

Board of Education Regular Meeting  
Monday, November 11, 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 November 11, 2024, regular meeting of the Board of Education**
5. **Approve the agenda for the November 11, 2024, regular meeting of the Board of Education**
6. **Pledge of Allegiance and Announcements**
7. **Communications**
  - 7.1. Board Recognition
  - 7.2. Special Presentation
  - 7.3. Student Spotlight
  - 7.4. Foundation Report/Staff Recognitions
8. **Consent Agenda**
  - 8.1. Approve the minutes of the October 14, 2024, regular meeting of the Board of Education
  - 8.2. Approve the minutes of the October 24, 2024, Board of Education Committee of the Whole meeting
  - 8.3. Accept the resignation of Michaela Chase effective September 26, 2024
  - 8.4. Accept the resignation of Marcel Sinapilo effective November 11, 2024
  - 8.5. Accept the resignation of Kathleen Craig effective on or about May 15, 2025

- 8.6. Accept the resignation of Sarah Snively effective on or about May 15, 2025
- 8.7. Accept the resignation of Monica Miller-Carter effective on or about May 15, 2025
- 8.8. Accept the resignation of Tammy Michaels effective on or about May 15, 2025
- 8.9. Accept the resignation of Stuart Simpson effective June 30, 2025
- 8.10. Approval of Financial Claims and Reports

**9. Reports and Discussion Items**

- 9.1. Auditor's Report
- 9.2. North Platte Public Schools 2024-2025 School Enrollment Report
- 9.3. Monthly Financial & Budget Report
- 9.4. Staffing Update
- 9.5. 2025-2026 School Calendar discussion
- 9.6. Osgood Elementary Discussion

**10. Public Comment**

**11. Action Items**

- 11.1. Request approval of the 2023-2024 Lincoln County School District 1 Audit

**12. Executive Session**

**13. Future Board Calendar**

**14. Adjournment**



Board of Education Regular Meeting  
McKinley Education Center  
301 West F Street  
North Platte, NE 69103-1557  
Monday, October 14, 2024 5:30 PM

**1. Call to Order**

**2. Roll Call**

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

**3. Posting of the Open Meetings Act**

**4. Approve the publication of the October 14, 2024, regular meeting of the Board of Education**

Motion by Angela Blaesi second by Emily Garrick to approve the publication of this regular meeting of the North Platte Public Schools Board of Education

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

**5. Approve the agenda for the October 14, 2024, regular meeting of the Board of Education**

Motion by Skip Altig second by Angela Blaesi to approve the agenda for this regular meeting of the North Platte Public Schools Board of Education

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

**6. Pledge of Allegiance and Announcements**

**7. Communications**

**7.1. Special Presentation**

The September 2024 Bulldogs of the Month are Tuesday Allen and Landan Greeno.

**7.2. Student Spotlight**

FFA students Brooklyn Hartley, Wyatt Thompson and Hannah Jensen reported on a business they, along with three other students, recently started as part of an entrepreneurial program. They created the Canteen Candle Company which seeks to “illuminate brighter futures for our students by handcrafting useful household aromas and warming the hearts of our community one spark at a time”. The students produce a soy-based candle with a wooden wick in a rustic container. The students are working on the branding and marketing of the product. Part of the profits will be donated to the Rural Response Hotline which helps rural residents during times of crisis.

**7.3. Foundation Report/Staff Recognitions**

North Platte Public Schools Foundation Director Terri Burchell reported that Change Wars raised \$15,500 of which 70% is returned directly to each school to use. She reported that the recent Tailgate event at homecoming netted about the same amount as the Backyard BBQ format of previous years. She announced that Dancing with the Stars will be February 28, 2025. Ms. Burchell announces that the September staff members of the Month are Tammy Michaels and Kathy Shultz from Buffalo Early Learning Center.

## **8. Consent Agenda**

- 8.1. Approve the minutes of the September 9, 2024, Budget Hearing
  - 8.2. Approve the minutes of the September 9, 2024, Set Final Tax Request Hearing
  - 8.3. Approve the minutes of the September 9, 2024, Regular Meeting of the Board of Education
  - 8.4. Approve the minutes of the September 26, 2024, Special Meeting of the Board of Education
  - 8.5. Approve the minutes of the September 26, 2024, Board of Education Committee of the Whole meeting
  - 8.6. Approval of Financial Claims and Reports
- Motion by Matthew Pederson second by Skip Altig to approve the consent agenda as presented  
Yeas: Cindy O'Connor, Skip Altig, Angela Blaesi, Matthew Pederson, Emily Garrick and Jo Ann Lundgreen

## **9. Reports and Discussion Items**

### 9.1. Monthly Financial & Budget Report

Executive Director of Finance, Stuart Simpson, outlined the Budget Cycle and noted this is the first month of the 2024-2025 Budget Year. He reported that we are waiting for the Nebraska Department of Education to reimburse the District for the last of the ESSERS 3 funds.

### 9.2. Staffing Report

Kevin Mills, Director of Human Resources, reported on several teacher recruiting events he has or will be, attending. He also noted the nationwide shortage of teachers including 750 teaching jobs in Nebraska that went unfilled last year. Mr. Mills also talked about strategies the District is using to help retain current staff using tools like a Stay Survey.

### 9.3. Superintendent's Report

#### 9.3.1. 2025-2030 Strategic Plan Update

A committee with three action teams is currently working on the NPPSD Strategic Plan for 2025-2030. Superintendent Rhodes reported on the work of the groups and outlined how the information will be summarized and then presented to the Board.

#### 9.3.2. Reunification training/exercise-March 19<sup>th</sup>

Superintendent Rhodes reported that the Nebraska Department of Education has chosen North Platte Public Schools as one of three Nebraska school districts to conduct reunification training to be held here next spring. There will be 120 spots for training and other NPPSD staff will have various other activities that day. The school calendar will need to be amended with one more non-student day to accommodate this training once it is scheduled.

#### 9.3.3. Congratulations to the North Platte High School Girls golf team for qualifying for state.

Dr. Rhodes reported that the NPHS Girls Golf Team is currently competing at the state competition. He went on to say that NPHS Boys Tennis will also be participating in the state championships later this week.

## **10. Public Comment**

There was no public comment.

## **11. Action Items**

### **11.1. Recognize North Platte Education Association (NPEA) as the bargaining agent for non-supervisory certificated staff for the 2026-2027 school year.**

The current negotiated agreement goes through the 2025-2026 school year so this is the official recognition to enable negotiations to begin for the 2026-2027 non-supervisory certificated staff negotiated agreement when appropriate.

Motion by Matthew Pederson second by Angela Blaesi to approve NPEA as the bargaining agent for non-supervisory certificated staff

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

### **11.2. Request Approval of the 2024-2025 & 2025-2026 Paraprofessional Negotiated Agreement**

Executive Director of Finance, Stuart Simpson, thanked the Paraprofessional representatives and Board members who worked on this agreement and he reported that it is now ready for approval.

Motion by Skip Altig second by Angela Blaesi to approve this Paraprofessional Negotiated Agreement

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

### **11.3. Request Approval of resolution on school district standards for acceptance or rejection of option enrollment applications for the 2024-2026 school years.**

Board member Matthew Pederson read the following resolution:

WHEREAS, North Platte Public Schools is committed to providing an education of high quality to its students in an economically efficient manner; and WHEREAS, the school district's faculty, facilities, and equipment can serve only a limited number of students effectively; and WHEREAS, the North Platte Board of Education, in consultation with the administration, has reviewed the school district's faculty, facilities, equipment, interdisciplinary efforts and interrelationships of grades, subjects, and faculty; and has determined the maximum number of students it can serve effectively at any given grade level and in total; NOW, THEREFORE BE IT RESOLVED that the board adopts the following standards for acceptance or rejection of option enrollment applications: Special Education Capacity. Capacity for special education services will be determined on a case-by-case basis. If an application for option enrollment received by the school district indicates that the student has an individualized education program under the federal Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq., or has been diagnosed with a disability as defined in section 79-1118.01, the application will be evaluated by the director of special education services or the director's designee who must determine if the school district and the appropriate class, grade level, or school building has the capacity to provide the applicant the appropriate services and accommodations. The Federal Educational Rights and Privacy Rights Act (FERPA) (20 U.S.C. § 1232g) permits the release of education records when a student seeks or intends to enroll in a different school district. Numeric Capacity. For the 2024-2025 and 2025-2026 school years, the capacity in the following grade levels, programs, classes, and/or school buildings is as follows:

- All North Platte Public Elementary Schools (grades K-2): 20 students per regular education classroom section.
- All North Platte Public Elementary Schools (grades 3-5): 22 students per regular education classroom section.

- Madison Middle, Adams Middle and High Schools (grades 6-12): 325 students per grade level.
- North Platte Elementary English Learner (EL) programs: 10 students per EL classroom section.
- Madison Middle, Adams Middle and High School English Learner (EL) programs: 15 students per EL classroom section
- North Platte Elementary Behavior program: 5 students
- North Platte High School Alternative Education program: 10 students per program.

Programmatic Capacity. The board declares the following grade levels, programs, classes, and school buildings to be at capacity such that no option applications into any of the following will be accepted:

- All district wide English Learner (EL) programs are closed.
- Cody Elementary School grades 1st, 2nd, 4th and 5th grades are closed.
- Eisenhower Elementary School 2nd & 3rd grades are closed.
- Jefferson Elementary School grades K, 1st, 2nd, 3rd, 4th and 5th grades are closed.
- Lake Maloney Elementary School grades 1st & 2nd grades are closed.
- Lincoln Elementary School grades 1st, 2nd, 3rd & 4th grades are closed.
- McDonald Elementary School grades K, 1st, 2nd, 3rd & 4th grades are closed.
- Washington Elementary School grades 1st, 3rd, 4th & 5th grades are closed.
- The North Platte Elementary Behavior program is closed.
- The North Platte High School Alternative Education program is closed.

Other Standards. The school district shall not accept an option student when acceptance of the student: (a) Would increase the operating costs of the school district, such as by requiring the hiring of new staff or contracting with outside entities to provide services to the student; (b) Would require the procurement of new equipment, technology, or furnishings; (c) Would cause or require the rearrangement of caseloads for staff and contracted professionals; (d) Is reasonably deemed by appropriate school staff to pose a potential risk to the health or safety of students or staff; (e) May pose a risk of adversely affecting the quality of educational services being provided to resident students, as determined by appropriate school staff.

Prompted by Board member questions, Dr. Rhodes clarified that these closures are only for student's optioning from a different school district not for resident students.

Motion by Skip Altig second by Cindy O'Connor to approve the approve resolution

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

## **12. Future Board Calendar**

Board members reviewed upcoming calendar items.

## **13. Adjournment**

Motion by Matthew Pederson second by Angela Blaesi to adjourn this regular meeting of the North Platte Board of Education at 6:27 p.m.

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

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President, Jo Ann Lundgreen

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Secretary, Cindy O'Connor

Draft

**Committee of the Whole**  
McKinley Education Center  
301 West F Street  
North Platte, NE 69103-1557  
Thursday, October 24, 2024 5:30 PM

**1. Call to Order**

**2. Posting of the Open Meetings Act**

**3. Roll Call**

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

Absent: Emily Garrick

Motion by Skip Altig second by Angela Blaesi to excuse Emily Garrick from this Committee of the Whole meeting.

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

Absent: Emily Garrick

**4. Approval of Publication**

Motion by Angela Blaesi second by Cindy O'Connor to approve the publication of this meeting of the Committee of the Whole

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

Absent: Emily Garrick

**5. Approval of Agenda**

Motion by Matthew Pederson second by Angela Blaesi to approve the agenda for this Committee of the Whole meeting

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

Absent: Emily Garrick

**6. Pledge of Allegiance**

**7. Board Engagement**

Skip Altig commented that he recently attended the high school play and was impressed with how many students participated. He was also impressed with the simple yet very effective stage set that was used. Mr. Altig reported that the Nebraska Speech Communication and Theatre Association will now be recognizing play production and speech teams for academic excellence and that the North Platte one act play and speech teams were recognized this year. He went on to say he visited McDonald Elementary and was impressed with the student engagement and curriculum levels he saw in several classrooms. He remarked that principal Flanders had a "Call Home" wall where students signed and called home to tell their parents good news. He reported that as always, the building was nice and clean. He also visited Adams middle school and took a tour with Principal Ayres. He enjoyed the student work that is displayed on the walls around the building.

Cindy O'Connor took a tour of the high school with Principal Spotanski. She was impressed with how the school looks. Mrs. O'Connor visited several classrooms and was pleased with the student engagement she saw. She appreciated the positive atmosphere and staff interaction during her

visit. Mrs. O'Connor also toured the Osgood Elementary building with Stuart Simpson and she suggests all board members take that opportunity.

Matthew Pederson participated in the Backyard BBQ/Tailgate and Change Wars event put on by the North Platte Public Schools Foundation during the recent high school homecoming football game. He complimented the high school maintenance staff, who helped at that event as well as the Movie On The Field event, for their flexibility and willingness to help.

Jo Ann Lundgreen attended the fall play and remarked on the talent of the students. She commented that the signage at the High School is complete. She spoke with Mr. Swedberg about the FFA entrepreneurial candle project. She reported that the students will be setting up an online store and perhaps also selling the candles at area craft fairs. Mrs. Lundgreen liked the renovations at the High School which combined the main office and the activities office. She attended the football game and visited with Activities Director Aaron McCoy about a decline in some areas of Nebraska in student sports participation. Mrs. Lundgreen went on a field trip with students from Buffalo Preschool to Dusty Trails Pumpkin Patch. Students participated in several activities including a bouncy house, pumpkin train as well as picking their own pumpkins from the vine. She will soon be traveling to Grand Island for the state marching competition.

Angela Blaesi asked if the District could provide a map of the school board member wards on the District's website under the Board section to aid voters.

## **8. Public Comment**

There was no public comment.

## **9. Agenda**

### **9.1. Bulldog Time Presentation**

Principal of North Platte High School Cory Spotanski reported on Bulldog Time at the High School. All students are assigned to a Bulldog Time for their first period class. The shortened period is used to build camaraderie, provide career counseling and ACT preparation as well as many other student supports.

### **9.2. Staffing Update**

Kevin Mills, Human Resources Director, reported on several recent job fairs he has attended. As we know, there is a teacher shortage across the nation making filling positions difficult. Longtime Executive Director of Finance, Stuart Simpson, read his resignation letter thanking many people he has worked with over the years. Mr. Simpson's last day will be June 30, 2025.

### **9.3. Finance and Budget Update**

#### **9.3.1. Budget Calendar**

Executive Director of Finance Stuart Simpson present the Budget Development Calendar for the 2024-2025 North Platte Public Schools Budget and explained various items.

### 9.3.2. Adjusted Valuations

Mr. Simpson reported that North Platte Public Schools has received our 2024 Certified school adjusted value report from the Nebraska Department of Revenue. NPPSD has received a decrease in adjusted valuation which will reflect in our state aid calculations for the 2025-2026 school year.

### 9.4. Western Nebraska Administrator Report

Dr. Rhodes commented on a recent area meeting he attended. Attendees discussed several items with Nebraska Department of Education Commissioner Maher including the teacher shortage, new legislation, a law update, gun legislation (does not apply to North Platte due to a higher population) and pressing local issues.

### 9.5. ESU #16 Senator Roundtable

President Jo Ann Lundgreen and Superintendent Dr. Todd Rhodes summarized information they received attending this roundtable. Topics discussed included student dress code and grooming policies, the 3<sup>rd</sup> grade 75% reading proficiency goal, and property tax reform.

## **10. Adjournment**

Motion by Angela Blaesi second by Skip Altig to adjourn this Committee of the Whole meeting at 6:43 p.m.

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

Absent: Emily Garrick

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President, Jo Ann Lundgreen

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Secretary, Cindy O'Connor

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1100 REGULAR INSTRUCTION							
1100 REGULAR INSTRUCTION							
111 TEACHERS/PROFESSIONALS	\$8,101,481.00	\$8,101,481.00	\$0.00	\$670,823.44	\$1,372,146.16	\$6,729,334.84	16.94
112 PARAPROFESSIONALS	\$218,513.00	\$218,513.00	\$0.00	\$30,925.93	\$48,946.57	\$169,566.43	22.40
123 SUBSTITUTE TEACHERS	\$382,000.00	\$382,000.00	\$0.00	\$32,505.00	\$48,975.00	\$333,025.00	12.82
124 TEMPORARY EMP TECHNICAL STAFF	\$14,000.00	\$14,000.00	\$0.00	\$1,000.00	\$2,000.00	\$12,000.00	14.29
150 STIPDENT NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$3,199.00	\$4,199.00	-\$4,199.00	0.00
151 INCENTIVE PROFESSIONAL STAFF	\$876,060.00	\$876,060.00	\$0.00	\$87,712.32	\$154,156.57	\$721,903.43	17.60
210 HEALTH CARE NON-INSTRUCTIONAL	-\$39,966.00	-\$39,966.00	\$0.00	\$0.00	\$0.00	-\$39,966.00	0.00
211 HEALTH CARE PROFESSIONAL	\$1,761,705.00	\$1,761,705.00	\$0.00	\$150,232.20	\$305,603.45	\$1,456,101.55	17.35
212 HEALTH CARE PARAPROFESSIONALS	\$37,184.00	\$37,184.00	\$0.00	\$2,746.74	\$5,479.85	\$31,704.15	14.74
220 FICA NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$244.72	\$321.22	-\$321.22	0.00
221 FICA PROFESSIONAL	\$669,922.00	\$669,922.00	\$0.00	\$57,111.38	\$114,166.30	\$555,755.70	17.04
222 FICA PARAPROFESSIONAL	\$15,236.00	\$15,236.00	\$0.00	\$2,302.92	\$3,618.56	\$11,617.44	23.75
223 FICA SUBSTITUTES	\$39,920.00	\$39,920.00	\$0.00	\$2,486.57	\$3,746.62	\$36,173.38	9.39
224 FICA TECHNICAL	\$1,071.00	\$1,071.00	\$0.00	\$76.50	\$153.00	\$918.00	14.29
230 RETIREMENT NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$316.00	\$414.77	-\$414.77	0.00
231 RETIREMENT PROFESSIONAL	\$843,990.00	\$843,990.00	\$0.00	\$73,344.54	\$148,699.95	\$695,290.05	17.62
232 RETIREMENT PARAPROFESSIONALS	\$8,898.00	\$8,898.00	\$0.00	\$2,371.80	\$3,848.02	\$5,049.98	43.25
233 RETIREMENT SUBS	\$0.00	\$0.00	\$0.00	\$7.41	\$14.82	-\$14.82	0.00
237 EXTRA RETIRMENT	-\$250,000.00	-\$250,000.00	\$0.00	\$0.00	\$0.00	-\$250,000.00	0.00
281 HEALTH BENEFITS FOR TEACHERS	\$91,000.00	\$91,000.00	\$0.00	\$10,833.40	\$21,666.80	\$69,333.20	23.81
333 MILEAGE STAFF	\$620.00	\$620.00	\$0.00	\$557.41	\$557.41	\$62.59	89.90
340 OTHER PROFESSIONAL SERVICES	\$5,000.00	\$5,000.00	\$0.00	\$73.85	\$8,856.88	-\$3,856.88	177.14
580 TRAVEL:MEAL,HOTEL,RENTAL	\$11,000.00	\$11,000.00	\$0.00	\$746.51	\$1,441.51	\$9,558.49	13.10
610 GENERAL SUPPLIES	\$295,580.00	\$295,580.00	\$8,318.54	\$20,880.76	\$29,250.21	\$258,011.25	12.71
612 COPY COST	\$53,200.00	\$53,200.00	\$4,666.72	\$963.44	\$3,092.26	\$45,441.02	14.58
625 CONSUMABLES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
640 BOOKS/PERIODICALS	\$3,000.00	\$3,000.00	\$2,362.80	\$0.00	\$0.00	\$637.20	78.76
733 FURNITURE AND FIXTURES	\$92,500.00	\$92,500.00	\$39,169.22	\$169.55	\$50,046.35	\$3,284.43	96.45
734 TECHNOLOGY HARDWARE	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
890 MISCELLANEOUS EXPENDITURES	\$9,981.00	\$9,981.00	\$0.00	\$152.12	\$909.41	\$9,071.59	9.11
1100 REGULAR INSTRUCTION	\$13,242,995.00	\$13,242,995.00	\$54,517.28	\$1,151,783.51	\$2,332,310.69	\$10,856,167.03	18.02

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1100 REGULAR INSTRUCTION							
1125 FLEX FUNDING							
333 MILEAGE STAFF	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$3,123.68	\$3,123.68	-\$2,123.68	312.37
352 OTHER TECHNICAL SERVICES	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
382 DISTANCE EDUCATION ONLY	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00
610 GENERAL SUPPLIES	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00
733 FURNITURE AND FIXTURES	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
1125 FLEX FUNDING	\$8,150.00	\$8,150.00	\$0.00	\$3,123.68	\$3,123.68	\$5,026.32	38.33
1150 LIMITED ENGLISH PROFICIENCY PROGRAM							
111 TEACHERS/PROFESSIONALS	\$166,054.00	\$166,054.00	\$0.00	\$14,076.75	\$28,153.50	\$137,900.50	16.95
112 PARAPROFESSIONALS	\$102,956.00	\$102,956.00	\$0.00	\$14,056.25	\$22,583.01	\$80,372.99	21.93
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$420.00	\$420.00	-\$420.00	0.00
151 INCENTIVE PROFESSIONAL STAFF	\$0.00	\$0.00	\$0.00	\$682.00	\$1,255.50	-\$1,255.50	0.00
211 HEALTH CARE PROFESSIONAL	\$57,069.00	\$57,069.00	\$0.00	\$5,575.92	\$11,151.84	\$45,917.16	19.54
212 HEALTH CARE PARAPROFESSIONALS	\$19,138.00	\$19,138.00	\$0.00	\$857.60	\$1,893.17	\$17,244.83	9.89
221 FICA PROFESSIONAL	\$12,424.00	\$12,424.00	\$0.00	\$1,121.48	\$2,234.64	\$10,189.36	17.99
222 FICA PARAPROFESSIONAL	\$7,875.00	\$7,875.00	\$0.00	\$1,072.89	\$1,722.60	\$6,152.40	21.87
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$32.12	\$32.12	-\$32.12	0.00
231 RETIREMENT PROFESSIONAL	\$16,041.00	\$16,041.00	\$0.00	\$1,457.84	\$2,904.96	\$13,136.04	18.11
232 RETIREMENT PARAPROFESSIONALS	\$10,169.00	\$10,169.00	\$0.00	\$1,388.43	\$2,230.68	\$7,938.32	21.94
333 MILEAGE STAFF	\$4,000.00	\$4,000.00	\$0.00	\$630.86	\$630.86	\$3,369.14	15.77
340 OTHER PROFESSIONAL SERVICES	\$1,000.00	\$1,000.00	\$1,000.00	\$33.10	\$58.10	-\$58.10	105.81
580 TRAVEL:MEAL,HOTEL,RENTAL	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
610 GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$875.00	\$875.00	\$875.00	\$250.00	87.50
1150 LIMITED ENGLISH PROFICIENCY PROGRAM	\$399,726.00	\$399,726.00	\$1,875.00	\$42,280.24	\$76,145.98	\$321,705.02	19.52

