal Cooperation Act ("ICA") (NEB. REV. STAT. § 13-801 through §13-827) with at least one other "public agency" to share the facility. Public agency means any county, city, village, school district, or agency of the state government or of the United States, any drainage district, sanitary and improvement district, or other municipal corporation or political subdivision of this state, and any political subdivision of another state. It may be possible to structure the agreement so that both agencies share in the use of the facility for some period of time while also transferring ownership of the property upon the termination of the agreement. Think of this as a "rent to own" type arrangement in which the other public agency transfers fair market value to the school district over the term of the agreement.

Conclusion. Nebraska schools are creatures of statute limited in power. While the school board is not granted authority to gift the property at issue to another entity or individual, it is empowered to sell the property for fair market value. Fair market value would be determined by what a willing, but not obligated party would pay for the property if purchased from a school board willing, but not obligated, to sell the property. There are multiple options available for disposing of the property for fair market value. Additionally, the board is empowered to contract for use of the property, or to lease the property for a given period of time, upon such terms and conditions it determines appropriate. The board may also enter into an interlocal agreement, as it may allow the board to get a bit more creative in sharing the facility with another governmental entity.

I hope that this information is helpful to you. Please let me know if you need any additional information or if I can be of any further assistance.



2009

Public Participation at Board Meetings

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

The board is not required to allow citizens to speak at each meeting, but it will provide the opportunity for public participation at least four times per year. The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

The board shall not require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. However, the board shall require members of the public desiring to address the board to identify themselves, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

Adopted on: October 12, 2020

Effective on: August 10, 2021

Revised on: January 10, 2022

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

North Platte Public Schools (56-0001) in Lincoln County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9 day of September, 2024 at 5:30 o'clock, P.M., at McKinley Educaiton Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 51,104,708.00	\$ 47,215,013.00	\$ 52,828,208.00	\$ 5,338,994.00	\$ 28,927,691.00	\$ 29,534,859.00
Depreciation	\$ 2,222,143.00	\$ 968,660.00	\$ 4,919,967.00		\$ 4,919,967.00	
Employee Benefit	\$ 111,133.00	\$ 148,335.00	\$ 300,000.00	\$ 139,867.00	\$ 439,867.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 1,462,448.00	\$ 1,400,014.00	\$ 2,000,000.00	\$ 1,293,682.00	\$ 3,293,682.00	
School Nutrition	\$ 2,609,304.00	\$ 2,670,920.00	\$ 3,048,000.00	\$ 1,058,286.00	\$ 4,106,286.00	
Bond	\$ 121,550.00	\$ -	\$ -	\$ 28,182.00	\$ 28,182.00	\$ -
Special Building	\$ 3,290,808.00	\$ 1,897,607.00	\$ 1,740,161.00		\$ 990,161.00	\$ 757,576.00
Qualified Capital Purpose Undertaking	\$ 996,528.00	\$ 909,762.00	\$ 1,258,883.00	\$ 131,604.00	\$ 1,129,263.00	\$ 263,863.00
Cooperative	\$ 51,695.00	\$ 10,802.00	\$ 100,000.00	\$ 14,893.00	\$ 114,893.00	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 61,970,317.00	\$ 55,221,113.00	\$ 66,195,219.00	\$ 8,005,508.00	\$ 43,949,992.00	\$ 30,556,298.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 263,863.00	\$ 30,292,435.00	\$ 30,556,298.00

**RESOLUTION SETTING THE PROPERTY TAX
REQUEST RESOLUTION NO. 090924**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of North Platte Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of North Platte Public Schools resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	\$ 29,534,859.00
Bond Fund:	\$ -
Special Building Fund:	\$ 757,576.00
Qualified Capital Purpose	\$ 263,863.00
Undertaking Fund:	

2. The total assessed value of property differs from last year's total assessed value by 8.64 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.971513 per \$100 of assessed value.
4. North Platte Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.958154 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of North Platte Public Schools will increase (or decrease) last year's budget by -7.72 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution #090924.

Voting yes were:

Voting no were:

Dated this 9th day of September, 2024

**ADDENDUM TO MEMORANDUM OF UNDERSTANDING BETWEEN
THE NORTH PLATTE POLICE DEPARTMENT/THE CITY OF NORTH PLATTE AND
NORTH PLATTE PUBLIC SCHOOLS**

This Addendum to Memorandum of Understanding (“Addendum”) is made and entered as of the date fully executed below, by and between the North Platte Police Department (“NPPD”) and the City of North Platte (“City”) and the Lincoln County School District 56-0001, also known as North Platte Public Schools (“School District”).

WHEREAS, NPPD and the School District entered into a Memorandum of Understanding (“MOU”) as approved by the School District on May 9, 2022

WHEREAS, the City and NPPS have entered into an Interlocal Cooperative Agreement Relating to School Resource Officer for the school years 2024-2025 and 2025-2026; and

WHEREAS, all parties desire to clarify certain terms relating to the time worked by the school resource officer (SRO), rates of pay, and any overtime pay which may be due as a result of the SRO's duties.

WHEREAS, the Parties hereby agree to the following changes or additions to the MOU by this signed, written unanimous agreement as permitted under Section 25. Amendments and Modifications.

NOW THEREFORE, Section 2 has a scrivener’s error that misstates the duration of the term. The MOU shall hereafter read as follows:

Section 2. Term

This MOU shall begin September 1, 2024 and end August 31, 2026.
This MOU may be renewed for additional one year periods upon mutual written agreement of the Parties.

NOW THEREFORE, Section 12 shall be clarified to include the amount of the payments for the three (3) contracted SROs, the expectations of hours and activities, and the treatment of overtime work and overtime pay. This addition has been discussed and agreed to between the Parties, and is memorialized herein in writing. Section 12. Shall hereafter read as follows:

Section 12. Payment

1. This district will support the SRO's at 75% of their total compensation of \$121,749.00 per SRO. The district's support for the SRO's at 75% of their total compensation will be the agreed amount of \$91,311.75 per SRO for a total amount of \$273,935.25 per school year. The total amount will be \$547,870.50 for both school years.
2. NPPD shall invoice the School District for the SRO services rendered under this MOU in four (4) installments with first invoice being delivered in October 2024 after the City Council approves the contract. The second invoice will be due in March 2025. The third invoice will be due in October 2025 and the final payment will be due in March 2026. NPPD shall make appropriate pro rata reductions in the amount invoiced during any month in which circumstances reduced the amount of SRO services provided by NPPD. The School District shall make payment for SRO services within thirty (30) days of its receipt of an invoice from NPPD.
3. The SROs will work the hours and activities as requested by the School District subject to the availability of the SROs for any of such assignments.
4. In the event that as a result of the hours the SROs are requested to work any overtime is accrued, then (1) the City will on a monthly basis, send a statement to the School District indicating the extra time and hours that the SROs have spent on behalf of the School District and (2) the School District will pay such overtime as soon as it is approved and authorized by the School Board.

NOW THEREFORE, all other terms of the MOU shall apply to and have full force and effect upon the Addendum.

This Addendum has been reviewed by both the representatives of the NPPD/ City and the School District and is an attachment to the SRO Agreement that was signed by the NPPD/City and the School District and is an integral part of that agreement. To further show the commitment, this Addendum shall be signed and dated by the representative of the NPPD/City and the School District.

SIGNATURES ON FOLLOWING PAGE

WITNESSETH:

Dated: 08-07-24



Steve Reeves, Chief of Police

Dated: _____

Stuart Simpson, Executive Director of Finance