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1100 REGULAR INSTRUCTION							
1160 POVERTY PROGRAM							
110 CLERICAL_BUSDRIVERS	\$288,074.00	\$288,074.00	\$0.00	\$4,080.19	\$7,465.87	\$280,608.13	2.59
111 TEACHERS/PROFESSIONALS	\$4,224,207.00	\$4,224,207.00	\$0.00	\$341,742.85	\$683,002.36	\$3,541,204.64	16.17
112 PARAPROFESSIONALS	\$180,016.00	\$180,016.00	\$0.00	\$22,925.33	\$37,174.39	\$142,841.61	20.65
116 PROFESSIONAL NON-CERTIFIED	\$186,000.00	\$186,000.00	\$0.00	\$9,836.95	\$23,275.53	\$162,724.47	12.51
122 TEMPORARY EMP PARAPROFESSIONALS	-\$750,000.00	-\$750,000.00	\$0.00	\$0.00	\$0.00	-\$750,000.00	0.00
123 SUBSTITUTE TEACHERS	\$35,000.00	\$35,000.00	\$0.00	\$8,580.00	\$13,695.00	\$21,305.00	39.13
151 INCENTIVE PROFESSIONAL STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$15.50	-\$15.50	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$8,477.00	\$8,477.00	\$0.00	\$721.39	\$1,435.40	\$7,041.60	16.93
211 HEALTH CARE PROFESSIONAL	\$779,346.00	\$779,346.00	\$0.00	\$67,391.47	\$131,080.13	\$648,265.87	16.82
212 HEALTH CARE PARAPROFESSIONALS	\$45,438.00	\$45,438.00	\$0.00	\$2,358.59	\$4,850.52	\$40,587.48	10.68
220 FICA NON INSTRUCTIONAL	\$11,375.00	\$11,375.00	\$0.00	\$311.25	\$569.39	\$10,805.61	5.01
221 FICA PROFESSIONAL	\$301,300.00	\$301,300.00	\$0.00	\$24,516.57	\$48,947.43	\$252,352.57	16.25
222 FICA PARAPROFESSIONAL	\$12,814.00	\$12,814.00	\$0.00	\$1,692.85	\$2,719.56	\$10,094.44	21.22
223 FICA SUBSTITUTES	\$8,328.00	\$8,328.00	\$0.00	\$656.35	\$1,047.63	\$7,280.37	12.58
226 FICA NC PROFESSIONAL	\$13,759.00	\$13,759.00	\$0.00	\$752.13	\$1,779.74	\$11,979.26	12.94
230 RETIREMENT NON INSTRUCTIONAL	\$3,712.00	\$3,712.00	\$0.00	\$403.03	\$737.46	\$2,974.54	19.87
231 RETIREMENT PROFESSIONAL	\$386,339.00	\$386,339.00	\$0.00	\$33,756.65	\$67,467.08	\$318,871.92	17.46
232 RETIREMENT PARAPROFESSIONALS	\$15,326.00	\$15,326.00	\$0.00	\$2,264.49	\$3,671.99	\$11,654.01	23.96
236 RETIREMENT NC PROFESSIONAL	\$17,765.00	\$17,765.00	\$0.00	\$971.68	\$2,299.12	\$15,465.88	12.94
281 HEALTH BENEFITS FOR TEACHERS	\$45,500.00	\$45,500.00	\$0.00	\$9,750.06	\$19,500.12	\$25,999.88	42.86
290 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$12.49	\$24.98	-\$24.98	0.00
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$89.83	\$89.83	-\$89.83	0.00
340 OTHER PROFESSIONAL SERVICES	\$300,400.00	\$300,400.00	\$0.00	\$9,958.34	\$15,677.04	\$284,722.96	5.22
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$100.00	\$200.00	-\$200.00	0.00
442 RENTALS	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$2,950.00	\$2,950.00	\$0.00	\$9.00	\$9.00	\$2,941.00	0.31
610 GENERAL SUPPLIES	\$104,366.08	\$104,366.08	\$7,117.22	\$11,719.15	\$15,724.63	\$81,524.23	21.89
612 COPY COST	\$48,000.00	\$48,000.00	\$2,174.46	-\$2,380.29	\$7,085.46	\$38,740.08	19.29
625 CONSUMABLES	\$18,703.00	\$18,703.00	\$0.00	\$0.00	\$78.74	\$18,624.26	0.42
733 FURNITURE AND FIXTURES	\$21,700.00	\$21,700.00	\$0.00	\$0.00	\$7,787.15	\$13,912.85	35.89
890 MISCELLANEOUS EXPENDITURES	\$208,211.00	\$208,211.00	\$0.00	\$501.00	\$11,230.87	\$196,980.13	5.39
1160 POVERTY PROGRAM	\$6,542,106.08	\$6,542,106.08	\$9,291.68	\$552,721.35	\$1,108,641.92	\$5,424,172.48	17.09

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1100 REGULAR INSTRUCTION							
1190 PRE SCHOOL PROGRAM							
111 TEACHERS/PROFESSIONALS	\$395,231.00	\$395,231.00	\$0.00	\$32,708.75	\$65,417.50	\$329,813.50	16.55
112 PARAPROFESSIONALS	\$126,143.00	\$126,143.00	\$0.00	\$12,328.88	\$18,817.49	\$107,325.51	14.92
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$630.00	\$630.00	-\$630.00	0.00
211 HEALTH CARE PROFESSIONAL	\$41,703.00	\$41,703.00	\$0.00	\$3,544.42	\$6,878.45	\$34,824.55	16.49
212 HEALTH CARE PARAPROFESSIONALS	\$28,707.00	\$28,707.00	\$0.00	\$1,502.39	\$2,943.27	\$25,763.73	10.25
221 FICA PROFESSIONAL	\$13,672.00	\$13,672.00	\$0.00	\$2,569.37	\$5,141.74	\$8,530.26	37.61
222 FICA PARAPROFESSIONAL	\$9,649.00	\$9,649.00	\$0.00	\$932.74	\$1,418.66	\$8,230.34	14.70
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$48.20	\$48.20	-\$48.20	0.00
231 RETIREMENT PROFESSIONAL	\$46,682.00	\$46,682.00	\$0.00	\$3,230.90	\$6,461.80	\$40,220.20	13.84
232 RETIREMENT PARAPROFESSIONALS	\$12,461.00	\$12,461.00	\$0.00	\$1,217.83	\$1,858.76	\$10,602.24	14.92
281 HEALTH BENEFITS FOR TEACHERS	\$6,500.00	\$6,500.00	\$0.00	\$1,625.01	\$3,250.02	\$3,249.98	50.00
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$68.35	-\$68.35	0.00
610 GENERAL SUPPLIES	\$19,570.78	\$19,570.78	\$0.00	\$1,398.76	\$1,532.76	\$18,038.02	7.83
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$2,212.65	-\$2,212.65	0.00
1190 PRE SCHOOL PROGRAM	\$700,318.78	\$700,318.78	\$0.00	\$61,737.25	\$116,679.65	\$583,639.13	16.66
1100 REGULAR INSTRUCTION	\$20,893,295.86	\$20,893,295.86	\$65,683.96	\$1,811,646.03	\$3,636,901.92	\$17,190,709.98	17.72
1200 SPECIAL EDUCATION							
1200 SPECIAL EDUCATION - NON REIMB							
151 INCENTIVE PROFESSIONAL STAFF	\$180,000.00	\$180,000.00	\$0.00	\$0.00	\$0.00	\$180,000.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0.00
220 FICA NON INSTRUCTIONAL	\$11,500.00	\$11,500.00	\$0.00	\$0.00	\$0.00	\$11,500.00	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$244.26	\$0.00	\$171.89	\$9,583.85	4.16
352 OTHER TECHNICAL SERVICES	\$10,000.00	\$10,000.00	\$4,922.00	\$183.00	\$5,288.00	-\$210.00	102.10
382 DISTANCE EDUCATION ONLY	\$1,000.00	\$1,000.00	\$0.00	\$129.63	\$259.26	\$740.74	25.93
610 GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	\$54.73	\$54.73	\$1,945.27	2.74
612 COPY COST	\$8,000.00	\$8,000.00	\$404.11	\$404.11	\$404.11	\$7,191.78	10.10
621 HEATING FUEL	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
622 ENERGY:ELECTRICITY	\$1,050.00	\$1,050.00	\$0.00	\$116.52	\$236.30	\$813.70	22.50
733 FURNITURE AND FIXTURES	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$500.00	\$500.00	\$0.00	\$115.49	\$182.97	\$317.03	36.59
1200 SPECIAL EDUCATION - NON REIMB	\$279,550.00	\$279,550.00	\$5,570.37	\$1,003.48	\$6,597.26	\$267,382.37	4.35

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
<b>1200 SPECIAL EDUCATION</b>							
<b>1210 PROGRAM DIRECTOR</b>							
110 CLERICAL_BUSDRIVERS	\$62,452.00	\$62,452.00	\$0.00	\$3,474.53	\$7,895.52	\$54,556.48	12.64
111 TEACHERS/PROFESSIONALS	\$141,315.00	\$141,315.00	\$0.00	\$11,776.25	\$23,552.50	\$117,762.50	16.67
210 HEALTH CARE NON-INSTRUCTIONAL	\$8,477.00	\$8,477.00	\$0.00	\$2,031.50	\$4,063.00	\$4,414.00	47.93
211 HEALTH CARE PROFESSIONAL	\$24,378.00	\$24,378.00	\$0.00	\$2,031.50	\$4,063.00	\$20,315.00	16.67
220 FICA NON INSTRUCTIONAL	\$4,778.00	\$4,778.00	\$0.00	\$265.80	\$604.00	\$4,174.00	12.64
221 FICA PROFESSIONAL	\$10,811.00	\$10,811.00	\$0.00	\$865.28	\$1,730.56	\$9,080.44	16.01
230 RETIREMENT NON INSTRUCTIONAL	\$6,169.00	\$6,169.00	\$0.00	\$343.21	\$779.91	\$5,389.09	12.64
231 RETIREMENT PROFESSIONAL	\$13,958.00	\$13,958.00	\$0.00	\$1,163.23	\$2,326.46	\$11,631.54	16.67
333 MILEAGE STAFF	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$3,500.00	\$3,500.00	\$630.00	\$0.00	\$1,660.00	\$1,210.00	65.43
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$41.50	\$41.50	-\$41.50	0.00
810 DUES AND FEES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
1210 PROGRAM DIRECTOR	\$279,338.00	\$279,338.00	\$630.00	\$21,992.80	\$46,716.45	\$231,991.55	16.95
<b>1220 RESOURCE PROGRAMS</b>							
111 TEACHERS/PROFESSIONALS	\$2,005,623.00	\$2,005,623.00	\$0.00	\$153,059.98	\$310,055.60	\$1,695,567.40	15.46
112 PARAPROFESSIONALS	\$1,383,961.00	\$1,383,961.00	\$0.00	\$215,524.98	\$344,999.79	\$1,038,961.21	24.93
123 SUBSTITUTE TEACHERS	\$50,000.00	\$50,000.00	\$0.00	\$4,819.00	\$6,813.00	\$43,187.00	13.63
151 INCENTIVE PROFESSIONAL STAFF	\$15,000.00	\$15,000.00	\$0.00	\$8,014.50	\$17,584.25	-\$2,584.25	117.23
211 HEALTH CARE PROFESSIONAL	\$336,644.00	\$336,644.00	\$0.00	\$27,350.11	\$55,553.28	\$281,090.72	16.50
212 HEALTH CARE PARAPROFESSIONALS	\$357,723.00	\$357,723.00	\$0.00	\$27,524.82	\$54,852.94	\$302,870.06	15.33
221 FICA PROFESSIONAL	\$148,912.00	\$148,912.00	\$0.00	\$12,356.64	\$24,984.56	\$123,927.44	16.78
222 FICA PARAPROFESSIONAL	\$107,936.00	\$107,936.00	\$0.00	\$16,275.35	\$25,970.38	\$81,965.62	24.06
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$368.79	\$521.31	-\$521.31	0.00
231 RETIREMENT PROFESSIONAL	\$192,274.00	\$192,274.00	\$0.00	\$15,910.56	\$32,363.51	\$159,910.49	16.83
232 RETIREMENT PARAPROFESSIONALS	\$131,692.00	\$131,692.00	\$0.00	\$21,106.20	\$33,713.31	\$97,978.69	25.60
233 RETIREMENT SUBS	\$0.00	\$0.00	\$0.00	\$111.51	\$161.79	-\$161.79	0.00
281 HEALTH BENEFITS FOR TEACHERS	\$6,500.00	\$6,500.00	\$0.00	\$3,250.02	\$6,500.04	-\$0.04	100.00
333 MILEAGE STAFF	\$4,500.00	\$4,500.00	\$0.00	\$623.37	\$623.37	\$3,876.63	13.85
340 OTHER PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
352 OTHER TECHNICAL SERVICES	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
531 POSTAGE	\$950.00	\$950.00	\$0.00	\$0.00	\$0.00	\$950.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$3,500.00	\$3,500.00	\$1,030.00	\$0.00	\$0.00	\$2,470.00	29.43
610 GENERAL SUPPLIES	\$35,000.00	\$35,000.00	\$36.00	\$576.08	\$1,114.10	\$33,849.90	3.29
733 FURNITURE AND FIXTURES	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
890 MISCELLANEOUS EXPENDITURES	\$10,000.00	\$10,000.00	\$0.00	\$1,302.97	\$2,508.97	\$7,491.03	25.09
1220 RESOURCE PROGRAMS	\$4,810,215.00	\$4,810,215.00	\$1,066.00	\$508,174.88	\$918,320.20	\$3,890,828.80	19.11

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1200 SPECIAL EDUCATION							
1230 CONTRACTED PROGRAMS							
340 OTHER PROFESSIONAL SERVICES	\$150,000.00	\$150,000.00	\$155,448.12	\$48,848.18	\$84,965.68	-\$90,413.80	160.28
1230 CONTRACTED PROGRAMS	\$150,000.00	\$150,000.00	\$155,448.12	\$48,848.18	\$84,965.68	-\$90,413.80	160.28
1291 SPED AGE 3-5							
112 PARAPROFESSIONALS	\$243,022.00	\$243,022.00	\$0.00	\$38,041.79	\$59,421.31	\$183,600.69	24.45
151 INCENTIVE PROFESSIONAL STAFF	\$16,000.00	\$16,000.00	\$0.00	\$984.25	\$8,531.69	\$7,468.31	53.32
211 HEALTH CARE PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$60.16	\$171.34	-\$171.34	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$57,414.00	\$57,414.00	\$0.00	\$4,322.64	\$8,645.28	\$48,768.72	15.06
221 FICA PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$74.78	\$648.08	-\$648.08	0.00
222 FICA PARAPROFESSIONAL	\$14,075.00	\$14,075.00	\$0.00	\$2,901.92	\$4,529.15	\$9,545.85	32.18
231 RETIREMENT PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$97.22	\$842.75	-\$842.75	0.00
232 RETIREMENT PARAPROFESSIONALS	\$16,264.00	\$16,264.00	\$0.00	\$3,757.69	\$5,869.51	\$10,394.49	36.09
333 MILEAGE STAFF	\$6,000.00	\$6,000.00	\$0.00	\$426.92	\$605.27	\$5,394.73	10.09
340 OTHER PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$3,462.41	\$0.00	\$0.00	\$6,537.59	34.62
352 OTHER TECHNICAL SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
382 DISTANCE EDUCATION ONLY	\$500.00	\$500.00	\$0.00	\$15.02	\$30.04	\$469.96	6.01
580 TRAVEL:MEAL,HOTEL,RENTAL	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
610 GENERAL SUPPLIES	\$2,500.00	\$2,500.00	\$0.00	\$52.47	\$52.47	\$2,447.53	2.10
1291 SPED AGE 3-5	\$367,275.00	\$367,275.00	\$3,462.41	\$50,734.86	\$89,346.89	\$274,465.70	25.27
1200 SPECIAL EDUCATION	\$5,886,378.00	\$5,886,378.00	\$166,176.90	\$630,754.20	\$1,145,946.48	\$4,574,254.62	22.29
1300 SUMMER SCHOOL							
1300 SUMMER SCHOOLS							
151 INCENTIVE PROFESSIONAL STAFF	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	0.00
222 FICA PARAPROFESSIONAL	\$4,590.00	\$4,590.00	\$0.00	\$0.00	\$0.00	\$4,590.00	0.00
231 RETIREMENT PROFESSIONAL	\$5,926.00	\$5,926.00	\$0.00	\$0.00	\$0.00	\$5,926.00	0.00
610 GENERAL SUPPLIES	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00
1300 SUMMER SCHOOLS	\$73,516.00	\$73,516.00	\$0.00	\$0.00	\$0.00	\$73,516.00	0.00
1300 SUMMER SCHOOL	\$73,516.00	\$73,516.00	\$0.00	\$0.00	\$0.00	\$73,516.00	0.00

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2100 PUPIL SUPPORT							
2110 ATTENDANCE/SOCIAL WORK							
112 PARAPROFESSIONALS	\$9,173.00	\$9,173.00	\$0.00	\$1,034.25	\$1,811.38	\$7,361.62	19.75
216 HEALTH CARE NC PROFESSIONAL	\$24,378.00	\$24,378.00	\$0.00	\$0.00	\$0.00	\$24,378.00	0.00
222 FICA PARAPROFESSIONAL	\$702.00	\$702.00	\$0.00	\$79.11	\$138.56	\$563.44	19.74
226 FICA NC PROFESSIONAL	\$4,207.00	\$4,207.00	\$0.00	\$0.00	\$0.00	\$4,207.00	0.00
232 RETIREMENT PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$102.17	\$178.93	-\$178.93	0.00
236 RETIREMENT NC PROFESSIONAL	\$5,432.00	\$5,432.00	\$0.00	\$0.00	\$0.00	\$5,432.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$29,700.00	\$29,700.00	\$0.00	\$3,305.00	\$3,305.00	\$26,395.00	11.13
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
610 GENERAL SUPPLIES	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00
735 TECHNOLOGY SOFTWARE	\$0.00	\$0.00	\$6,750.00	\$0.00	\$0.00	-\$6,750.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$8.88	\$3,991.12	0.22
2110 ATTENDANCE/SOCIAL WORK	\$85,092.00	\$85,092.00	\$6,750.00	\$4,520.53	\$5,442.75	\$72,899.25	14.33
2120 GUIDANCE							
110 CLERICAL_BUSDRIVERS	\$101,370.00	\$101,370.00	\$0.00	\$9,461.62	\$19,483.13	\$81,886.87	19.22
111 TEACHERS/PROFESSIONALS	\$890,273.00	\$890,273.00	\$0.00	\$71,582.50	\$144,531.35	\$745,741.65	16.23
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$75.00	\$75.00	-\$75.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$26,632.00	\$26,632.00	\$0.00	\$2,233.36	\$4,466.72	\$22,165.28	16.77
211 HEALTH CARE PROFESSIONAL	\$114,260.00	\$114,260.00	\$0.00	\$8,264.78	\$16,574.73	\$97,685.27	14.51
220 FICA NON INSTRUCTIONAL	\$7,754.00	\$7,754.00	\$0.00	\$722.40	\$1,487.63	\$6,266.37	19.19
221 FICA PROFESSIONAL	\$55,672.00	\$55,672.00	\$0.00	\$5,594.34	\$11,293.27	\$44,378.73	20.29
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$5.74	\$5.74	-\$5.74	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$10,013.00	\$10,013.00	\$0.00	\$934.60	\$1,924.50	\$8,088.50	19.22
231 RETIREMENT PROFESSIONAL	\$71,880.00	\$71,880.00	\$0.00	\$7,070.76	\$14,276.51	\$57,603.49	19.86
281 HEALTH BENEFITS FOR TEACHERS	\$0.00	\$0.00	\$0.00	\$2,166.68	\$4,333.36	-\$4,333.36	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$2,200.00	\$2,200.00	\$0.00	\$50.00	\$50.00	\$2,150.00	2.27
610 GENERAL SUPPLIES	\$8,218.00	\$8,218.00	\$0.00	\$46.66	\$46.66	\$8,171.34	0.57
2120 GUIDANCE	\$1,288,272.00	\$1,288,272.00	\$0.00	\$108,208.44	\$218,548.60	\$1,069,723.40	16.96

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2100 PUPIL SUPPORT							
2130 HEALTH SERVICES							
112 PARAPROFESSIONALS	\$33,670.00	\$33,670.00	\$0.00	\$4,190.21	\$7,954.29	\$25,715.71	23.62
116 PROFESSIONAL NON-CERTIFIED	\$366,000.00	\$366,000.00	\$0.00	\$28,853.50	\$68,418.64	\$297,581.36	18.69
123 SUBSTITUTE TEACHERS	\$15,000.00	\$15,000.00	\$0.00	\$2,616.25	\$3,380.30	\$11,619.70	22.54
156 SALARIES-PROFESSIONAL NON CERTIFIED	\$0.00	\$0.00	\$0.00	\$622.50	\$6,920.95	-\$6,920.95	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$24,378.00	\$24,378.00	\$0.00	\$2,031.50	\$4,063.00	\$20,315.00	16.67
216 HEALTH CARE NC PROFESSIONAL	\$23,902.00	\$23,902.00	\$0.00	\$5,078.75	\$10,877.94	\$13,024.06	45.51
222 FICA PARAPROFESSIONAL	\$2,576.00	\$2,576.00	\$0.00	\$318.13	\$603.66	\$1,972.34	23.43
223 FICA SUBSTITUTES	\$1,148.00	\$1,148.00	\$0.00	\$200.15	\$258.60	\$889.40	22.53
226 FICA NC PROFESSIONAL	\$21,241.00	\$21,241.00	\$0.00	\$2,255.07	\$5,762.54	\$15,478.46	27.13
232 RETIREMENT PARAPROFESSIONALS	\$3,326.00	\$3,326.00	\$0.00	\$413.90	\$785.71	\$2,540.29	23.62
236 RETIREMENT NC PROFESSIONAL	\$24,102.00	\$24,102.00	\$0.00	\$2,911.58	\$7,362.87	\$16,739.13	30.55
286 HEALTH BENEFITS PROFESSIONALS	\$13,000.00	\$13,000.00	\$0.00	\$1,083.34	\$2,166.68	\$10,833.32	16.67
333 MILEAGE STAFF	\$2,500.00	\$2,500.00	\$0.00	\$326.15	\$326.15	\$2,173.85	13.05
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$0.00	-\$110.00	\$5,110.00	-2.20
610 GENERAL SUPPLIES	\$10,000.00	\$10,000.00	\$399.99	\$996.24	\$3,008.65	\$6,591.36	34.09
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$85.40	-\$85.40	0.00
2130 HEALTH SERVICES	\$545,843.00	\$545,843.00	\$399.99	\$51,897.27	\$121,865.38	\$423,577.63	22.40
2140 PSYCHOLOGISCAL SERVICES							
111 TEACHERS/PROFESSIONALS	\$57,732.00	\$57,732.00	\$0.00	\$5,445.75	\$10,891.50	\$46,840.50	18.87
221 FICA PROFESSIONAL	\$4,317.00	\$4,317.00	\$0.00	\$416.60	\$833.20	\$3,483.80	19.30
231 RETIREMENT PROFESSIONAL	\$5,574.00	\$5,574.00	\$0.00	\$537.92	\$1,075.84	\$4,498.16	19.30
2140 PSYCHOLOGISCAL SERVICES	\$67,623.00	\$67,623.00	\$0.00	\$6,400.27	\$12,800.54	\$54,822.46	18.93
2141 PSYCHOLOGIST							
111 TEACHERS/PROFESSIONALS	\$0.00	\$0.00	\$0.00	\$6,670.85	\$15,270.99	-\$15,270.99	0.00
221 FICA PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$505.22	\$1,158.03	-\$1,158.03	0.00
231 RETIREMENT PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$658.93	\$1,508.43	-\$1,508.43	0.00
333 MILEAGE STAFF	\$950.00	\$950.00	\$0.00	\$0.00	\$0.00	\$950.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$150,000.00	\$150,000.00	\$40,384.50	\$25,260.75	\$40,384.50	\$69,231.00	53.85
352 OTHER TECHNICAL SERVICES	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
610 GENERAL SUPPLIES	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
2141 PSYCHOLOGIST	\$156,550.00	\$156,550.00	\$40,384.50	\$33,095.75	\$58,321.95	\$57,843.55	63.05
2151 SPEECH PATHOLOGY							
111 TEACHERS/PROFESSIONALS	\$219,062.00	\$219,062.00	\$0.00	\$9,991.00	\$19,982.00	\$199,080.00	9.12
211 HEALTH CARE PROFESSIONAL	\$41,200.00	\$41,200.00	\$0.00	\$2,956.00	\$5,912.00	\$35,288.00	14.35
221 FICA PROFESSIONAL	\$16,645.00	\$16,645.00	\$0.00	\$759.30	\$1,518.60	\$15,126.40	9.12
231 RETIREMENT PROFESSIONAL	\$21,491.00	\$21,491.00	\$0.00	\$986.89	\$1,973.78	\$19,517.22	9.18
2151 SPEECH PATHOLOGY	\$298,398.00	\$298,398.00	\$0.00	\$14,693.19	\$29,386.38	\$269,011.62	9.85

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2100 PUPIL SUPPORT							
2152 SPEECH PATH							
116 PROFESSIONAL NON-CERTIFIED	\$58,800.00	\$58,800.00	\$0.00	\$4,773.92	\$11,916.59	\$46,883.41	20.27
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$4,009.50	\$8,160.75	-\$8,160.75	0.00
216 HEALTH CARE NC PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$1,691.67	\$3,611.73	-\$3,611.73	0.00
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$306.73	\$624.30	-\$624.30	0.00
226 FICA NC PROFESSIONAL	\$4,499.00	\$4,499.00	\$0.00	\$357.75	\$896.71	\$3,602.29	19.93
236 RETIREMENT NC PROFESSIONAL	\$5,808.00	\$5,808.00	\$0.00	\$471.56	\$1,177.10	\$4,630.90	20.27
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$18.49	\$425.85	-\$425.85	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$34,560.00	\$20,880.00	\$34,560.00	-\$69,120.00	0.00
352 OTHER TECHNICAL SERVICES	\$216,000.00	\$216,000.00	\$0.00	\$0.00	\$0.00	\$216,000.00	0.00
610 GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
2152 SPEECH PATH	\$287,107.00	\$287,107.00	\$34,560.00	\$32,509.62	\$61,373.03	\$191,173.97	33.41
2161 OCCUPATIONAL THERAPY							
116 PROFESSIONAL NON-CERTIFIED	\$84,212.00	\$84,212.00	\$0.00	\$12,779.82	\$24,429.07	\$59,782.93	29.01
216 HEALTH CARE NC PROFESSIONAL	\$9,246.00	\$9,246.00	\$0.00	\$1,361.03	\$2,649.41	\$6,596.59	28.65
226 FICA NC PROFESSIONAL	\$6,649.00	\$6,649.00	\$0.00	\$967.18	\$1,849.14	\$4,799.86	27.81
236 RETIREMENT NC PROFESSIONAL	\$8,587.00	\$8,587.00	\$0.00	\$1,285.39	\$2,459.08	\$6,127.92	28.64
286 HEALTH BENEFITS PROFESSIONALS	\$0.00	\$0.00	\$0.00	\$232.90	\$465.80	-\$465.80	0.00
333 MILEAGE STAFF	\$2,000.00	\$2,000.00	\$0.00	\$201.57	\$214.50	\$1,785.50	10.73
352 OTHER TECHNICAL SERVICES	\$0.00	\$0.00	\$2,571.92	\$0.00	\$2,571.92	-\$5,143.84	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$120.00	-\$120.00	0.00
610 GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$264.36	\$264.36	\$460.33	\$1,275.31	36.23
2161 OCCUPATIONAL THERAPY	\$112,694.00	\$112,694.00	\$2,836.28	\$17,092.25	\$35,219.25	\$74,638.47	33.77
2171 PHYSICAL THERAPY							
116 PROFESSIONAL NON-CERTIFIED	\$60,300.00	\$60,300.00	\$0.00	\$5,291.63	\$10,834.26	\$49,465.74	17.97
216 HEALTH CARE NC PROFESSIONAL	\$17,241.00	\$17,241.00	\$0.00	\$1,341.31	\$2,696.09	\$14,544.91	15.64
226 FICA NC PROFESSIONAL	\$4,613.00	\$4,613.00	\$0.00	\$398.56	\$814.40	\$3,798.60	17.65
236 RETIREMENT NC PROFESSIONAL	\$5,956.00	\$5,956.00	\$0.00	\$522.70	\$1,070.20	\$4,885.80	17.97
2171 PHYSICAL THERAPY	\$88,110.00	\$88,110.00	\$0.00	\$7,554.20	\$15,414.95	\$72,695.05	17.50
2181 VISUALLY IMPAIRED							
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$72.36	\$72.36	\$4,927.64	1.45
2181 VISUALLY IMPAIRED	\$5,000.00	\$5,000.00	\$0.00	\$72.36	\$72.36	\$4,927.64	1.45
2100 PUPIL SUPPORT	\$2,934,689.00	\$2,934,689.00	\$84,930.77	\$276,043.88	\$558,445.19	\$2,291,313.04	21.92

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2200 STAFF SUPPORT							
2211 SCHOOL IMPROVEMENT							
110 CLERICAL_BUSDRIVERS	\$57,399.00	\$57,399.00	\$0.00	\$4,942.16	\$10,274.19	\$47,124.81	17.90
111 TEACHERS/PROFESSIONALS	\$273,187.00	\$273,187.00	\$0.00	\$22,117.82	\$44,883.40	\$228,303.60	16.43
211 HEALTH CARE PROFESSIONAL	\$48,756.00	\$48,756.00	\$0.00	\$3,941.11	\$8,004.11	\$40,751.89	16.42
220 FICA NON INSTRUCTIONAL	\$4,391.00	\$4,391.00	\$0.00	\$378.10	\$786.00	\$3,605.00	17.90
221 FICA PROFESSIONAL	\$20,899.00	\$20,899.00	\$0.00	\$1,628.37	\$3,303.37	\$17,595.63	15.81
230 RETIREMENT NON INSTRUCTIONAL	\$5,670.00	\$5,670.00	\$0.00	\$488.16	\$1,014.85	\$4,655.15	17.90
231 RETIREMENT PROFESSIONAL	\$26,785.00	\$26,785.00	\$0.00	\$2,184.75	\$4,433.49	\$22,351.51	16.55
333 MILEAGE STAFF	\$500.00	\$500.00	\$0.00	\$88.86	\$128.18	\$371.82	25.64
340 OTHER PROFESSIONAL SERVICES	\$64,000.00	\$64,000.00	\$0.00	\$56,400.00	\$56,400.00	\$7,600.00	88.13
580 TRAVEL:MEAL,HOTEL,RENTAL	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00
610 GENERAL SUPPLIES	\$12,000.00	\$12,000.00	\$0.00	\$8.69	\$174.28	\$11,825.72	1.45
612 COPY COST	\$0.00	\$0.00	\$0.00	\$141.48	\$384.27	-\$384.27	0.00
625 CONSUMABLES	\$11,000.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$11,000.00	0.00
640 BOOKS/PERIODICALS	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0.00
733 FURNITURE AND FIXTURS	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
735 TECHNOLOGY SOFTWARE	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
2211 SCHOOL IMPROVEMENT	\$621,587.00	\$621,587.00	\$0.00	\$92,319.50	\$129,786.14	\$491,800.86	20.88
2213 INSERVICE							
580 TRAVEL:MEAL,HOTEL,RENTAL	\$1,800.00	\$1,800.00	\$568.00	\$0.00	\$0.00	\$1,232.00	31.56
2213 INSERVICE	\$1,800.00	\$1,800.00	\$568.00	\$0.00	\$0.00	\$1,232.00	31.56
2214 IMPLEMENTATION OF STANDARDS							
151 INCENTIVE PROFESSIONAL STAFF	\$225,890.00	\$225,890.00	\$0.00	\$0.00	\$93.00	\$225,797.00	0.04
211 HEALTH CARE PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$33.87	-\$33.87	0.00
221 FICA PROFESSIONAL	\$17,587.00	\$17,587.00	\$0.00	\$0.00	\$6.89	\$17,580.11	0.04
231 RETIREMENT PROFESSIONAL	\$22,708.00	\$22,708.00	\$0.00	\$0.00	\$9.18	\$22,698.82	0.04
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$1,725.00	\$0.00	\$12,451.62	-\$14,176.62	0.00
640 BOOKS/PERIODICALS	\$500,000.00	\$500,000.00	\$3,425.94	\$0.00	\$2,194.47	\$494,379.59	1.12
735 TECHNOLOGY SOFTWARE	\$221,000.00	\$221,000.00	\$5,625.00	\$6,821.87	\$13,753.50	\$201,621.50	8.77
2214 IMPLEMENTATION OF STANDARDS	\$987,185.00	\$987,185.00	\$10,775.94	\$6,821.87	\$28,542.53	\$947,866.53	3.98

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account	Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2200	STAFF SUPPORT							
2220	MEDIA LIBRARY							
111	TEACHERS/PROFESSIONALS	\$464,416.00	\$464,416.00	\$0.00	\$45,839.44	\$95,108.86	\$369,307.14	20.48
112	PARAPROFESSIONALS	\$55,597.00	\$55,597.00	\$0.00	\$5,543.28	\$8,665.41	\$46,931.59	15.59
123	SUBSTITUTE TEACHERS	\$6,450.00	\$6,450.00	\$0.00	\$1,245.00	\$1,560.00	\$4,890.00	24.19
211	HEALTH CARE PROFESSIONAL	\$32,547.00	\$32,547.00	\$0.00	\$6,792.72	\$13,607.66	\$18,939.34	41.81
212	HEALTH CARE PARAPROFESSIONALS	\$9,569.00	\$9,569.00	\$0.00	\$720.44	\$1,440.88	\$8,128.12	15.06
221	FICA PROFESSIONAL	\$28,897.00	\$28,897.00	\$0.00	\$3,576.43	\$7,414.36	\$21,482.64	25.66
222	FICA PARAPROFESSIONAL	\$4,254.00	\$4,254.00	\$0.00	\$423.36	\$661.50	\$3,592.50	15.55
223	FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$95.25	\$119.35	-\$119.35	0.00
231	RETIREMENT PROFESSIONAL	\$37,308.00	\$37,308.00	\$0.00	\$4,527.92	\$9,394.65	\$27,913.35	25.18
232	RETIREMENT PARAPROFESSIONALS	\$5,492.00	\$5,492.00	\$0.00	\$547.55	\$838.36	\$4,653.64	15.27
281	HEALTH BENEFITS FOR TEACHERS	\$0.00	\$0.00	\$0.00	\$1,625.01	\$3,250.02	-\$3,250.02	0.00
340	OTHER PROFESSIONAL SERVICES	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	0.00
610	GENERAL SUPPLIES	\$45,204.00	\$45,204.00	\$3,547.81	\$769.03	\$769.03	\$40,887.16	9.55
640	BOOKS/PERIODICALS	\$22,453.00	\$22,453.00	\$14,976.70	\$2,498.15	\$13,420.90	-\$5,944.60	126.48
642	AUDIO-VISUAL MATERIALS	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00
733	FURNITURE AND FIXTURES	\$3,300.00	\$3,300.00	\$0.00	\$0.00	\$0.00	\$3,300.00	0.00
734	TECHNOLOGY HARDWARE	\$10,860.00	\$10,860.00	\$14,526.71	\$5,931.47	\$14,526.71	-\$18,193.42	267.53
810	DUES AND FEES	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00
2220	MEDIA LIBRARY	\$728,347.00	\$728,347.00	\$33,051.22	\$80,135.05	\$170,777.69	\$524,518.09	27.99
2200	STAFF SUPPORT	\$2,338,919.00	\$2,338,919.00	\$44,395.16	\$179,276.42	\$329,106.36	\$1,965,417.48	15.97

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2300 GENERAL ADMINISTRATION							
2310 BOARD OF EDUCATION							
110 CLERICAL_BUSDRIVERS	\$10,000.00	\$10,000.00	\$0.00	\$3,171.12	\$5,879.66	\$4,120.34	58.80
220 FICA NON INSTRUCTIONAL	\$765.00	\$765.00	\$0.00	\$235.39	\$435.39	\$329.61	56.91
230 RETIREMENT NON INSTRUCTIONAL	\$987.00	\$987.00	\$0.00	\$313.24	\$580.78	\$406.22	58.84
340 OTHER PROFESSIONAL SERVICES	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$13,000.00	0.00
520 PROPERTY/LIABILITY INSURANCE	\$882,000.00	\$882,000.00	\$0.00	\$181,468.47	\$318,762.83	\$563,237.17	36.14
540 ADVERTISING	\$15,000.00	\$15,000.00	\$0.00	\$353.95	\$494.12	\$14,505.88	3.29
580 TRAVEL:MEAL,HOTEL,RENTAL	\$7,000.00	\$7,000.00	\$0.00	\$3,102.56	\$4,668.43	\$2,331.57	66.69
610 GENERAL SUPPLIES	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
810 DUES AND FEES	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00
835 INTERST ON SHORT TERM DEBT	\$0.00	\$0.00	\$0.00	\$11,899.99	\$11,899.99	-\$11,899.99	0.00
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$183.64	\$3,940.64	-\$3,940.64	0.00
2310 BOARD OF EDUCATION	\$948,752.00	\$948,752.00	\$0.00	\$200,728.36	\$346,661.84	\$602,090.16	36.54
2320 SUPERINTENDENT							
105 SUPERINTENDENT SALARY	\$240,500.00	\$240,500.00	\$0.00	\$20,944.86	\$41,889.72	\$198,610.28	17.42
110 CLERICAL_BUSDRIVERS	\$68,090.00	\$68,090.00	\$0.00	\$5,833.80	\$12,085.49	\$56,004.51	17.75
210 HEALTH CARE NON-INSTRUCTIONAL	\$18,155.00	\$18,155.00	\$0.00	\$1,512.92	\$3,025.84	\$15,129.16	16.67
220 FICA NON INSTRUCTIONAL	\$5,209.00	\$5,209.00	\$0.00	\$424.48	\$880.92	\$4,328.08	16.91
225 FICA SUPERINTENDENT	\$18,400.00	\$18,400.00	\$0.00	\$303.60	\$607.20	\$17,792.80	3.30
230 RETIREMENT NON INSTRUCTIONAL	\$6,726.00	\$6,726.00	\$0.00	\$576.25	\$1,193.78	\$5,532.22	17.75
231 RETIREMENT PROFESSIONAL	\$23,756.00	\$23,756.00	\$0.00	\$0.00	\$0.00	\$23,756.00	0.00
235 RETIREMENT SUPERINTENDENT	\$0.00	\$0.00	\$0.00	\$1,979.68	\$3,959.36	-\$3,959.36	0.00
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$100.00	\$200.00	-\$200.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$6,000.00	\$6,000.00	\$3,725.00	\$40.00	\$218.00	\$2,057.00	65.72
610 GENERAL SUPPLIES	\$6,500.00	\$6,500.00	\$0.00	\$918.29	\$918.29	\$5,581.71	14.13
733 FURNITURE AND FIXTURES	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
810 DUES AND FEES	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$225.00	\$2,775.00	7.50
890 MISCELLANEOUR EXPENDITURES	\$11,000.00	\$11,000.00	\$0.00	\$73.99	\$325.78	\$10,674.22	2.96
2320 SUPERINTENDENT	\$417,336.00	\$417,336.00	\$3,725.00	\$32,707.87	\$65,529.38	\$348,081.62	16.59
2330 LEGAL SERVICES							
317 LEGAL SERVICES	\$45,000.00	\$45,000.00	\$0.00	\$727.50	\$4,468.00	\$40,532.00	9.93
2330 LEGAL SERVICES	\$45,000.00	\$45,000.00	\$0.00	\$727.50	\$4,468.00	\$40,532.00	9.93
2300 GENERAL ADMINISTRATION	\$1,411,088.00	\$1,411,088.00	\$3,725.00	\$234,163.73	\$416,659.22	\$990,703.78	29.79

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2400 SCHOOL ADMINISTRATION							
2410 OFFICE OF THE PRINCIPAL							
110 CLERICAL_BUSDRIVERS	\$608,965.00	\$608,965.00	\$0.00	\$64,311.67	\$131,689.97	\$477,275.03	21.63
111 TEACHERS/PROFESSIONALS	\$1,490,061.20	\$1,490,061.20	\$0.00	\$124,570.64	\$249,141.28	\$1,240,919.92	16.72
123 SUBSTITUTE TEACHERS	\$5,000.00	\$5,000.00	\$0.00	\$450.00	\$450.00	\$4,550.00	9.00
151 INCENTIVE PROFESSIONAL STAFF	\$0.00	\$0.00	\$0.00	\$930.00	\$930.00	-\$930.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$132,690.00	\$132,690.00	\$0.00	\$11,720.71	\$23,441.42	\$109,248.58	17.67
211 HEALTH CARE PROFESSIONAL	\$171,686.00	\$171,686.00	\$0.00	\$11,601.53	\$23,069.38	\$148,616.62	13.44
220 FICA NON INSTRUCTIONAL	\$55,938.00	\$55,938.00	\$0.00	\$4,836.69	\$9,903.39	\$46,034.61	17.70
221 FICA PROFESSIONAL	\$116,504.00	\$116,504.00	\$0.00	\$9,480.54	\$18,890.29	\$97,613.71	16.21
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$34.43	\$34.43	-\$34.43	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$67,983.00	\$67,983.00	\$0.00	\$6,253.14	\$12,755.75	\$55,227.25	18.76
231 RETIREMENT PROFESSIONAL	\$144,694.00	\$144,694.00	\$0.00	\$12,396.69	\$24,701.51	\$119,992.49	17.07
333 MILEAGE STAFF	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$407.00	\$407.00	\$593.00	40.70
382 DISTANCE EDUCATION ONLY	\$12,110.00	\$12,110.00	\$0.00	\$1,191.34	\$1,522.01	\$10,587.99	12.57
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$260.00	\$1,241.00	\$2,503.06	-\$2,763.06	0.00
610 GENERAL SUPPLIES	\$16,087.00	\$16,087.00	\$0.00	\$127.99	\$1,005.27	\$15,081.73	6.25
733 FURNITURE AND FIXTURES	\$4,269.00	\$4,269.00	\$2,047.81	\$0.00	\$0.00	\$2,221.19	47.97
890 MISCELLANEOUS EXPENDITURES	\$4,396.00	\$4,396.00	\$0.00	\$268.18	\$640.63	\$3,755.37	14.57
2410 OFFICE OF THE PRINCIPAL	\$2,831,483.20	\$2,831,483.20	\$2,307.81	\$249,821.55	\$501,085.39	\$2,328,090.00	17.78

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2400 SCHOOL ADMINISTRATION							
2490 ACTIVITIES OFFICES							
110 CLERICAL_BUSDRIVERS	\$113,363.00	\$113,363.00	\$0.00	\$11,643.55	\$23,355.31	\$90,007.69	20.60
111 TEACHERS/PROFESSIONALS	\$158,924.00	\$158,924.00	\$0.00	\$9,328.42	\$18,656.84	\$140,267.16	11.74
112 PARAPROFESSIONALS	\$18,335.00	\$18,335.00	\$0.00	\$1,834.12	\$2,295.39	\$16,039.61	12.52
210 HEALTH CARE NON-INSTRUCTIONAL	\$43,509.00	\$43,509.00	\$0.00	\$3,770.62	\$7,541.25	\$35,967.75	17.33
211 HEALTH CARE PROFESSIONAL	\$8,645.00	\$8,645.00	\$0.00	\$720.44	\$1,440.88	\$7,204.12	16.67
220 FICA NON INSTRUCTIONAL	\$8,672.00	\$8,672.00	\$0.00	\$888.14	\$1,781.51	\$6,890.49	20.54
221 FICA PROFESSIONAL	\$12,158.00	\$12,158.00	\$0.00	\$712.39	\$1,424.78	\$10,733.22	11.72
222 FICA PARAPROFESSIONAL	\$1,403.00	\$1,403.00	\$0.00	\$140.31	\$175.60	\$1,227.40	12.52
230 RETIREMENT NON INSTRUCTIONAL	\$11,197.00	\$11,197.00	\$0.00	\$1,150.12	\$2,307.00	\$8,890.00	20.60
231 RETIREMENT PROFESSIONAL	\$15,699.00	\$15,699.00	\$0.00	\$921.44	\$1,842.88	\$13,856.12	11.74
232 RETIREMENT PARAPROFESSIONALS	\$1,811.00	\$1,811.00	\$0.00	\$181.17	\$226.73	\$1,584.27	12.52
333 MILEAGE STAFF	\$17,000.00	\$17,000.00	\$0.00	\$1,167.68	\$1,552.13	\$15,447.87	9.13
340 OTHER PROFESSIONAL SERVICES	\$20,000.00	\$20,000.00	\$0.00	\$628.00	\$628.00	\$19,372.00	3.14
382 DISTANCE EDUCATION ONLY	\$1,000.00	\$1,000.00	\$0.00	\$100.00	\$200.00	\$800.00	20.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$1,100.00	\$1,100.00	\$0.00	\$5,132.35	\$5,132.35	-\$4,032.35	466.58
610 GENERAL SUPPLIES	\$1,250.00	\$1,250.00	\$0.00	\$64.96	\$64.96	\$1,185.04	5.20
890 MISCELLANEOUR EXPENDITURES	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$1,866.60	\$1,633.40	53.33
2490 ACTIVITIES OFFICES	\$437,566.00	\$437,566.00	\$0.00	\$38,383.71	\$70,492.21	\$367,073.79	16.11
2400 SCHOOL ADMINISTRATION	\$3,269,049.20	\$3,269,049.20	\$2,307.81	\$288,205.26	\$571,577.60	\$2,695,163.79	17.56

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2500 BUSINESS SUPPORT							
2510 BUSINESS SERVICES							
110 CLERICAL_BUSDRIVERS	\$207,344.00	\$207,344.00	\$0.00	\$23,238.23	\$44,162.86	\$163,181.14	21.30
116 PROFESSIONAL NON-CERTIFIED	\$192,994.00	\$192,994.00	\$0.00	\$16,043.77	\$32,087.54	\$160,906.46	16.63
210 HEALTH CARE NON-INSTRUCTIONAL	\$36,577.00	\$36,577.00	\$0.00	\$3,627.45	\$7,254.89	\$29,322.11	19.83
216 HEALTH CARE NC PROFESSIONAL	\$18,155.00	\$18,155.00	\$0.00	\$1,512.92	\$3,025.84	\$15,129.16	16.67
220 FICA NON INSTRUCTIONAL	\$15,607.00	\$15,607.00	\$0.00	\$1,763.99	\$3,350.98	\$12,256.02	21.47
226 FICA NC PROFESSIONAL	\$14,764.00	\$14,764.00	\$0.00	\$1,189.56	\$2,379.12	\$12,384.88	16.11
230 RETIREMENT NON INSTRUCTIONAL	\$20,153.00	\$20,153.00	\$0.00	\$2,295.43	\$4,362.32	\$15,790.68	21.65
236 RETIREMENT NC PROFESSIONAL	\$19,064.00	\$19,064.00	\$0.00	\$1,549.12	\$3,098.24	\$15,965.76	16.25
315 ACCOUNTING SERVICES	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0.00
333 MILEAGE STAFF	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$20,000.00	\$20,000.00	\$0.00	\$72.00	\$144.00	\$19,856.00	0.72
382 DISTANCE EDUCATION ONLY	\$26,000.00	\$26,000.00	\$0.00	\$814.18	\$2,574.38	\$23,425.62	9.90
531 POSTAGE	\$35,000.00	\$35,000.00	\$0.00	\$1,722.65	\$4,310.32	\$30,689.68	12.32
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$110.43	\$844.43	\$4,155.57	16.89
610 GENERAL SUPPLIES	\$20,000.00	\$20,000.00	\$0.00	\$3,499.32	\$5,338.29	\$14,661.71	26.69
733 FURNITURE AND FIXTURES	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$1,193.36	\$8,806.64	11.93
890 MISCELLANEOUS EXPENDITURES	\$10,000.00	\$10,000.00	\$0.00	\$152.98	\$345.66	\$9,654.34	3.46
2510 BUSINESS SERVICES	\$682,658.00	\$682,658.00	\$0.00	\$57,592.03	\$114,472.23	\$568,185.77	16.77
2560 PUBLIC RELATIONS							
110 CLERICAL_BUSDRIVERS	\$54,308.88	\$54,308.88	\$0.00	\$5,809.44	\$11,081.02	\$43,227.86	20.40
111 TEACHERS/PROFESSIONALS	\$104,242.00	\$104,242.00	\$0.00	\$8,686.83	\$17,373.66	\$86,868.34	16.67
210 HEALTH CARE NON-INSTRUCTIONAL	\$18,155.00	\$18,155.00	\$0.00	\$1,512.92	\$2,218.04	\$15,936.96	12.22
220 FICA NON INSTRUCTIONAL	\$4,155.00	\$4,155.00	\$0.00	\$444.43	\$847.71	\$3,307.29	20.40
221 FICA PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$664.54	\$1,329.08	-\$1,329.08	0.00
226 FICA NC PROFESSIONAL	\$7,974.00	\$7,974.00	\$0.00	\$0.00	\$0.00	\$7,974.00	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$5,364.00	\$5,364.00	\$0.00	\$573.84	\$1,094.56	\$4,269.44	20.41
231 RETIREMENT PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$858.07	\$1,716.14	-\$1,716.14	0.00
236 RETIREMENT NC PROFESSIONAL	\$10,296.00	\$10,296.00	\$0.00	\$0.00	\$0.00	\$10,296.00	0.00
333 MILEAGE STAFF	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
540 ADVERTISING	\$16,000.00	\$16,000.00	\$0.00	\$108.00	\$663.00	\$15,337.00	4.14
580 TRAVEL:MEAL,HOTEL,RENTAL	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00
610 GENERAL SUPPLIES	\$7,000.00	\$7,000.00	\$0.00	\$6.27	\$6.27	\$6,993.73	0.09
612 COPY COST	\$0.00	\$0.00	\$0.00	\$159.77	\$159.77	-\$159.77	0.00
733 FURNITURE AND FIXTURES	\$0.00	\$0.00	\$0.00	\$15.02	\$30.04	-\$30.04	0.00
810 DUES AND FEES	\$500.00	\$500.00	\$0.00	\$0.00	\$286.00	\$214.00	57.20
890 MISCELLANEOUS EXPENDITURES	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$435.00	\$1,565.00	21.75
2560 PUBLIC RELATIONS	\$233,994.88	\$233,994.88	\$0.00	\$18,839.13	\$37,240.29	\$196,754.59	15.92

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2500 BUSINESS SUPPORT							
2570 PERSONNEL SERVICES							
110 CLERICAL_BUSDRIVERS	\$68,716.00	\$68,716.00	\$0.00	\$6,157.17	\$12,980.80	\$55,735.20	18.89
111 TEACHERS/PROFESSIONALS	\$153,977.00	\$153,977.00	\$0.00	\$12,831.42	\$25,662.84	\$128,314.16	16.67
210 HEALTH CARE NON-INSTRUCTIONAL	\$9,042.00	\$9,042.00	\$0.00	\$753.54	\$1,507.08	\$7,534.92	16.67
211 HEALTH CARE PROFESSIONAL	\$15,994.00	\$15,994.00	\$0.00	\$1,332.82	\$2,665.64	\$13,328.36	16.67
220 FICA NON INSTRUCTIONAL	\$5,256.00	\$5,256.00	\$0.00	\$454.99	\$960.96	\$4,295.04	18.28
221 FICA PROFESSIONAL	\$11,779.00	\$11,779.00	\$0.00	\$977.66	\$1,955.32	\$9,823.68	16.60
230 RETIREMENT NON INSTRUCTIONAL	\$6,788.00	\$6,788.00	\$0.00	\$608.19	\$1,282.21	\$5,505.79	18.89
231 RETIREMENT PROFESSIONAL	\$15,209.00	\$15,209.00	\$0.00	\$1,267.46	\$2,534.92	\$12,674.08	16.67
333 MILEAGE STAFF	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$0.00	\$892.74	\$2,170.64	\$7,829.36	21.71
382 DISTANCE EDUCATION ONLY	\$500.00	\$500.00	\$0.00	\$100.00	\$200.00	\$300.00	40.00
540 ADVERTISING	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$186.65	\$393.30	\$4,606.70	7.87
610 GENERAL SUPPLIES	\$3,000.00	\$3,000.00	\$0.00	\$202.48	\$242.98	\$2,757.02	8.10
733 FURNITURE AND FIXTURES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
810 DUES AND FEES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
890 MISCELLANEOUS EXPENDITURES	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
2570 PERSONNEL SERVICES	\$313,011.00	\$313,011.00	\$0.00	\$25,765.12	\$52,556.69	\$260,454.31	16.79

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2500 BUSINESS SUPPORT							
2580 TECHNOLOGY SERVICES							
110 CLERICAL_BUSDRIVERS	\$111,040.00	\$111,040.00	\$0.00	\$14,286.26	\$30,920.99	\$80,119.01	27.85
112 PARAPROFESSIONALS	\$87,324.00	\$87,324.00	\$0.00	\$4,933.53	\$10,485.33	\$76,838.67	12.01
116 PROFESSIONAL NON-CERTIFIED	\$456,888.00	\$456,888.00	\$0.00	\$40,244.73	\$81,792.58	\$375,095.42	17.90
210 HEALTH CARE NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$2,031.50	\$4,063.00	-\$4,063.00	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$16,954.00	\$16,954.00	\$0.00	\$720.44	\$1,440.88	\$15,513.12	8.50
216 HEALTH CARE NC PROFESSIONAL	\$89,827.00	\$89,827.00	\$0.00	\$7,513.66	\$15,027.32	\$74,799.68	16.73
220 FICA NON INSTRUCTIONAL	\$8,494.00	\$8,494.00	\$0.00	\$1,088.97	\$2,357.60	\$6,136.40	27.76
222 FICA PARAPROFESSIONAL	\$6,476.00	\$6,476.00	\$0.00	\$376.71	\$800.72	\$5,675.28	12.36
226 FICA NC PROFESSIONAL	\$25,511.00	\$25,511.00	\$0.00	\$3,040.51	\$6,180.70	\$19,330.30	24.23
230 RETIREMENT NON INSTRUCTIONAL	\$10,968.00	\$10,968.00	\$0.00	\$1,411.17	\$3,054.31	\$7,913.69	27.85
232 RETIREMENT PARAPROFESSIONALS	\$8,362.00	\$8,362.00	\$0.00	\$487.32	\$1,034.33	\$7,327.67	12.37
236 RETIREMENT NC PROFESSIONAL	\$45,131.00	\$45,131.00	\$0.00	\$3,975.29	\$8,079.31	\$37,051.69	17.90
333 MILEAGE STAFF	\$5,000.00	\$5,000.00	\$0.00	\$325.55	\$325.55	\$4,674.45	6.51
340 OTHER PROFESSIONAL SERVICES	\$65,000.00	\$65,000.00	\$1,258.76	\$647.74	\$6,458.54	\$57,282.70	11.87
351 DATA PROCESSING	\$0.00	\$0.00	\$2,125.00	\$2,125.00	\$2,125.00	-\$4,250.00	0.00
382 DISTANCE EDUCATION ONLY	\$1,000.00	\$1,000.00	\$0.00	\$73.25	\$146.50	\$853.50	14.65
531 POSTAGE	\$500.00	\$500.00	\$0.00	\$42.77	\$42.77	\$457.23	8.55
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$284.53	\$284.53	\$4,715.47	5.69
610 GENERAL SUPPLIES	\$15,000.00	\$15,000.00	\$0.00	\$26.40	\$841.81	\$14,158.19	5.61
612 COPY COST	\$500.00	\$500.00	\$0.00	\$474.57	\$720.49	-\$220.49	144.10
733 FURNITURE AND FIXTURES	\$200,000.00	\$200,000.00	\$1,032.03	\$485.20	\$6,619.26	\$192,348.71	3.83
734 TECHNOLOGY HARDWARE	\$426,700.00	\$426,700.00	\$335.98	\$0.00	\$0.00	\$426,364.02	0.08
735 TECHNOLOGY SOFTWARE	\$407,200.00	\$407,200.00	\$58,413.93	\$7,963.05	\$50,064.47	\$298,721.60	26.64
810 DUES AND FEES	\$0.00	\$0.00	\$0.00	\$65.00	\$65.00	-\$65.00	0.00
2580 TECHNOLOGY SERVICES	\$1,992,875.00	\$1,992,875.00	\$63,165.70	\$92,623.15	\$232,930.99	\$1,696,778.31	14.86
2500 BUSINESS SUPPORT	\$3,222,538.88	\$3,222,538.88	\$63,165.70	\$194,819.43	\$437,200.20	\$2,722,172.98	15.53
2600 OPERATIONS/MAINTENANCE							
2600 UTILITIES							
116 PROFESSIONAL NON-CERTIFIED	\$109,698.00	\$109,698.00	\$0.00	\$9,141.50	\$18,283.00	\$91,415.00	16.67
216 HEALTH CARE NC PROFESSIONAL	\$8,645.00	\$8,645.00	\$0.00	\$720.44	\$1,440.88	\$7,204.12	16.67
226 FICA NC PROFESSIONAL	\$8,392.00	\$8,392.00	\$0.00	\$691.62	\$1,383.24	\$7,008.76	16.48
236 RETIREMENT NC PROFESSIONAL	\$10,836.00	\$10,836.00	\$0.00	\$902.98	\$1,805.96	\$9,030.04	16.67
410 UTILITY SERVICES (Water/Sewer)	\$68,537.00	\$68,537.00	\$0.00	\$6,300.38	\$11,950.30	\$56,586.70	17.44
621 HEATING FUEL	\$233,247.00	\$233,247.00	\$0.00	\$4,320.28	\$6,066.11	\$227,180.89	2.60
622 ENERGY:ELECTRICITY	\$703,449.83	\$703,449.83	\$0.00	\$56,189.08	\$107,436.26	\$596,013.57	15.27
2600 UTILITIES	\$1,142,804.83	\$1,142,804.83	\$0.00	\$78,266.28	\$148,365.75	\$994,439.08	12.98

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2600 OPERATIONS/MAINTENANCE							
2610 PLANT OPERATIONS							
110 CLERICAL_BUSDRIVERS	\$1,604,586.00	\$1,604,586.00	\$0.00	\$126,488.43	\$259,296.75	\$1,345,289.25	16.16
150 STIPDENT NON-INSTRUCTION	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$402,261.00	\$402,261.00	\$0.00	\$37,215.61	\$72,478.14	\$329,782.86	18.02
220 FICA NON INSTRUCTIONAL	\$103,086.00	\$103,086.00	\$0.00	\$9,591.99	\$19,667.91	\$83,418.09	19.08
226 FICA NC PROFESSIONAL	\$1,915.00	\$1,915.00	\$0.00	\$0.00	\$0.00	\$1,915.00	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$129,808.00	\$129,808.00	\$0.00	\$12,406.73	\$25,441.51	\$104,366.49	19.60
236 RETIREMENT NC PROFESSIONAL	\$2,470.00	\$2,470.00	\$0.00	\$0.00	\$0.00	\$2,470.00	0.00
290 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$503.10	\$995.28	-\$995.28	0.00
340 OTHER PROFESSIONAL SERVICES	\$90,000.00	\$90,000.00	\$0.00	\$11,548.86	\$18,809.68	\$71,190.32	20.90
610 GENERAL SUPPLIES	\$191,800.00	\$191,800.00	\$34,907.84	\$5,022.39	\$7,634.12	\$149,258.04	22.18
733 FURNITURE AND FIXTURS	\$57,500.00	\$57,500.00	\$46,427.23	\$489.22	\$7,868.42	\$3,204.35	94.43
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	-\$1,800.00	0.00
2610 PLANT OPERATIONS	\$2,608,426.00	\$2,608,426.00	\$81,335.07	\$203,266.33	\$413,991.81	\$2,113,099.12	18.99
2620 MAINTENANCE							
110 CLERICAL_BUSDRIVERS	\$630,678.00	\$630,678.00	\$0.00	\$56,520.95	\$121,406.90	\$509,271.10	19.25
120 SUBSTITUTE TEACHERS	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0.00
150 STIPDENT NON-INSTRUCTION	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$200,907.00	\$200,907.00	\$0.00	\$16,698.29	\$34,475.70	\$166,431.30	17.16
220 FICA NON INSTRUCTIONAL	\$49,936.00	\$49,936.00	\$0.00	\$4,301.53	\$9,238.85	\$40,697.15	18.50
230 RETIREMENT NON INSTRUCTIONAL	\$63,475.00	\$63,475.00	\$0.00	\$5,583.03	\$11,395.79	\$52,079.21	17.95
290 LONG TERM DISABILITY	\$6,000.00	\$6,000.00	\$0.00	\$179.76	\$359.52	\$5,640.48	5.99
340 OTHER PROFESSIONAL SERVICES	\$229,383.00	\$229,383.00	\$36,539.94	\$23,583.61	\$44,252.91	\$148,590.15	35.22
382 DISTANCE EDUCATION ONLY	\$5,000.00	\$5,000.00	\$0.00	\$604.94	\$1,209.88	\$3,790.12	24.20
442 RENTALS	\$15,000.00	\$15,000.00	\$2,988.53	\$339.00	\$3,024.33	\$8,987.14	40.09
580 TRAVEL:MEAL,HOTEL,RENTAL	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00
610 GENERAL SUPPLIES	\$185,000.00	\$185,000.00	\$5,689.81	\$7,850.56	\$17,257.97	\$162,052.22	12.40
612 COPY COST	\$0.00	\$0.00	\$0.00	\$75.00	\$210.64	-\$210.64	0.00
626 GASOLINE/DIESEL	\$35,000.00	\$35,000.00	\$0.00	\$3,390.09	\$6,918.82	\$28,081.18	19.77
720 BUILDINGS/CONSTRUCTIONS	\$219,000.00	\$219,000.00	\$7,219.87	\$2,523.42	\$3,946.80	\$207,833.33	5.10
733 FURNITURE AND FIXTURS	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$500.00	\$500.00	\$0.00	\$24.98	\$24.98	\$475.02	5.00
2620 MAINTENANCE	\$1,697,379.00	\$1,697,379.00	\$52,438.15	\$121,675.16	\$253,723.09	\$1,391,217.76	18.04
2630 GROUNDS							
340 OTHER PROFESSIONAL SERVICES	\$20,000.00	\$20,000.00	\$3,570.85	\$869.18	\$1,629.18	\$14,799.97	26.00
610 GENERAL SUPPLIES	\$20,000.00	\$20,000.00	\$8,637.60	\$744.70	\$2,039.38	\$9,323.02	53.38
2630 GROUNDS	\$40,000.00	\$40,000.00	\$12,208.45	\$1,613.88	\$3,668.56	\$24,122.99	39.69

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2600 OPERATIONS/MAINTENANCE							
2640 WAREHOUSE MAINTENANCE							
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	-\$5,409.60	-\$5,409.60	\$5,409.60	0.00
2640 WAREHOUSE MAINTENANCE	\$0.00	\$0.00	\$0.00	-\$5,409.60	-\$5,409.60	\$5,409.60	0.00
2650 LARGE PROJECTS							
340 OTHER PROFESSIONAL SERVICES	\$100,000.00	\$100,000.00	\$63,634.63	\$8,525.90	\$45,563.10	-\$9,197.73	109.20
2650 LARGE PROJECTS	\$100,000.00	\$100,000.00	\$63,634.63	\$8,525.90	\$45,563.10	-\$9,197.73	109.20
2660 SAFETY AND SECURITY							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$6,907.50	\$6,202.26	\$10,642.26	-\$17,549.76	0.00
2660 SAFETY AND SECURITY	\$0.00	\$0.00	\$6,907.50	\$6,202.26	\$10,642.26	-\$17,549.76	0.00
2600 OPERATIONS/MAINTENANCE	\$5,588,609.83	\$5,588,609.83	\$216,523.80	\$414,140.21	\$870,544.97	\$4,501,541.06	19.45
2700 TRANSPORTATION							
2710 VEHICLE OPERATIONS							
110 CLERICAL_BUSDRIVERS	\$125,000.00	\$125,000.00	\$0.00	\$12,647.03	\$17,769.24	\$107,230.76	14.22
112 PARAPROFESSIONALS	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.00
210 HEALTH CARE NON-INSRUCIONAL	\$0.00	\$0.00	\$0.00	\$132.14	\$164.31	-\$164.31	0.00
220 FICA NON INSTRUCTIONAL	\$9,180.00	\$9,180.00	\$0.00	\$967.16	\$1,358.98	\$7,821.02	14.80
222 FICA PARAPROFESSIONAL	\$1,530.00	\$1,530.00	\$0.00	\$0.00	\$0.00	\$1,530.00	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$11,853.00	\$11,853.00	\$0.00	\$634.21	\$960.87	\$10,892.13	8.11
232 RETIREMENT PARAPROFESSIONALS	\$1,975.00	\$1,975.00	\$0.00	\$0.00	\$0.00	\$1,975.00	0.00
332 MILEAGE TO PARENTS	\$175,000.00	\$175,000.00	\$0.00	\$178.73	\$486.30	\$174,513.70	0.28
352 OTHER TECHNICAL SERVICES	\$45,000.00	\$45,000.00	\$13,593.27	\$9,425.19	\$9,970.19	\$21,436.54	52.36
382 DISTANCE EDUCATION ONLY	\$3,500.00	\$3,500.00	\$0.00	\$129.63	\$259.26	\$3,240.74	7.41
442 RENTALS	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00
490 OTHER PURCHASED PROPERTY	\$25,000.00	\$25,000.00	\$4,196.88	\$1,404.35	\$5,916.47	\$14,886.65	40.45
610 GENERAL SUPPLIES	\$10,000.00	\$10,000.00	\$0.00	\$120.11	\$130.11	\$9,869.89	1.30
626 GASOLINE/DIESEL	\$65,000.00	\$65,000.00	\$0.00	\$6,078.00	\$7,357.08	\$57,642.92	11.32
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$40.22	\$40.22	-\$40.22	0.00
2710 VEHICLE OPERATIONS	\$543,038.00	\$543,038.00	\$17,790.15	\$31,756.77	\$44,413.03	\$480,834.82	11.45
2712 SPED:VEHICLE OPERATIONS: K-12							
112 PARAPROFESSIONALS	\$100,000.00	\$100,000.00	\$0.00	\$5,243.10	\$9,001.88	\$90,998.12	9.00
212 HEALTH CARE PARAPROFESSIONALS	\$20,000.00	\$20,000.00	\$0.00	\$245.90	\$520.68	\$19,479.32	2.60
222 FICA PARAPROFESSIONAL	\$7,650.00	\$7,650.00	\$0.00	\$400.85	\$688.08	\$6,961.92	8.99
232 RETIREMENT PARAPROFESSIONALS	\$9,877.00	\$9,877.00	\$0.00	\$517.90	\$889.19	\$8,987.81	9.00
332 MILEAGE TO PARENTS	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00
490 OTHER PURCHASED PROPERTY	\$5,000.00	\$5,000.00	\$0.00	\$87.84	\$87.84	\$4,912.16	1.76
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$4.80	\$4.80	-\$4.80	0.00
626 GASOLINE/DIESEL	\$25,000.00	\$25,000.00	\$0.00	\$2,130.52	\$2,632.61	\$22,367.39	10.53
732 VEHICLS:SEE DESCRIPTION	\$0.00	\$0.00	\$0.00	\$0.00	\$2,202.72	-\$2,202.72	0.00
2712 SPED:VEHICLE OPERATIONS: K-12	\$182,527.00	\$182,527.00	\$0.00	\$8,630.91	\$16,027.80	\$166,499.20	8.78
2700 TRANSPORTATION	\$725,565.00	\$725,565.00	\$17,790.15	\$40,387.68	\$60,440.83	\$647,334.02	10.78

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
<b>3300 COMMUNITY SERVICE</b>							
<b>3300 KIDS KLUB</b>							
110 CLERICAL_BUSDRIVERS	\$25,000.00	\$25,000.00	\$0.00	\$1,719.47	\$2,475.50	\$22,524.50	9.90
112 PARAPROFESSIONALS	\$102,153.00	\$102,153.00	\$0.00	\$8,460.77	\$11,666.13	\$90,486.87	11.42
116 PROFESSIONAL NON-CERTIFIED	\$73,272.00	\$73,272.00	\$0.00	\$6,106.00	\$12,212.00	\$61,060.00	16.67
210 HEALTH CARE NON-INSTRUCTIONAL	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$90,000.00	\$90,000.00	\$0.00	\$282.90	\$449.99	\$89,550.01	0.50
220 FICA NON INSTRUCTIONAL	\$3,400.00	\$3,400.00	\$0.00	\$131.54	\$189.38	\$3,210.62	5.57
222 FICA PARAPROFESSIONAL	\$4,230.00	\$4,230.00	\$0.00	\$645.64	\$889.36	\$3,340.64	21.03
226 FICA NC PROFESSIONAL	\$5,463.00	\$5,463.00	\$0.00	\$467.11	\$934.22	\$4,528.78	17.10
230 RETIREMENT NON INSTRUCTIONAL	\$3,554.00	\$3,554.00	\$0.00	\$0.00	\$0.00	\$3,554.00	0.00
232 RETIREMENT PARAPROFESSIONALS	\$5,791.00	\$5,791.00	\$0.00	\$357.88	\$501.08	\$5,289.92	8.65
236 RETIREMENT NC PROFESSIONAL	\$7,054.00	\$7,054.00	\$0.00	\$603.14	\$1,206.28	\$5,847.72	17.10
290 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$0.92	\$0.99	-\$0.99	0.00
333 MILEAGE STAFF	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$912.05	\$2,087.95	30.40
340 OTHER PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$0.00	\$238.00	\$476.00	\$9,524.00	4.76
382 DISTANCE EDUCATION ONLY	\$3,000.00	\$3,000.00	\$0.00	\$302.47	\$724.94	\$2,275.06	24.16
550 PRINTING/BINDING	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$120.00	\$4,880.00	2.40
810 DUES AND FEES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$20,000.00	\$20,000.00	\$0.00	\$2,062.82	\$2,662.80	\$17,337.20	13.31
3300 KIDS KLUB	\$374,917.00	\$374,917.00	\$0.00	\$21,378.66	\$35,420.72	\$339,496.28	9.45
3300 COMMUNITY SERVICE	\$374,917.00	\$374,917.00	\$0.00	\$21,378.66	\$35,420.72	\$339,496.28	9.45
<b>3400 CATEGORICAL/PRIVATE GRANTS</b>							
<b>3400 PRIVATE GRANTS</b>							
110 CLERICAL_BUSDRIVERS	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
112 PARAPROFESSIONALS	\$0.00	\$2,750.00	\$0.00	\$0.00	\$0.00	\$2,750.00	0.00
222 FICA PARAPROFESSIONAL	\$0.00	\$640.00	\$0.00	\$0.00	\$0.00	\$640.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$10,750.00	\$0.00	\$7,198.91	\$48,328.91	-\$37,578.91	449.57
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	0.00
610 GENERAL SUPPLIES	\$0.00	\$11,460.00	\$0.00	\$0.00	\$1,716.00	\$9,744.00	14.97
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$225.10	\$225.10	-\$225.10	0.00
3400 PRIVATE GRANTS	\$0.00	\$30,000.00	\$0.00	\$7,424.01	\$50,270.01	-\$20,270.01	167.57
3400 CATEGORICAL/PRIVATE GRANTS	\$0.00	\$30,000.00	\$0.00	\$7,424.01	\$50,270.01	-\$20,270.01	167.57

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
<b>3500 STATE CATEGORICAL PROGRAMS</b>							
<b>3535 HAL</b>							
111 TEACHERS/PROFESSIONALS	\$0.00	\$0.00	\$0.00	\$102.75	\$102.75	-\$102.75	0.00
151 INCENTIVE PROFESSIONAL STAFF	\$19,600.00	\$19,600.00	\$0.00	\$1,622.51	\$1,622.51	\$17,977.49	8.28
211 HEALTH CARE PROFESSIONAL	\$1,693.00	\$1,693.00	\$0.00	\$336.26	\$336.26	\$1,356.74	19.86
221 FICA PROFESSIONAL	\$5,728.00	\$5,728.00	\$0.00	\$127.24	\$127.24	\$5,600.76	2.22
231 RETIREMENT PROFESSIONAL	\$952.00	\$952.00	\$0.00	\$170.43	\$170.43	\$781.57	17.90
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$450.00	\$0.00	\$586.16	-\$1,036.16	0.00
3535 HAL	\$27,973.00	\$27,973.00	\$450.00	\$2,359.19	\$2,945.35	\$24,577.65	12.14
<b>3540 PRE SCHOOL GRANT</b>							
111 TEACHERS/PROFESSIONALS	\$69,000.00	\$70,455.00	\$0.00	\$5,685.50	\$11,371.00	\$59,084.00	16.14
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	-\$300.00	0.00
211 HEALTH CARE PROFESSIONAL	\$17,801.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
221 FICA PROFESSIONAL	\$8,853.00	\$8,853.00	\$0.00	\$433.66	\$867.43	\$7,985.57	9.80
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$22.96	\$22.96	-\$22.96	0.00
231 RETIREMENT PROFESSIONAL	\$4,346.00	\$11,578.00	\$0.00	\$561.60	\$1,123.20	\$10,454.80	9.70
233 RETIREMENT SUBS	\$0.00	\$0.00	\$0.00	\$29.64	\$29.64	-\$29.64	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$161.00	\$1,340.30	-\$1,340.30	0.00
3540 PRE SCHOOL GRANT	\$100,000.00	\$90,886.00	\$0.00	\$7,194.36	\$15,054.53	\$75,831.47	16.56
<b>3541 SIXPENCE-EARLY CHILDHOOD ENDOWMENT</b>							
116 PROFESSIONAL NON-CERTIFIED	\$131,979.00	\$131,979.00	\$0.00	\$11,086.44	\$22,186.28	\$109,792.72	16.81
216 HEALTH CARE NC PROFESSIONAL	\$16,954.00	\$16,954.00	\$0.00	\$1,428.63	\$2,812.34	\$14,141.66	16.59
226 FICA NC PROFESSIONAL	\$10,913.00	\$10,913.00	\$0.00	\$822.60	\$1,647.48	\$9,265.52	15.10
236 RETIREMENT NC PROFESSIONAL	\$12,542.00	\$12,542.00	\$0.00	\$1,095.10	\$2,191.52	\$10,350.48	17.47
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$213.74	\$213.74	-\$213.74	0.00
340 OTHER PROFESSIONAL SERVICES	\$4,812.00	\$4,812.00	\$0.00	\$0.00	\$0.00	\$4,812.00	0.00
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$101.44	\$202.88	-\$202.88	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$1,785.00	\$1,123.60	\$2,000.68	-\$3,785.68	0.00
610 GENERAL SUPPLIES	\$8,800.00	\$8,800.00	\$0.00	\$25.39	\$201.27	\$8,598.73	2.29
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$224.25	\$224.25	-\$224.25	0.00
3541 SIXPENCE-EARLY CHILDHOOD ENDOWMENT	\$186,000.00	\$186,000.00	\$1,785.00	\$16,121.19	\$31,680.44	\$152,534.56	17.99
<b>3551 CTE</b>							
610 GENERAL SUPPLIES	\$0.00	\$27,324.00	\$24,512.47	\$6,545.56	\$14,408.25	-\$11,596.72	142.44
3551 CTE	\$0.00	\$27,324.00	\$24,512.47	\$6,545.56	\$14,408.25	-\$11,596.72	142.44
<b>3500 STATE CATEGORICAL PROGRAMS</b>	<b>\$313,973.00</b>	<b>\$332,183.00</b>	<b>\$26,747.47</b>	<b>\$32,220.30</b>	<b>\$64,088.57</b>	<b>\$241,346.96</b>	<b>27.35</b>
<b>4000 UNOBLIGATED FUNDS</b>							
<b>4000 UNOBLIGATED BUDGET</b>							
101 BUDGET-UNOBLIGATED	\$2,000,000.00	\$1,905,177.00	\$0.00	\$0.00	\$0.00	\$1,905,177.00	0.00
4000 UNOBLIGATED BUDGET	\$2,000,000.00	\$1,905,177.00	\$0.00	\$0.00	\$0.00	\$1,905,177.00	0.00
4000 UNOBLIGATED FUNDS	\$2,000,000.00	\$1,905,177.00	\$0.00	\$0.00	\$0.00	\$1,905,177.00	0.00

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
6200 ESSA-TITLE							
6200 ESSA GRANT							
111 TEACHERS/PROFESSIONALS	\$697,999.00	\$618,929.00	\$0.00	\$67,332.12	\$136,259.36	\$482,669.64	22.02
112 PARAPROFESSIONALS	\$178,686.00	\$178,686.00	\$0.00	\$19,883.75	\$31,662.30	\$147,023.70	17.72
116 PROFESSIONAL NON-CERTIFIED	\$95,001.00	\$95,001.00	\$0.00	\$10,061.27	\$18,462.19	\$76,538.81	19.43
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$570.00	\$570.00	-\$570.00	0.00
211 HEALTH CARE PROFESSIONAL	\$17,422.00	\$17,422.00	\$0.00	\$6,476.60	\$12,962.02	\$4,459.98	74.40
212 HEALTH CARE PARAPROFESSIONALS	\$28,707.00	\$28,707.00	\$0.00	\$720.44	\$1,440.88	\$27,266.12	5.02
216 HEALTH CARE NC PROFESSIONAL	\$24,378.00	\$24,378.00	\$0.00	\$2,031.50	\$4,063.00	\$20,315.00	16.67
221 FICA PROFESSIONAL	\$35,646.00	\$35,646.00	\$0.00	\$4,925.34	\$9,994.19	\$25,651.81	28.04
222 FICA PARAPROFESSIONAL	\$13,670.00	\$13,670.00	\$0.00	\$1,514.57	\$2,409.30	\$11,260.70	17.62
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$43.61	\$43.61	-\$43.61	0.00
226 FICA NC PROFESSIONAL	\$7,097.00	\$7,097.00	\$0.00	\$768.20	\$1,409.43	\$5,687.57	19.86
231 RETIREMENT PROFESSIONAL	\$46,027.00	\$46,027.00	\$0.00	\$6,650.91	\$13,459.39	\$32,567.61	29.24
232 RETIREMENT PARAPROFESSIONALS	\$17,652.00	\$17,652.00	\$0.00	\$1,952.66	\$3,116.11	\$14,535.89	17.65
236 RETIREMENT NC PROFESSIONAL	\$9,165.00	\$9,165.00	\$0.00	\$993.83	\$1,823.65	\$7,341.35	19.90
281 HEALTH BENEFITS FOR TEACHERS	\$6,500.00	\$6,500.00	\$0.00	\$2,166.68	\$4,875.03	\$1,624.97	75.00
6200 ESSA GRANT	\$1,177,950.00	\$1,098,880.00	\$0.00	\$126,091.48	\$242,550.46	\$856,329.54	22.07
6212 CSI/ATSI IMPROVMENT							
151 INCENTIVE PROFESSIONAL STAFF	\$0.00	\$19,032.00	\$0.00	\$1,652.56	\$1,652.56	\$17,379.44	8.68
221 FICA PROFESSIONAL	\$0.00	\$3,236.00	\$0.00	\$126.30	\$126.30	\$3,109.70	3.90
231 RETIREMENT PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$163.24	\$163.24	-\$163.24	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00	0.00
6212 CSI/ATSI IMPROVMENT	\$0.00	\$67,268.00	\$0.00	\$1,942.10	\$1,942.10	\$65,325.90	2.89
6200 ESSA-TITLE	\$1,177,950.00	\$1,166,148.00	\$0.00	\$128,033.58	\$244,492.56	\$921,655.44	20.97
6300 ESSA-TITLE II							
6310 TITLE II-ESSA							
111 TEACHERS/PROFESSIONALS	\$62,800.00	\$62,800.00	\$0.00	\$5,377.25	\$10,754.50	\$52,045.50	17.13
211 HEALTH CARE PROFESSIONAL	\$21,201.00	\$21,201.00	\$0.00	\$1,797.50	\$3,599.45	\$17,601.55	16.98
221 FICA PROFESSIONAL	\$4,805.00	\$4,805.00	\$0.00	\$407.61	\$815.22	\$3,989.78	16.97
231 RETIREMENT PROFESSIONAL	\$6,203.00	\$6,203.00	\$0.00	\$531.16	\$1,062.32	\$5,140.68	17.13
580 TRAVEL:MEAL,HOTEL,RENTAL	\$65,000.00	\$65,000.00	\$0.00	\$0.00	\$65,220.00	-\$220.00	100.34
6310 TITLE II-ESSA	\$160,009.00	\$160,009.00	\$0.00	\$8,113.52	\$81,451.49	\$78,557.51	50.90
6300 ESSA-TITLE II	\$160,009.00	\$160,009.00	\$0.00	\$8,113.52	\$81,451.49	\$78,557.51	50.90

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
<b>6400 IDEA</b>							
<b>6406 IDEA PRESCHOOL</b>							
111 TEACHERS/PROFESSIONALS	\$32,494.00	\$32,494.00	\$0.00	\$2,276.43	\$2,276.43	\$30,217.57	7.01
211 HEALTH CARE PROFESSIONAL	\$12,666.00	\$12,666.00	\$0.00	\$564.95	\$564.95	\$12,101.05	4.46
221 FICA PROFESSIONAL	\$2,486.00	\$2,486.00	\$0.00	\$154.05	\$154.05	\$2,331.95	6.20
231 RETIREMENT PROFESSIONAL	\$3,210.00	\$3,210.00	\$0.00	\$224.86	\$224.86	\$2,985.14	7.00
6406 IDEA PRESCHOOL	\$50,856.00	\$50,856.00	\$0.00	\$3,220.29	\$3,220.29	\$47,635.71	6.33
<b>6408 IDEA-BASE ENROLLMENT POVERTY</b>							
111 TEACHERS/PROFESSIONALS	\$636,286.00	\$636,286.00	\$0.00	\$53,192.76	\$106,005.06	\$530,280.94	16.66
112 PARAPROFESSIONALS	\$42,428.00	\$42,428.00	\$0.00	\$3,817.55	\$5,987.25	\$36,440.75	14.11
116 PROFESSIONAL NON-CERTIFIED	\$140,220.00	\$140,220.00	\$0.00	\$12,363.51	\$24,727.02	\$115,492.98	17.63
211 HEALTH CARE PROFESSIONAL	\$68,131.00	\$68,131.00	\$0.00	\$3,804.27	\$8,849.76	\$59,281.24	12.99
216 HEALTH CARE NC PROFESSIONAL	\$33,844.00	\$33,844.00	\$0.00	\$2,695.10	\$5,230.82	\$28,613.18	15.46
221 FICA PROFESSIONAL	\$49,670.00	\$49,670.00	\$0.00	\$4,095.52	\$8,127.42	\$41,542.58	16.36
222 FICA PARAPROFESSIONAL	\$3,247.00	\$3,247.00	\$0.00	\$291.52	\$457.03	\$2,789.97	14.08
226 FICA NC PROFESSIONAL	\$10,765.00	\$10,765.00	\$0.00	\$943.43	\$1,886.93	\$8,878.07	17.53
231 RETIREMENT PROFESSIONAL	\$64,135.00	\$64,135.00	\$0.00	\$5,175.24	\$10,391.90	\$53,743.10	16.20
232 RETIREMENT PARAPROFESSIONALS	\$4,191.00	\$4,191.00	\$0.00	\$377.10	\$591.42	\$3,599.58	14.11
236 RETIREMENT NC PROFESSIONAL	\$13,897.00	\$13,897.00	\$0.00	\$1,225.30	\$2,450.60	\$11,446.40	17.63
281 HEALTH BENEFITS FOR TEACHERS	\$0.00	\$0.00	\$0.00	\$1,625.01	\$3,250.02	-\$3,250.02	0.00
286 HEALTH BENEFITS PROFESSIONALS	\$0.00	\$0.00	\$0.00	\$41.10	\$82.20	-\$82.20	0.00
6408 IDEA-BASE ENROLLMENT POVERTY	\$1,066,814.00	\$1,066,814.00	\$0.00	\$89,647.41	\$178,037.43	\$888,776.57	16.69
<b>6412 IDEA PROPORTIONATE SHARE</b>							
111 TEACHERS/PROFESSIONALS	\$31,696.00	\$31,696.00	\$0.00	\$3,993.24	\$4,892.30	\$26,803.70	15.44
211 HEALTH CARE PROFESSIONAL	\$8,366.00	\$8,366.00	\$0.00	\$0.00	\$426.61	\$7,939.39	5.10
221 FICA PROFESSIONAL	\$2,598.00	\$2,598.00	\$0.00	\$293.10	\$335.50	\$2,262.50	12.91
231 RETIREMENT PROFESSIONAL	\$3,356.00	\$3,356.00	\$0.00	\$394.44	\$483.25	\$2,872.75	14.40
6412 IDEA PROPORTIONATE SHARE	\$46,016.00	\$46,016.00	\$0.00	\$4,680.78	\$6,137.66	\$39,878.34	13.34
<b>6416 PLANNING REGION</b>							
340 OTHER PROFESSIONAL SERVICES	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00
610 GENERAL SUPPLIES	\$4,750.00	\$4,750.00	\$0.00	\$0.00	\$0.00	\$4,750.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$288.00	\$0.00	\$0.00	-\$288.00	0.00
6416 PLANNING REGION	\$16,750.00	\$16,750.00	\$288.00	\$0.00	\$0.00	\$16,462.00	1.72
<b>6418</b>							
340 OTHER PROFESSIONAL SERVICES	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$15,570.00	\$0.00	\$15,570.00	-\$31,140.00	0.00
610 GENERAL SUPPLIES	\$13,628.00	\$13,628.00	\$1,095.00	\$0.00	\$0.00	\$12,533.00	8.03
6418	\$31,628.00	\$31,628.00	\$16,665.00	\$0.00	\$15,570.00	-\$607.00	101.92
6400 IDEA	\$1,212,064.00	\$1,212,064.00	\$16,953.00	\$97,548.48	\$202,965.38	\$992,145.62	18.14

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
<b>6700 CARL PERKINS FUNDS</b>							
<b>6700 CARL PERKINS</b>							
151 INCENTIVE PROFESSIONAL STAFF	\$2,710.00	\$5,420.00	\$0.00	\$0.00	\$0.00	\$5,420.00	0.00
221 FICA PROFESSIONAL	\$427.00	\$854.00	\$0.00	\$0.00	\$0.00	\$854.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$360.00	\$720.00	\$0.00	\$0.00	\$0.00	\$720.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$6,200.00	\$12,400.00	\$0.00	\$85.76	\$85.76	\$12,314.24	0.69
610 GENERAL SUPPLIES	\$23,568.00	\$47,136.00	\$49,253.21	\$10,217.23	\$23,351.83	-\$25,469.04	154.03
733 FURNITURE AND FIXTURS	\$25,150.00	\$50,300.00	\$0.00	\$0.00	\$0.00	\$50,300.00	0.00
6700 CARL PERKINS	\$58,415.00	\$116,830.00	\$49,253.21	\$10,302.99	\$23,437.59	\$44,139.20	62.22
6700 CARL PERKINS FUNDS	\$58,415.00	\$116,830.00	\$49,253.21	\$10,302.99	\$23,437.59	\$44,139.20	62.22
<b>6900 FEDERAL SERV-CATEGORICAL</b>							
<b>6968 21ST CENTURY</b>							
112 PARAPROFESSIONALS	\$103,947.00	\$103,947.00	\$0.00	\$10,138.34	\$16,794.34	\$87,152.66	16.16
212 HEALTH CARE PARAPROFESSIONALS	\$5,920.00	\$5,920.00	\$0.00	\$389.39	\$783.74	\$5,136.26	13.24
222 FICA PARAPROFESSIONAL	\$5,787.00	\$5,787.00	\$0.00	\$773.23	\$1,280.60	\$4,506.40	22.13
232 RETIREMENT PARAPROFESSIONALS	\$5,195.00	\$5,195.00	\$0.00	\$567.17	\$965.54	\$4,229.46	18.59
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$273.20	-\$273.20	0.00
6968 21ST CENTURY	\$120,849.00	\$120,849.00	\$0.00	\$11,868.13	\$20,097.42	\$100,751.58	16.63
<b>6969 TITLE IV</b>							
111 TEACHERS/PROFESSIONALS	\$0.00	\$0.00	\$0.00	\$3,424.79	\$7,977.08	-\$7,977.08	0.00
151 INCENTIVE PROFESSIONAL STAFF	\$61,800.00	\$61,800.00	\$0.00	\$1,370.00	\$2,740.00	\$59,060.00	4.43
211 HEALTH CARE PROFESSIONAL	\$11,134.00	\$11,134.00	\$0.00	\$897.24	\$2,018.41	\$9,115.59	18.13
221 FICA PROFESSIONAL	\$4,733.00	\$4,733.00	\$0.00	\$361.91	\$808.21	\$3,924.79	17.08
231 RETIREMENT PROFESSIONAL	\$6,095.00	\$6,095.00	\$0.00	\$406.04	\$923.45	\$5,171.55	15.15
6969 TITLE IV	\$83,762.00	\$83,762.00	\$0.00	\$6,459.98	\$14,467.15	\$69,294.85	17.27
<b>6988 ESSERS - AFTERSCHOOL</b>							
112 PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$1,932.89	\$4,055.83	-\$4,055.83	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$4,238.00	\$4,238.00	\$0.00	\$666.40	\$1,026.62	\$3,211.38	24.22
222 FICA PARAPROFESSIONAL	\$1,711.00	\$1,711.00	\$0.00	\$147.51	\$309.57	\$1,401.43	18.09
232 RETIREMENT PARAPROFESSIONALS	\$2,210.00	\$2,210.00	\$0.00	\$190.92	\$400.62	\$1,809.38	18.13
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$961.92	\$3,508.46	-\$3,508.46	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$2,568.88	\$4,178.43	-\$4,178.43	0.00
6988 ESSERS - AFTERSCHOOL	\$8,159.00	\$8,159.00	\$0.00	\$6,468.52	\$13,479.53	-\$5,320.53	165.21
<b>6989 ESSERS - SUMMER</b>							
112 PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$1,932.91	\$4,055.86	-\$4,055.86	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$4,238.00	\$4,238.00	\$0.00	\$666.42	\$1,026.64	\$3,211.36	24.22
222 FICA PARAPROFESSIONAL	\$1,711.00	\$1,711.00	\$0.00	\$147.52	\$309.56	\$1,401.44	18.09
232 RETIREMENT PARAPROFESSIONALS	\$2,210.00	\$2,210.00	\$0.00	\$190.94	\$400.64	\$1,809.36	18.13
6989 ESSERS - SUMMER	\$8,159.00	\$8,159.00	\$0.00	\$2,937.79	\$5,792.70	\$2,366.30	71.00

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
6900 FEDERAL SERV-CATEGORICAL							
6990 OTHER FEDERAL PROGRAMS							
116 PROFESSIONAL NON-CERTIFIED	\$203,288.00	\$203,288.00	\$0.00	\$16,904.77	\$34,256.68	\$169,031.32	16.85
216 HEALTH CARE NC PROFESSIONAL	\$58,527.00	\$58,527.00	\$0.00	\$5,395.82	\$10,791.64	\$47,735.36	18.44
226 FICA NC PROFESSIONAL	\$15,551.00	\$15,551.00	\$0.00	\$1,238.06	\$2,510.34	\$13,040.66	16.14
236 RETIREMENT NC PROFESSIONAL	\$20,081.00	\$20,081.00	\$0.00	\$1,669.82	\$3,383.82	\$16,697.18	16.85
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$156.83	\$326.28	-\$326.28	0.00
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$129.63	\$259.26	-\$259.26	0.00
6990 OTHER FEDERAL PROGRAMS	\$297,447.00	\$297,447.00	\$0.00	\$25,494.93	\$51,528.02	\$245,918.98	17.32
6991 MCKINNEY-VENTO							
116 PROFESSIONAL NON-CERTIFIED	\$0.00	\$0.00	\$0.00	\$1,362.78	\$1,362.78	-\$1,362.78	0.00
216 HEALTH CARE NC PROFESSIONAL	\$15,994.00	\$15,994.00	\$0.00	\$0.00	\$0.00	\$15,994.00	0.00
226 FICA NC PROFESSIONAL	\$5,613.00	\$5,613.00	\$0.00	\$104.23	\$104.23	\$5,508.77	1.86
236 RETIREMENT NC PROFESSIONAL	\$7,248.00	\$7,248.00	\$0.00	\$134.61	\$134.61	\$7,113.39	1.86
6991 MCKINNEY-VENTO	\$28,855.00	\$28,855.00	\$0.00	\$1,601.62	\$1,601.62	\$27,253.38	5.55
6900 FEDERAL SERV-CATEGORICAL	\$547,231.00	\$547,231.00	\$0.00	\$54,830.97	\$106,966.44	\$440,264.56	19.55
8000 TRANSFERS							
8000 TRANSFERS (OUTGOING)							
913 TRANSFERS TO ACTIVITY FUND	\$140,000.00	\$140,000.00	\$0.00	\$0.00	\$0.00	\$140,000.00	0.00
8000 TRANSFERS (OUTGOING)	\$140,000.00	\$140,000.00	\$0.00	\$0.00	\$0.00	\$140,000.00	0.00
8000 TRANSFERS	\$140,000.00	\$140,000.00	\$0.00	\$0.00	\$0.00	\$140,000.00	0.00
01 GENERAL FUND	\$52,328,207.77	\$52,328,207.77	\$757,652.93	\$4,429,289.35	\$8,835,915.53	\$42,734,639.31	18.33

Report Description: BOARD REPORT

Account Year: 25

Account Periods: 02 - 02

Dates: 10/01/2024 - 10/31/2024

FJEXS06A

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**Selection Criteria**

Account Year	25
Account Period Range	02 - 02
Accounts	All Accounts
Report ID	104065
Report Title	BOARD REPORT ON 1100 MAJOR PROGRAM
Report Description	BOARD REPORT
Role ID	SYS

**Display Options**

Show Zero Accounts	No
Summary/Detail	Summary

**Report Specification Sort / Totals**

FUND	Sequence: 1	Heading: N	Total: Y	Page Break: N
MAJOR PROG	Sequence: 2	Heading: Y	Total: Y	Page Break: N
PROGRAM	Sequence: 3	Heading: Y	Total: Y	Page Break: N
OBJECT	Sequence: 4	Heading: N	Total: Y	Page Break: N

**Report Specification Selection Ranges**

OBJECT	100 - 999
FUND	01 - 01



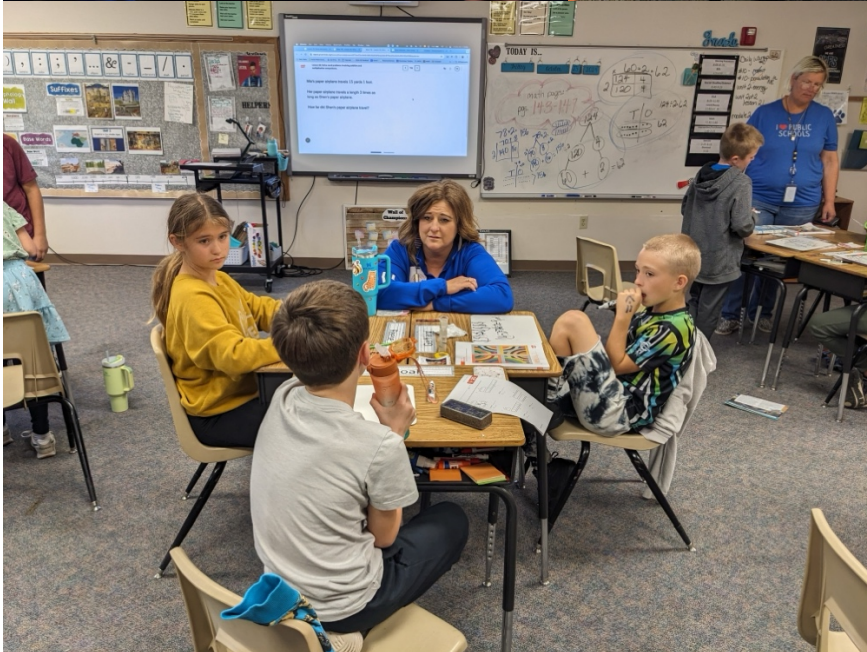
# NORTH PLATTE PUBLIC SCHOOLS

## Monthly Financial Report

For the Two Month Period Ending October 31, 2024

[www.nppsd.org](http://www.nppsd.org)

Current Budget Usage should be 16.66%



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.

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

**North Platte Public Schools**  
**Enrollment Comparison**  
**10/31/24**



	<b>September</b>	<b>10/31/24</b>	<b>Percent</b>
	<b><u>Enrollment</u></b>	<b><u>10/31/24</u></b>	<b>Change</b>
KDG	244	241	-1.2%
1	286	280	-2.1%
2	277	272	-1.8%
3	250	240	-4.0%
4	246	243	-1.2%
5	247	244	-1.2%
6	263	259	-1.5%
7	240	236	-1.7%
8	273	269	-1.5%
9	270	271	0.4%
10	304	301	-1.0%
11	283	278	-1.8%
12	288	286	-0.7%
<b>Total</b>	<b><u>3,471</u></b>	<b><u>3,420</u></b>	<b>-1.5%</b>

		<b>GRD</b>			
NPHS	9-12	001	1,145	1,136	-0.8%
Adams	7-8	002	513	505	-1.6%
Madison	6	004	263	259	-1.5%
Cody	K-5	005	218	217	-0.5%
Jefferson	K-5	006	289	282	-2.4%
Lincoln	K-5	007	283	270	-4.6%
Washington	K-5	009	201	202	0.5%
McDonald	K-5	010	242	239	-1.2%
Eisenhower	K-5	011	204	200	-2.0%
Lake Maloney	K-5	016	113	110	-2.7%
<b>Total</b>			<b><u>3,471</u></b>	<b><u>3,420</u></b>	<b>-1.5%</b>

<b>Preschool</b>				
Buffalo	003	105	77	
Jefferson	006	18	18	
Washington	009	18	18	
Osgood	012	0	22	
		<b><u>141</u></b>	<b><u>135</u></b>	

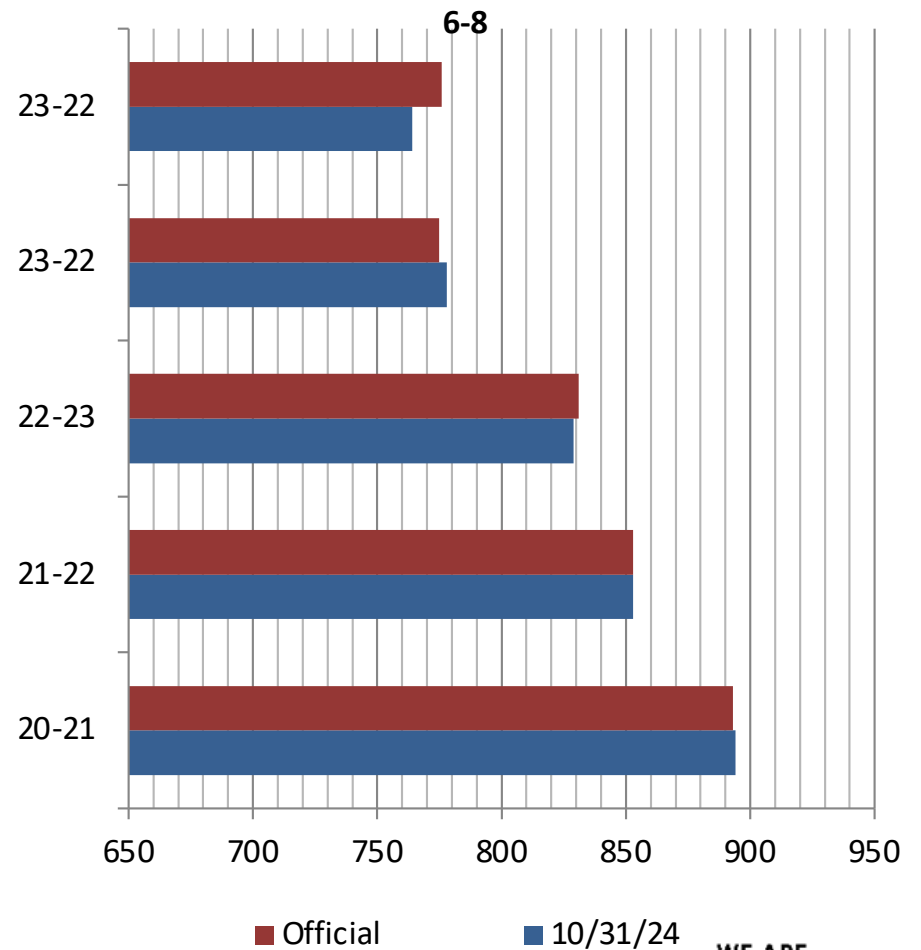
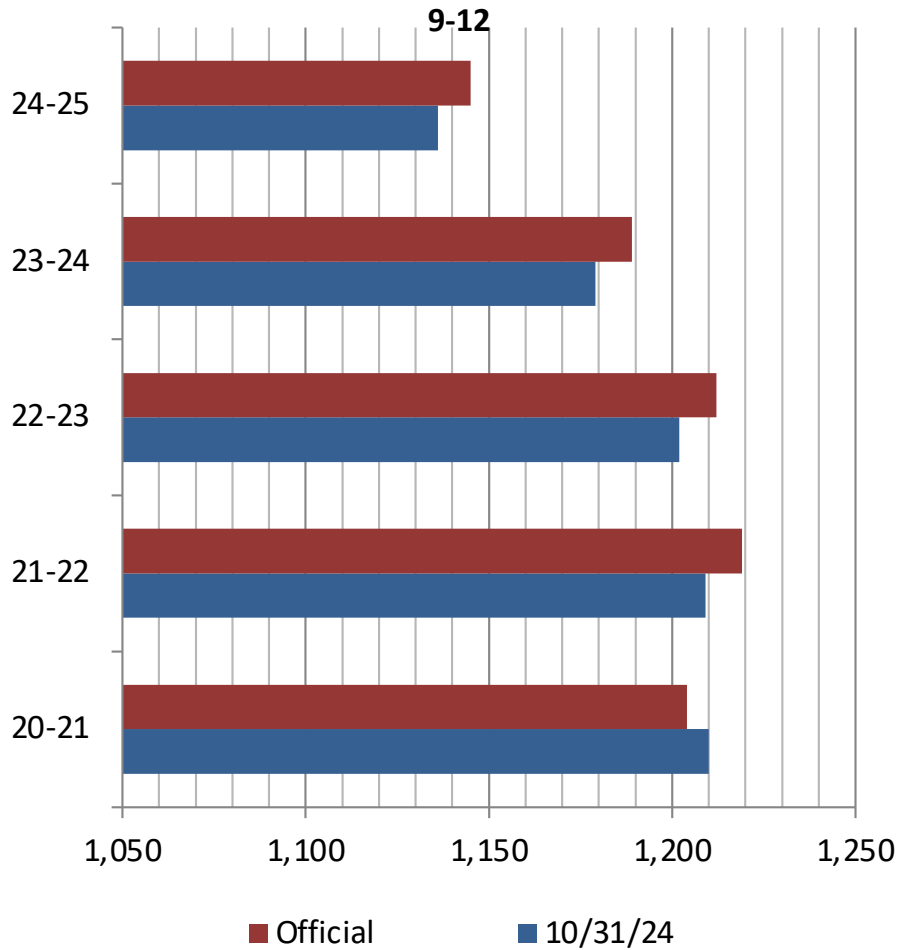
**North Platte Public Schools**  
**Enrollment Comparison**  
**10/31/24**



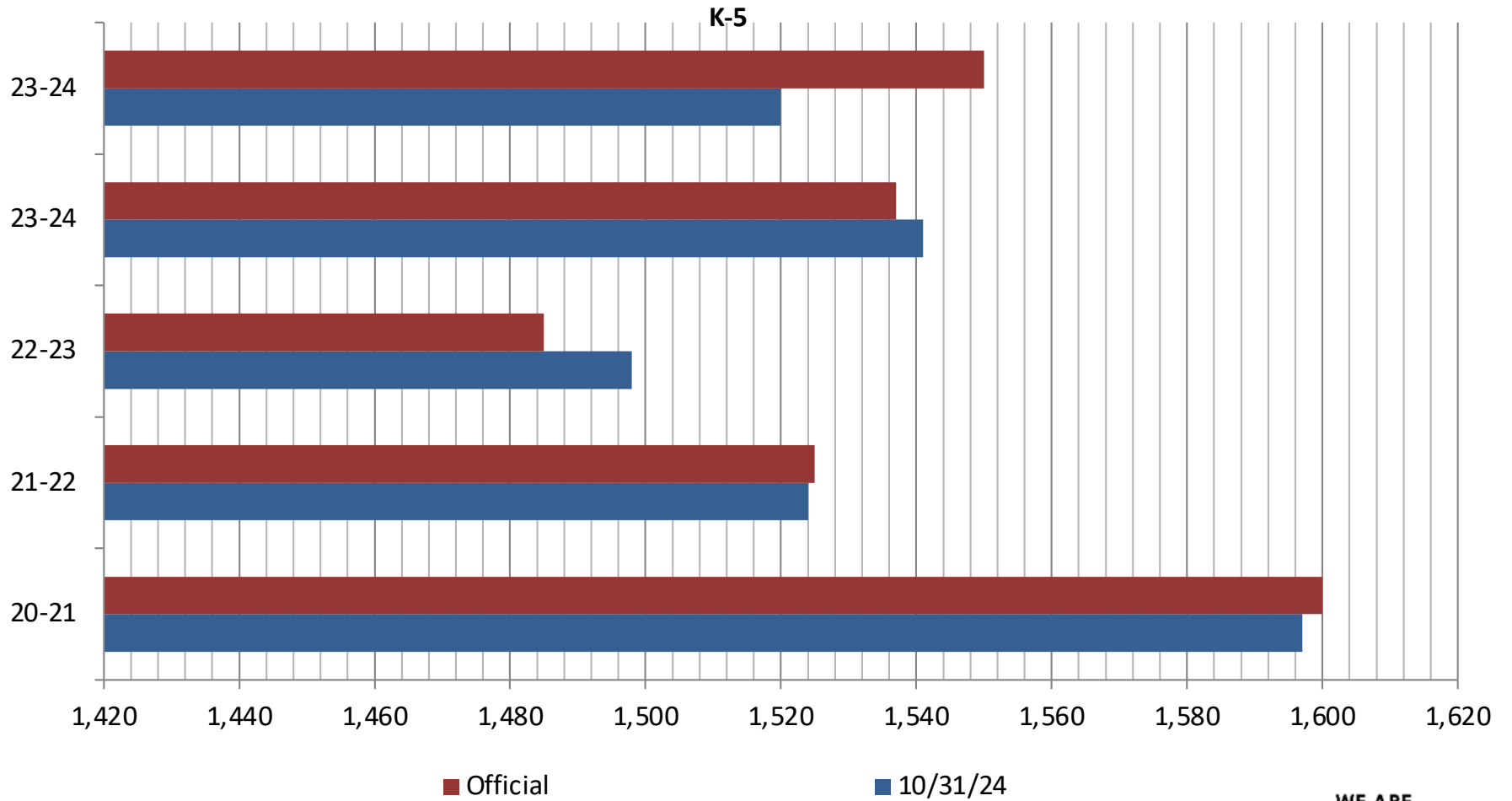
Five Year Enrollment Trend

	20-21	21-22	22-23	23-24	24-25
<b>Official</b>					
9-12	1,204	1,219	1,212	1,189	1,145
6-8	893	853	831	775	776
K-5	1,600	1,525	1,485	1,537	1,550
PK	135	144	143	133	141
<b>TOTAL</b>	<b>3832</b>	<b>3741</b>	<b>3671</b>	<b>3634</b>	<b>3612</b>
<b>10/31/24</b>					
9-12	1,210	1,209	1,202	1,179	1,136
6-8	894	853	829	778	764
K-5	1,597	1,524	1,498	1,541	1,520
PK	135	144	143	133	141
<b>TOTAL</b>	<b>3836</b>	<b>3730</b>	<b>3672</b>	<b>3631</b>	<b>3561</b>
<b>Variance</b>					
9-12	6	(10)	(10)	(10)	(9)
6-8	1	0	(2)	3	(12)
K-5	(3)	(1)	13	4	(30)
PK		0	0	0	0
<b>TOTAL</b>	<b>4</b>	<b>(11)</b>	<b>1</b>	<b>(3)</b>	<b>(51)</b>

# North Platte Public Schools Enrollment For the One Month Period Ending October 31



North Platte Public Schools  
Enrollment  
For the One Month Period Ending October 31



North Platte Public Schools



STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL

For the Two Month Period Ending October 31, 2024

	<u>Budget</u>		<u>% of Budget</u>
	<u>(Original and Final)</u>	<u>Actual</u>	<u>Spent</u>
General-Regular	40,274,179	6,440,924	15.99%
General-Grants			
ESSERS	0	-	#DIV/0!
ESSA	1,326,157	325,944	24.58%
IDEA	1,212,064	202,965	16.75%
Grants	2,931,421	244,762	8.35%
Total Disbursements less Special Education	<b>45,743,821</b>	<b>7,214,595</b>	<b>15.77%</b>
General-Special Education	7,084,387	1,621,321	22.89%
<b>General Fund</b>	<b>\$ 52,828,208</b>	<b>\$ 8,835,916</b>	
Depreciation	4,919,967	283,762	5.77%
Employee Benefit	300,000	6,758	2.25%
Activities	2,000,000	229,860	11.49%
Lunch	3,048,000	554,351	18.19%
Bond	-	-	
Building	1,740,161	877,172	50.41%
QCPUF	1,258,883	-	0.00%
Cooperative Fund	100,000	3,770	3.77%
Total	<u><u>\$ 66,195,219</u></u>	<u><u>\$ 10,791,589</u></u>	16.30%

**North Platte Public Schools**  
Treasurers Report  
10/31/24



**General Fund**

**Reserves-September 30, 2024** **827,251**

Deposits

Property Taxes	1,578,782	
State Aid	936,013	
Special Education		
Interest Income		
IDEA		
Other Income (Tuition, HHS Payments)	30,682	
Grants	68,111	
Transfers/Liabilities	473,132	
Total Deposits		3,086,720

Disbursements

Payroll	1,995,260	
Federal Taxes	635,097	
Nebraska Retirement	515,543	
Nebraska Taxes	93,280	
Payroll Deductions	68,729	
		3,307,909

Bills	1,602,037	
Total Disbursement		4,909,946

Net Change (1,823,226)

**Reserves-October 31, 2024** **(995,975)**

0

**Depreciation**

**Reserves-September 30, 2024** **3,076,472**

Deposits	33,484	
Disbursements	275,507	
Net Change		(242,023)

**Reserves-October 31, 2024** **2,834,449**

0

**Employee Benefit**

**Reserves-September 30, 2024** **142,300**

Deposits	-	
Disbursements	5,268	
Net Change		(5,268)

**Reserves-October 31, 2024** **137,032**

0

**North Platte Public Schools**  
Treasurers Report  
10/31/24



**Activity Fund**

<b>Reserves-September 30, 2024</b>		<b>1,408,373</b>
Deposits	103,767	
Disbursements	111,595	
Net Change		(7,828)
<b>Reserves-October 31, 2024</b>		<b>1,400,545</b>
		0

**Cafeteria Fund**

<b>Reserves-September 30, 2024</b>		<b>1,064,758</b>
Deposits		
Federal Funds		
Student Lunches		
Accrual of Meals	Accrual	
State Reimbursements		
Other Income (Catering)	1,940	
Adjustments for prior months	78,513	
Total Deposits		80,453
Disbursements		
Bills		
SODEXO	309,857	
Payroll	14,868	
Other Bills	5,604	
Total Disbursement		330,329
Net Change		(249,876)
<b>Reserves-October 31, 2024</b>		<b>814,882</b>
		0

**Bond Fund**

<b>Reserves-September 30, 2024</b>		<b>28,182</b>
Deposits	-	
Property Taxes	-	
Disbursements	-	
Net Change		0
<b>Reserves-October 31, 2024</b>		<b>28,182</b>
		0

North Platte Public Schools  
Treasurers Report  
10/31/24



**Building Fund**

Reserves-September 30, 2024		(684,074)
Deposits	34,994	
Property Taxes	267,523	
Disbursements	1,387	
Net Change		301,130
Reserves-October 31, 2024		(382,944)
		0

**QCPUF**

Reserves-September 30, 2024		1,087,146
Deposits		
Property Taxes	47,097	
Other Revenue		
Disbursements	-	
Net Change		47,097
Reserves-October 31, 2024		1,134,243
		0

**Cooperative Fund**

Reserves-September 30, 2024		17,894
Deposits	3,100	
Disbursements	3,770	
Net Change		(670)
Reserves-October 31, 2024		17,224

**NORTH PLATTE PUBLIC SCHOOLS**

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

**BALANCE SHEET**

**October 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>
<b>ASSETS</b>								
Cash	\$ (376,287)	\$ 2,809,853	\$ 140,014	\$ 923,324	\$ 28,182	\$ (382,944)	\$ 1,134,243	\$ 17,224
Investments								
Cash with Fiscal Agent	-				-	-	-	
Accounts Receivables	-	-		(37,679)		-	-	
Due From	49,123							
Prepaid Insurance								
Amount Provided for Bonds								
<b>Total Assets</b>	<b>\$ (327,164)</b>	<b>\$ 2,809,853</b>	<b>\$ 140,014</b>	<b>\$ 885,645</b>	<b>\$ 28,182</b>	<b>\$ (382,944)</b>	<b>\$ 1,134,243</b>	<b>\$ 17,224</b>
<b>LIABILITIES</b>								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	668,811							
Due To	-	(24,596)	2,982	70,763		-	-	-
Bonds Payable		-	-			-	-	
<b>Total Liabilities</b>	<b>\$ 668,811</b>	<b>\$ (24,596)</b>	<b>\$ 2,982</b>	<b>\$ 70,763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Assets less Liabilities</b>	<b>(\$995,975)</b>	<b>\$2,834,449</b>	<b>\$137,032</b>	<b>\$814,882</b>	<b>\$28,182</b>	<b>(\$382,944)</b>	<b>\$1,134,243</b>	<b>\$17,224</b>
<b>NET ASSETS (RESERVES)</b>								
Reserved for:								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 28,182	\$ -	\$ -	\$ -
Unreserved for:								
General	(995,975)	-	-	-	-	-	-	17,224
Special Revenue Funds	-	2,834,449	137,032	814,882	-	-	1,134,243	
Capital Projects Fund	-	-	-	-	-	(382,944)		
<b>Total Net Assets (Reserves)</b>	<b>(\$995,975)</b>	<b>\$2,834,449</b>	<b>\$137,032</b>	<b>\$814,882</b>	<b>\$28,182</b>	<b>(\$382,944)</b>	<b>\$1,134,243</b>	<b>\$17,224</b>

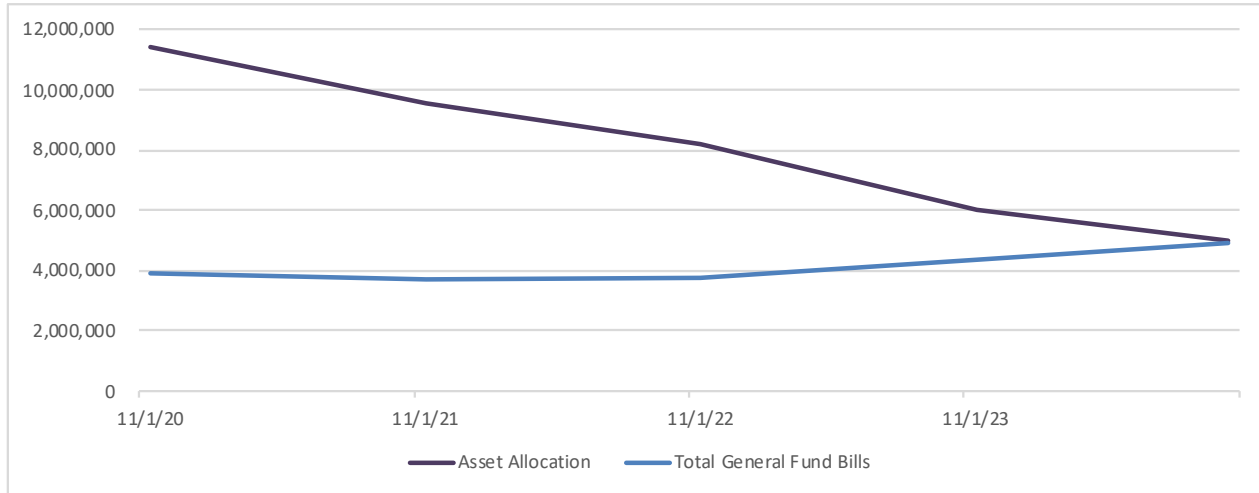
**NORTH PLATTE PUBLIC SCHOOLS**



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

<b>Asset Allocation</b>	<b>11/1/20</b>	<b>11/1/21</b>	<b>11/1/22</b>	<b>11/1/23</b>	<b>10/31/24</b>
General	4,727,681	2,726,234	1,451,414	(740,564)	(995,975)
Depreciation	2,782,161	3,010,568	3,309,581	2,569,278	2,834,449
Employee Benefit	110,871	131,570	135,428	133,744	137,032
Activity	1,478,469	1,614,018	1,684,211	1,466,684	1,400,545
Nutrition	220,158	516,950	786,066	1,422,934	814,882
Bond	1,486,326	408,014	146,755	28,008	28,182
Building	(147,329)	171,385	(375,777)	76,165	(382,944)
QCPUF	747,511	933,617	1,031,030	1,040,574	1,134,243
Cooperative	(214)	11,153	(3,334)	11,182	17,224
<b>TOTAL</b>	<b>11,405,634</b>	<b>9,523,509</b>	<b>8,165,374</b>	<b>6,008,005</b>	<b>4,987,638</b>

<b>General Fund Expenditures</b>										
Payroll	\$	2,882,364	\$	2,905,824	\$	3,128,088	\$	3,089,693	\$	3,307,909
Bills		998,480		798,724		640,444		1,246,113		1,602,037
<b>TOTAL</b>	<b>\$</b>	<b>3,880,844</b>	<b>\$</b>	<b>3,704,548</b>	<b>\$</b>	<b>3,768,532</b>	<b>\$</b>	<b>4,335,806</b>	<b>\$</b>	<b>4,909,946</b>



**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES**

For the Two Month Period Ending October 31, 2024



FUNDS	Fund Balances (deficits) at Beginning of Year	Receipts	2024-2025 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	\$ 4,115,173	\$ 3,483,312	\$ 42,179,356	\$ 6,440,924			\$ (376,287)	\$ 49,123	\$ (668,811)
Special Education Grants		241,456	\$ 7,084,387	1,621,321					
Grants			\$ 3,564,465	773,671					
Total	\$ 4,115,173	\$ 3,724,768	\$ 52,828,208	\$ 8,835,916	(5,111,148)	(995,975)	\$ (376,287)	\$ 49,123	\$ (668,811)
DEPRECIATION	\$ 3,076,150	\$ 42,061	\$ 4,919,967	\$ 283,762	(241,701)	2,834,449	\$ 2,809,853	\$ 24,596	\$ -
EMPLOYEE BENEFIT	\$ 143,790	\$ -	\$ 300,000	\$ 6,758	(6,758)	137,032	\$ 140,014	\$ (2,982)	\$ -
Combined Total	\$ 7,335,113	\$ 3,766,829	\$ 58,048,175	\$ 9,126,436	(5,359,607)	1,975,506	\$ 2,573,580	\$ 70,737	\$ (668,811)
FIDUCIARY									
Student Activity	\$ 1,393,961	\$ 236,444	\$ 2,000,000	\$ 229,860	6,584	1,400,545	\$ 1,400,519	\$ 26	\$ -
SCHOOL NUTRITION									
School Year	\$ 1,088,393	\$ 279,403	\$ 3,048,000	\$ 554,351	(274,948)	813,445	\$ 923,324	\$ (70,763)	\$ (37,679)
Vending Machine	-	1,437		-	1,437	1,437			
Total	\$ 1,088,393	\$ 280,840	\$ 3,048,000	\$ 554,351	(273,511)	814,882	\$ 923,324	\$ (70,763)	\$ (37,679)
BOND INTEREST AND RETIREMENT	\$ 28,182	\$ -	\$ -	\$ -	0	28,182	\$ 28,182	\$ -	\$ -
SPECIAL BUILDING	\$ 191,713	\$ 302,515	\$ 1,740,161	\$ 877,172	(574,657)	(382,944)	\$ (382,944)	\$ -	\$ -
QUALIFIED CAPITAL PURPOSE UNDERTAKING	\$ 1,087,146	\$ 47,097	\$ 1,258,883	\$ -	47,097	1,134,243	\$ 1,134,243	\$ -	\$ -
COOPERATIVE	\$ 16,894	\$ 4,100	\$ 100,000	\$ 3,770	330	17,224	\$ 17,224	\$ -	\$ -
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 11,141,402</b>	<b>\$ 4,637,825</b>	<b>\$ 66,195,219</b>	<b>\$ 10,791,589</b>	<b>\$ (6,153,764)</b>	<b>4,987,638</b>	<b>\$ 5,694,128</b>	<b>\$ -</b>	<b>\$ (706,490)</b>

Report Description: INCOME STATEMENT

Account Year: 25

Period Range: 02 - 02

Date Range: 10/01/2024 - 10/31/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01	GENERAL FUND						
81	REVENUES						
11 00	TAXES	\$31,774,511.00	\$0.00	\$0.00	\$1,547,752.19	\$30,226,758.81	4.87
15 00	INVESTMENT INCOME	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
19 00	PRIVATE GRANTS	\$155,000.00	\$0.00	\$6,565.00	\$32,098.18	\$122,901.82	20.71
21 00	COUNTY FINES/LICENSES	\$320,000.00	\$0.00	\$0.00	\$31,029.35	\$288,970.65	9.70
31 00	STATE RECEIPTS	\$13,985,128.00	\$0.00	\$936,013.00	\$1,872,026.00	\$12,113,102.00	13.39
34 00	CATEGORICAL/PRIVATE GRANTS	\$600,000.00	\$0.00	\$0.00	\$0.00	\$600,000.00	0.00
35 00	STATE CATEGORICAL PROGRAMS	\$118,210.00	\$0.00	\$0.00	\$0.00	\$118,210.00	0.00
39 00	OTHER STATE RECEIPTS	\$309,114.00	\$0.00	\$0.00	\$0.00	\$309,114.00	0.00
40 00	UNOBLIGATED FUNDS	\$2,984,775.00	\$0.00	\$0.00	\$0.00	\$2,984,775.00	0.00
41 00	UNIVERSAL SERVICE FUND	\$0.00	\$0.00	\$0.00	\$54,384.00	-\$54,384.00	0.00
42 00	FEDERAL REVENUE	\$67,268.00	\$0.00	\$0.00	\$0.00	\$67,268.00	0.00
44 00	IDEA	\$0.00	\$0.00	\$15,836.87	\$15,836.87	-\$15,836.87	0.00
45 00	FEDERAL PROGRAMS	\$2,431,673.00	\$0.00	\$34,136.67	\$113,627.11	\$2,318,045.89	4.67
47 00	CARL PERKINS	\$0.00	\$0.00	\$17,512.54	\$38,642.81	-\$38,642.81	0.00
49 00	21ST CENTURY/EIN	\$76,529.00	\$0.00	\$18,965.00	\$18,965.00	\$57,564.00	24.78
56 00	MISC REVENUE	\$5,000.00	\$0.00	\$368.11	\$406.11	\$4,593.89	8.12
81	REVENUES	\$52,828,208.00	\$0.00	\$1,029,397.19	\$3,724,767.62	\$49,103,440.38	7.05

Income Statement

Income Statement

North Platte Public School District

Report Description: INCOME STATEMENT

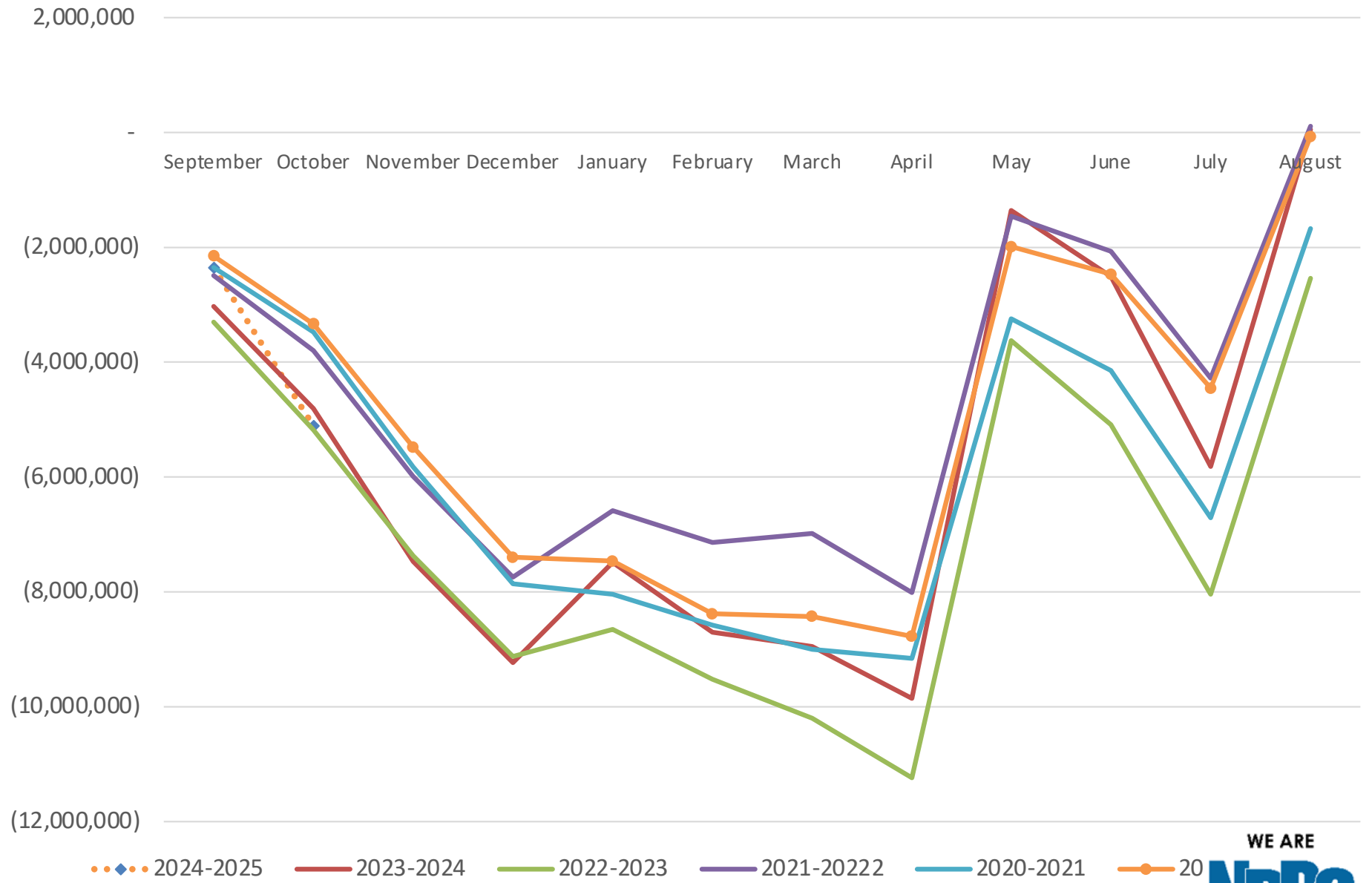
Account Year: 25

Period Range: 02 - 02

Date Range: 10/01/2024 - 10/31/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01	GENERAL FUND						
91	EXPENDITURES						
11 00	REGULAR INSTRUCTION	\$20,893,295.86	\$65,683.96	\$1,811,646.03	\$3,636,901.92	\$17,190,709.98	17.72
12 00	SPECIAL EDUCATION	\$5,886,378.00	\$166,176.90	\$630,754.20	\$1,145,946.48	\$4,574,254.62	22.29
13 00	SUMMER SCHOOL	\$73,516.00	\$0.00	\$0.00	\$0.00	\$73,516.00	0.00
21 00	PUPIL SUPPORT	\$2,934,689.00	\$84,930.77	\$276,043.88	\$558,445.19	\$2,291,313.04	21.92
22 00	STAFF SUPPORT	\$2,338,919.00	\$44,395.16	\$179,276.42	\$329,106.36	\$1,965,417.48	15.97
23 00	GENERAL ADMINISTRATION	\$1,411,088.00	\$3,725.00	\$234,163.73	\$416,659.22	\$990,703.78	29.79
24 00	SCHOOL ADMINISTRATION	\$3,269,049.20	\$2,307.81	\$288,205.26	\$571,577.60	\$2,695,163.79	17.56
25 00	BUSINESS SUPPORT	\$3,222,538.88	\$63,165.70	\$194,819.43	\$437,200.20	\$2,722,172.98	15.53
26 00	OPERATIONS/MAINTENANCE	\$5,588,609.83	\$216,523.80	\$414,140.21	\$870,544.97	\$4,501,541.06	19.45
27 00	TRANSPORTATION	\$725,565.00	\$17,790.15	\$40,387.68	\$60,440.83	\$647,334.02	10.78
33 00	COMMUNITY SERVICE	\$374,917.00	\$0.00	\$21,378.66	\$35,420.72	\$339,496.28	9.45
34 00	CATEGORICAL/PRIVATE GRANTS	\$30,000.00	\$0.00	\$7,424.01	\$50,270.01	-\$20,270.01	167.57
35 00	STATE CATEGORICAL PROGRAMS	\$332,183.00	\$26,747.47	\$32,220.30	\$64,088.57	\$241,346.96	27.35
40 00	UNOBLIGATED FUNDS	\$1,905,177.00	\$0.00	\$0.00	\$0.00	\$1,905,177.00	0.00
62 00	ESSA-TITLE	\$1,166,148.00	\$0.00	\$128,033.58	\$244,492.56	\$921,655.44	20.97
63 00	ESSA-TITLE II	\$160,009.00	\$0.00	\$8,113.52	\$81,451.49	\$78,557.51	50.90
64 00	IDEA	\$1,212,064.00	\$16,953.00	\$97,548.48	\$202,965.38	\$992,145.62	18.14
67 00	CARL PERKINS FUNDS	\$116,830.00	\$49,253.21	\$10,302.99	\$23,437.59	\$44,139.20	62.22
69 00	FEDERAL SERV-CATEGORICAL	\$547,231.00	\$0.00	\$54,830.97	\$106,966.44	\$440,264.56	19.55
80 00	TRANSFERS	\$140,000.00	\$0.00	\$0.00	\$0.00	\$140,000.00	0.00
91	EXPENDITURES	\$52,328,207.77	\$757,652.93	\$4,429,289.35	\$8,835,915.53	-\$42,734,639.31	18.33
01	GENERAL FUND	\$500,000.23	-\$757,652.93	-\$3,399,892.16	-\$5,111,147.91	\$6,368,801.07	-1,173.76

# Monthly Cash Flow



Activity and Depreciation

Account Year: 25

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>02</b>	<b>DEPRECIATION FUND</b>				
8001	HIGH SCHOOL	112,951.73		0.00	112,951.73
8002	ADAMS MIDDLE SCHOOL	80,883.11		0.00	78,089.11
8003	BUFFALO ELEMENTARY	8,125.43		0.00	8,125.43
8004	MADISON SCHOOL	157,008.63		0.00	154,423.63
8005	CODY ELEMENTARY	25,602.94		0.00	21,375.95
8006	JEFFERSON ELEMENTARY	0.00		0.00	0.00
8007	LINCOLN ELEMENTARY	37,509.76		0.00	37,509.76
8009	WASHINGTON ELEMENTARY	39,222.18		0.00	39,222.18
8010	MCDONALD ELEMENTARY	36,839.69		0.00	33,507.11
8011	EISENHOWER ELEMENTARY	29,127.27		0.00	29,127.27
8012	OSGOOD/LAKE ELEMENTARY	13,269.13		0.00	13,269.13
8013	SPED	0.00		0.00	0.00
8015	STUDENT LEAD TECHNOLOGY	461,050.60		0.00	461,050.60
8026	NURSING SERVICES	4,217.77		0.00	4,217.77
8028	ELEMENTARY LIBRARIES	22,863.51		0.00	22,863.51
8040	ELEMENTARY MUSIC	9,581.15		0.00	9,581.15
8041	ELEMENTARY PE	23,074.20		0.00	23,074.20
8051	NEW SERIES TEXTBOOKS	328,683.75		0.00	260,820.09
8052	TECHNOLOGY OFFICE	439,622.24		0.00	439,622.24
8055	REPLACEMENT TEXTBOOKS	101,496.49		0.00	101,496.49
8110	NPHS LIBRARY	3,470.58		0.00	3,470.58
8111	NPHS BAND	5,000.00		0.00	5,000.00
8230	MS BAND	7,500.00		0.00	7,500.00
8232	CENTRAL OFFICE	0.00		0.00	0.00
8233	CUSTODIAL/MAINTENANCE	152,110.45	24,596.00	9,505.86	167,200.59
8234	TEACHER COMPUTERS	46,210.44		0.00	46,210.44
8235	VEHICLE ACQUISITION	236,033.86		0.00	236,033.86
8240	TRACK	403,506.63		0.00	403,506.63
8241	TENNIS COURTS	247,532.00		0.00	247,532.00
8245	FOOTBALL FIELD	250,597.00		0.00	250,597.00
8250	ADAMS HVAC	-197,532.52		0.00	-197,532.52
8255	PLAYGROUNDS	-65,931.00		0.00	-65,931.00
8290	INTEREST	56,522.93	17,465.23	498.00	73,490.16
	<b>Total Funds:</b>	<b>\$3,076,149.95</b>	<b>\$42,061.23</b>	<b>\$283,762.52</b>	<b>\$2,834,448.66</b>
	<b>Grand Total for All Funds:</b>	<b>\$3,076,149.95</b>	<b>\$42,061.23</b>	<b>\$283,762.52</b>	<b>\$2,834,448.66</b>

**Activity and Depreciation**

Account Year: 25

Period Range: 00 - 02

		<b>Begin Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>End Balance</b>
<b>03</b>	<b>EMPLOYEE BENEFIT FUND</b>				
8600	NPPS BENEFITS	23,658.98	0.00	2,982.00	20,676.98
8610	EMPLOYEE BENEFITS-UNEMP COMP	3,862.90	0.00	3,775.91	86.99
8620	SECTION 125	116,267.88	0.00	0.00	116,267.88
	<b>Total Funds:</b>	<b>\$143,789.76</b>	<b>\$0.00</b>	<b>\$6,757.91</b>	<b>\$137,031.85</b>
	<b>Grand Total for All Funds:</b>	<b>\$143,789.76</b>	<b>\$0.00</b>	<b>\$6,757.91</b>	<b>\$137,031.85</b>

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7001	FOOTBALL	0.00	23,727.00	6,989.57	16,737.43
7002	VOLLEYBALL	0.00	9,343.62	12,360.64	-3,017.02
7003	SOFTBALL	0.00	1,275.00	7,949.45	-6,674.45
7004	UNIFIED BOWLING	0.00	0.00	150.00	-150.00
7005	CROSS COUNTRY	0.00	2,459.00	4,582.55	-2,123.55
7006	TENNIS	0.00	200.00	2,269.27	-2,069.27
7007	GOLF	0.00	800.00	3,635.71	-2,835.71
7008	BASKETBALL	0.00	0.00	945.00	-945.00
7009	SOCCER	0.00	0.00	0.00	0.00
7010	WRESTLING	0.00	0.00	0.00	0.00
7011	SWIMMING	0.00	0.00	0.00	0.00
7012	TRACK	0.00	0.00	0.00	0.00
7013	UNIFIED TRACK	0.00	0.00	0.00	0.00
7016	SPEECH	0.00	0.00	252.05	-252.05
7017	BASEBALL	0.00	0.00	192.32	-192.32
7019	ACTIVITY TICKETS	-37,072.24	8,891.01	2,257.14	-30,438.37
7020	ACTIVITY OFFICE	-21,250.88	816.00	11,926.53	-32,361.41
7022	HIGH SCHOOL CONCESSIONS	-6,507.68	20,438.20	21,179.32	-7,248.80
7023	COACHES ASSOCIATION	3,205.14	0.00	0.00	3,205.14
7024	SUMMER WEIGHT PROGRAM	0.00	0.00	0.00	0.00
7030	ACTIVITY OFFICE FUNDRAISER	-11,963.28	329.00	1,815.16	-13,449.44
7031	FOOTBALL FUND RAISER	4,923.83	21,017.50	3,801.40	22,139.93
7032	VOLLEYBALL FUND RAISER	9,592.66	3,208.00	6,701.50	6,099.16
7033	WRESTLING FUND RAISER	5,284.15	968.08	0.00	6,252.23
7034	SOFTBALL FUND RAISER	3,885.47	2,297.93	2,491.51	3,691.89
7035	BOYS BBALL FUND RAISER	6,418.44	0.00	97.75	6,320.69
7036	GIRLS BBALL FUND RAISER	2,453.98	700.00	313.15	2,840.83
7037	SWIMMING FUND RAISER	1,128.26	0.00	0.00	1,128.26
7038	BOYS SOCCER FUND RAISER	5,836.03	0.00	0.00	5,836.03
7039	GIRLS SOCCER FUND RAISER	5,151.50	1,084.89	46.99	6,189.40
7040	BOYS TRACK FUND RAISER	2,943.91	0.00	0.00	2,943.91
7041	GIRLS TRACK FUND RAISER	1,044.22	0.00	0.00	1,044.22
7042	BOYS TENNIS FUND RAISER	3,131.01	772.00	584.75	3,318.26
7043	GIRLS TENNIS FUND RAISER	10,413.18	0.00	4,200.00	6,213.18
7044	BOYS GOLF FUND RAISER	1,010.27	800.00	0.00	1,810.27
7045	GIRLS GOLF FUND RAISER	578.47	0.00	389.15	189.32
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	2,783.51	1,646.10	0.00	4,429.61
7050	UNIFIED BOWLING FUND RAISER	1,601.88	0.00	0.00	1,601.88
7051	POWER LIFTING FUND RAISER	2,100.32	4,080.98	0.00	6,181.30
7052	UNIFIED TRACK FUNDRAISER	3,623.41	0.00	0.00	3,623.41
7053	ESPORTS FUNDRAISER	854.11	0.00	0.00	854.11
7055	CC FUND RAISER	10,863.77	880.50	654.14	11,090.13
7056	SPEECH FUND RAISER	2,757.62	0.00	0.00	2,757.62
7057	BASEBALL FUNDRAISER	0.00	700.00	0.00	700.00
7060	CIRCLE OF FRIENDS	3,648.75	473.30	124.60	3,997.45
7090	BOOSTER CLUB	15,305.84	7,509.65	6,905.34	15,910.15
7100	MIDDLE SCHOOL CONCESSIONS	419.00	1,776.04	2,184.72	10.32
7101	MIDDLE SCHOOL TICKET OFFICE	5,461.84	0.00	384.26	5,077.58
7102	MIDDLE SCHOOL ATHLETICS ADMINISTRATION	23,419.82	6,770.00	492.00	29,697.82
7120	MIDDLE SCHOOL FOOTBALL	59.34	5,608.51	4,198.95	1,468.90
7121	MIDDLE SCHOOL WRESTLING	70.31	0.00	0.00	70.31
7122	MIDDLE SCHOOL VOLLEYBALL	4,614.53	4,180.50	1,964.85	6,830.18
7123	MIDDLE SCHOOL BOYS BB	9,347.62	0.00	780.00	8,567.62
7124	MIDDLE SCHOOL GIRLS BB	2,131.70	0.00	780.00	1,351.70
7125	MIDDLE SCHOOL TRACK	1,317.22	0.00	0.00	1,317.22
7126	MIDDLE SCHOOL CROSS COUNTRY	50.00	0.00	630.00	-580.00
7150	MIDDLE SCHOOL-FOOTBALL FUND RAISER	9,091.34	0.00	138.00	8,953.34
7151	MIDDLE SCHOOL WRESTLING FUND RAISER	1,199.42	0.00	0.00	1,199.42
7152	MIDDLE SCHOOL-VOLLEYBALL FUND RAISER	6,306.27	1,768.00	0.00	8,074.27

Account Year: 25

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7153	MIDDLE SCHOOL-BOYS BB FUND RAISER	36.49	0.00	0.00	36.49
7154	MIDDLE SCHOOL-GIRLS BB FUND RAISER	8,275.49	424.75	0.00	8,700.24
7155	MIDDLE SCHOOL-TRACK FUND RAISER	10,798.00	0.00	0.00	10,798.00
7156	MIDDLE SCHOOL-CC FUNDRAISER	1,584.81	1,155.00	768.50	1,971.31
7157	MIDDLE SCHOOL-ROBOTIC	312.26	0.00	0.00	312.26
7200	VARSITY CHEERLEADERS	3,187.51	4,929.38	2,510.57	5,606.32
7201	HOMECOMING	-1,223.91	7,270.00	199.80	5,846.29
7202	PACERS	4,269.73	3,794.96	10,582.96	-2,518.27
7203	FLAG CORP	1,312.11	350.00	0.00	1,662.11
7204	NPHS MUSICAL	59,638.17	0.00	0.00	59,638.17
7205	ADVANCED ACTING	8,697.27	3,891.01	2,299.22	10,289.06
7209	CLASS - FRESHMAN	0.50	0.00	0.00	0.50
7210	CLASS - SOPHMORE	-494.00	950.00	0.00	456.00
7211	CLASS - JUNIOR	1,450.00	0.00	1,089.71	360.29
7212	CLASS - SENIOR	11,047.24	0.00	0.00	11,047.24
7226	ENVIRONMENTAL CLUB	638.95	0.00	0.00	638.95
7230	ART CLUB	2,030.19	100.00	0.00	2,130.19
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	-628.91	1,255.00	3,071.93	-2,445.84
7234	FBLA	841.70	0.00	0.00	841.70
7235	FCCLA	1,710.39	730.00	429.72	2,010.67
7236	YEARBOOK	2,572.97	412.00	0.00	2,984.97
7237	KEY CLUB	1,450.33	2,276.00	1,027.50	2,698.83
7238	UNUSED	0.00	0.00	0.00	0.00
7239	MOCK TRIAL	190.96	439.87	75.00	555.83
7240	NATL HONOR SOCIETY	5,565.82	0.00	385.00	5,180.82
7242	SKILLS USA	9,645.66	4,931.10	4,289.06	10,287.70
7243	STUDENT COUNCIL	4,117.27	2,109.81	2,920.83	3,306.25
7244	WORLD LANGUAGE CLUB	1,178.61	874.20	0.00	2,052.81
7245	FFA	121,495.38	7,011.50	5,685.88	122,821.00
7246	DUNGEONS AND DRAGONS	273.69	220.00	44.90	448.79
7250	VIDEO PRODUCTION	854.48	0.00	0.00	854.48
7260	GSA CLUB	444.47	0.00	0.00	444.47
7290	FEE SUPPORT	179.87	0.00	1,986.70	-1,806.83
7300	COUNSELORS	2,873.42	0.00	98.81	2,774.61
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	249,191.68	710.00	2,884.77	247,016.91
7304	PRINCIPAL CONTINGENCY	15,460.63	106.29	1,382.89	14,184.03
7305	FACULTY	0.00	0.00	0.00	0.00
7306	RESTITUTION	50.00	0.00	0.00	50.00
7307	NPHS SCHOOL STORE (SPED)	3,036.18	0.00	0.00	3,036.18
7310	BAND UNIFORM FUND	0.00	0.00	0.00	0.00
7311	CHOIR ROBE FUND	172.81	0.00	0.00	172.81
7315	HIGH SCHOOL BOOK FINES	18,251.20	70.00	333.85	17,987.35
7316	LIBRARY FINES	3,856.23	522.77	121.72	4,257.28
7317	P.E. FINES	851.61	0.00	0.00	851.61
7320	ART SUPPLIES	12,593.61	1,385.83	0.00	13,979.44
7321	AUTO SHOP	4,983.06	1,603.77	1,159.05	5,427.78
7322	BAND	2,742.43	2,300.59	3,034.69	2,008.33
7323	BULLDOGGER	163.62	0.00	0.00	163.62
7324	DRAFTING	1,902.52	30.00	0.00	1,932.52
7325	ELECTRONICS	5,041.03	15.00	0.00	5,056.03
7326	FOODS	6,368.77	1,261.05	772.06	6,857.76
7327	ORCHESTRA	2,852.52	1,143.99	26.88	3,969.63
7328	VOCAL	2,849.77	424.11	0.00	3,273.88
7329	WELDING	1,179.88	610.88	157.25	1,633.51
7330	WOODS	2,581.23	367.72	202.70	2,746.25
7331	PHOTOGRAPHY CLASS	6,383.16	629.46	0.00	7,012.62
7332	FCS DESIGN	1,171.46	25.00	23.94	1,172.52
7400	ELEMENTARY BOOK FINES	8,533.07	16.65	0.00	8,549.72

Activity and Depreciation

Account Year: 25

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7403	ELEMENTARY - BUFFALO	911.96	0.00	92.98	818.98
7404	MADISON	142.09	855.53	853.64	143.98
7405	ELEMENTARY - CODY	12,549.92	400.00	0.00	12,949.92
7406	ELEMENTARY - JEFFERSON	9,976.06	5,000.00	0.00	14,976.06
7407	ELEMENTARY - LINCOLN	12,941.69	126.00	765.73	12,301.96
7409	ELEMENTARY - WASHINGTON	32,489.76	294.16	103.16	32,680.76
7410	ELEMENTARY - MCDONALD	6,467.33	0.00	145.00	6,322.33
7411	ELEMENTARY - EISNEHOWER	3,241.97	899.68	913.00	3,228.65
7413	BUFFALO SOCIAL COMMITTEE	139.08	307.50	0.00	446.58
7420	ADAMS MIDDLE SCHOOL	9,678.67	4,441.67	270.26	13,850.08
7421	ADAMS - STUDENT COUNCIL	10,635.68	0.00	130.57	10,505.11
7422	ADAMS - JOURNALISM	5,926.11	0.00	0.00	5,926.11
7423	ADAMS - MUSIC/SWING CHOIR	576.06	1,210.00	579.00	1,207.06
7424	ADAMS-LIBRARY FINES	1,128.18	32.93	0.00	1,161.11
7425	MS SPEECH CLUB	600.29	380.50	0.00	980.79
7426	MS ENVIRONMENTAL CLUB	713.45	0.00	0.00	713.45
7427	MS STORE (SPED)	183.95	0.00	6.24	177.71
7428	ADAMS - BAND	2,490.58	2,366.19	621.28	4,235.49
7429	ADAMS-FACULTY COURTESY COMM	0.00	0.00	0.00	0.00
7430	MADISON MIDDLE SCHOOL	48,454.43	354.00	266.93	48,541.50
7431	MADISON - BAND/CHORUS	9,701.03	2,951.74	250.00	12,402.77
7432	MADISON - TENNIS COURTS	0.00	0.00	0.00	0.00
7433	MADISON - STUDENT COUNCIL	1,496.59	1,570.00	-123.02	3,189.61
7442	ELEMENTARY ORCHESTRA	2,062.09	0.00	0.00	2,062.09
7445	ELEMENTARY - HALL	2,766.24	0.00	0.00	2,766.24
7454	ELEMENTARY - LAKE/OSGOOD	15,296.34	2,061.00	235.69	17,121.65
7460	ADAMS ART CLUB	1,643.46	292.57	512.31	1,423.72
7461	ADAMS CHESS CLUB	628.61	177.60	0.00	806.21
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	93,304.43	225.00	0.00	93,529.43
7490	DISTRICT	9.32	110.00	135.69	-16.37
7491	MENTAL HEALTH	37.20	0.00	0.00	37.20
7802	MCKINLEY RENTALS	9,796.85	0.00	0.00	9,796.85
7803	RENTALS - ALL BUILDINGS	34,609.51	455.00	0.00	35,064.51
7852	CAMPS	1,345.15	0.00	0.00	1,345.15
7900	REVOLVING FUND	2,735.86	434.94	0.00	3,170.80
7910	INTEREST	13,640.03	10,453.68	0.00	24,093.71
7911	BUS/VAN DEPRECIATION	21,626.22	0.00	9,948.50	11,677.72
7913	CHROMEBOOK INS	39,939.32	3,236.43	0.00	43,175.75
7914	VERIZON TOWER RENTAL	107,074.22	3,045.32	21,578.50	88,541.04
7915	TECHNOLOGY	70,043.55	2,689.12	5,851.03	66,881.64
7916	TUITION WAIVERS	285.60	0.00	2,868.00	-2,582.40
7917	MAINTENANCE	44,602.83	1,404.72	21,920.91	24,086.64
7918	SPECIAL OLYMPICS	9,885.23	1,800.00	0.00	11,685.23
7920	CENTRAL OFFICE	8,712.32	0.00	0.00	8,712.32
7928	BAUER FIELD SIGNS	6,915.42	0.00	0.00	6,915.42
7929	SCHOOL/COMMUNITY PARTNERSHIP	650.00	0.00	0.00	650.00
7930	BELOW 5	19.90	0.00	0.00	19.90
	<b>Total Funds:</b>	<b>\$1,393,960.84</b>	<b>\$236,443.78</b>	<b>\$229,859.06</b>	<b>\$1,400,545.56</b>
	<b>Grand Total for All Funds:</b>	<b>\$1,393,960.84</b>	<b>\$236,443.78</b>	<b>\$229,859.06</b>	<b>\$1,400,545.56</b>

Report Description: Month End Report 10

Account Year: 25

Period Range: 02 - 02

Date Range: 10/01/2024 - 10/31/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
<b>81 REVENUES</b>							
25-06-1510-000-000-100	INVESTMENT INCOME (FS)	1,000.00	0.00	37.41	136.61	863.39	13.66
<b>000</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$37.41</b>	<b>\$136.61</b>	<b>\$863.39</b>	<b>13.66</b>
<b>15 00 INVESTMENT INCOME</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$37.41</b>	<b>\$136.61</b>	<b>\$863.39</b>	<b>13.66</b>
25-06-1611-000-000-100	DAILY SALES-SCHOOL LUNCH PROGRAM	450,000.00	0.00	75,398.83	75,748.83	374,251.17	16.83
25-06-1612-000-000-100	DAILY SALES-SCHOOL BREAKFAST	150,000.00	0.00	0.00	9,251.30	140,748.70	6.17
25-06-1614-000-000-100	DAILY SALES-AFTER SCHOOL PROGRAM	0.00	0.00	0.00	1,646.70	-1,646.70	0.00
25-06-1620-000-000-100	DAILY SALES NON REIMBURSEABLE	246,000.00	0.00	0.00	6,279.83	239,720.17	2.55
<b>000</b>		<b>\$846,000.00</b>	<b>\$0.00</b>	<b>\$75,398.83</b>	<b>\$92,926.66</b>	<b>\$753,073.34</b>	<b>10.98</b>
<b>16 00 LOCAL REVENUE</b>		<b>\$846,000.00</b>	<b>\$0.00</b>	<b>\$75,398.83</b>	<b>\$92,926.66</b>	<b>\$753,073.34</b>	<b>10.98</b>
25-06-3150-000-000-100	(3150) STATE REVENUE (FS)	15,000.00	0.00	0.00	0.00	15,000.00	0.00
<b>000</b>		<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>0.00</b>
<b>31 00 STATE RECEIPTS</b>		<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>0.00</b>
25-06-4210-000-000-100	FEDERAL REVENUE: OTHER	150,000.00	0.00	0.00	0.00	150,000.00	0.00
25-06-4210-000-040-100	FED REVENUE: SECTION 4 FY	325,000.00	0.00	0.00	14,657.28	310,342.72	4.51
25-06-4210-000-041-100	FED REVENUE:SNACK FY	35,000.00	0.00	0.00	2,413.28	32,586.72	6.90
25-06-4210-000-042-100	FED REVENUE:SECTION 4 6CENT FY	35,000.00	0.00	0.00	2,998.08	32,001.92	8.57
25-06-4210-000-043-100	FED REVENUE: SECTION 11 FY	1,000,000.00	0.00	0.00	97,366.77	902,633.23	9.74
25-06-4210-000-044-100	FED REVENUE: BREAKFAST	600,000.00	0.00	0.00	63,320.62	536,679.38	10.55
<b>000</b>		<b>\$2,145,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$180,756.03</b>	<b>\$1,964,243.97</b>	<b>8.43</b>
<b>42 00 FEDERAL REVENUE</b>		<b>\$2,145,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$180,756.03</b>	<b>\$1,964,243.97</b>	<b>8.43</b>
25-06-5690-000-000-100	NON PROGRAM RECEIPTS (FS)	35,000.00	0.00	1,940.02	5,583.54	29,416.46	15.95
25-06-5690-000-000-110	NON PROGRAM RECEIPTS-vending	6,000.00	0.00	528.50	1,437.35	4,562.65	23.96
<b>000</b>		<b>\$41,000.00</b>	<b>\$0.00</b>	<b>\$2,468.52</b>	<b>\$7,020.89</b>	<b>\$33,979.11</b>	<b>17.12</b>
<b>56 00 MISC REVENUE</b>		<b>\$41,000.00</b>	<b>\$0.00</b>	<b>\$2,468.52</b>	<b>\$7,020.89</b>	<b>\$33,979.11</b>	<b>17.12</b>
<b>81 REVENUES</b>		<b>\$3,048,000.00</b>	<b>\$0.00</b>	<b>\$77,904.76</b>	<b>\$280,840.19</b>	<b>\$2,767,159.81</b>	<b>9.21</b>

Report Description: Month End Report 10

Account Year: 25

Period Range: 02 - 02

Date Range: 10/01/2024 - 10/31/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
<b>91 EXPENDITURES</b>							
25-06-3100-110-005-100	PARAPROFESSIONALS-CNP-CODY	8,864.00	0.00	1,306.00	2,196.48	6,667.52	24.78
25-06-3100-110-006-100	PARAPROFESSIONALS-CNP-JEFFERSON	9,470.00	0.00	1,180.07	2,024.87	7,445.13	21.38
25-06-3100-110-007-100	PARAPROFESSIONALS-CNP-LINCOLN	12,495.00	0.00	2,127.32	3,374.04	9,120.96	27.00
25-06-3100-110-009-100	PARAPROFESSIONALS-CNP-WASHINGTON	12,176.00	0.00	1,952.46	3,022.05	9,153.95	24.82
25-06-3100-110-010-100	PARAPROFESSIONALS-CNP-MCDONALD	12,083.00	0.00	1,966.10	3,100.77	8,982.23	25.66
25-06-3100-110-011-100	PARAPROFESSIONALS-CNP-EISENHOWER	41,385.00	0.00	1,391.73	2,287.27	39,097.73	5.53
25-06-3100-110-016-100	PARAPROFESSIONALS-CNP-LAKE MALONEY	10,257.00	0.00	1,727.06	2,504.16	7,752.84	24.41
<b>110 CLERICAL_BUSDRIERS</b>		<b>\$106,730.00</b>	<b>\$0.00</b>	<b>\$11,650.74</b>	<b>\$18,509.64</b>	<b>\$88,220.36</b>	<b>17.34</b>
25-06-3100-210-009-100	HEALTH CARE-CNP-WASHINGTON	5,741.00	0.00	432.25	864.52	4,876.48	15.06
25-06-3100-210-010-100	HEALTH CARE-CNP-MCDONALD	3,843.00	0.00	388.15	800.59	3,042.41	20.83
25-06-3100-210-016-100	HEALTH CARE-CNP-LAKE MALONEY	4,784.00	0.00	360.21	720.43	4,063.57	15.06
<b>210 HEALTH CARE NON-INSRUCTIONAL</b>		<b>\$14,368.00</b>	<b>\$0.00</b>	<b>\$1,180.61</b>	<b>\$2,385.54</b>	<b>\$11,982.46</b>	<b>16.60</b>
25-06-3100-220-000-100	FICA-SCHOOL NUTRITION	12,002.00	0.00	0.00	0.00	12,002.00	0.00
25-06-3100-220-005-100	FICA-CNP-CODY	0.00	0.00	99.90	168.02	-168.02	0.00
25-06-3100-220-006-100	FICA-CNP-JEFFERSON	724.00	0.00	90.28	154.90	569.10	21.40
25-06-3100-220-007-100	FICA-CNP-LINCOLN	956.00	0.00	162.76	258.13	697.87	27.00
25-06-3100-220-009-100	FICA-CNP-WASHINGTON	932.00	0.00	148.63	229.71	702.29	24.65
25-06-3100-220-010-100	FICA-CNP-WASHINGTON	924.00	0.00	144.90	225.91	698.09	24.45
25-06-3100-220-011-100	FICA-CNP-EISENHOWER	0.00	0.00	106.48	174.99	-174.99	0.00
25-06-3100-220-016-100	FICA-CNP-LAKE MALONEY	785.00	0.00	132.12	191.57	593.43	24.40
<b>220 FICA NON INSTRUCTIONAL</b>		<b>\$16,323.00</b>	<b>\$0.00</b>	<b>\$885.07</b>	<b>\$1,403.23</b>	<b>\$14,919.77</b>	<b>8.60</b>
25-06-3100-230-005-100	RETIREMENT-CNP-CODY	0.00	0.00	129.01	216.97	-216.97	0.00
25-06-3100-230-006-100	RETIREMENT-CNP-JEFFERSON	935.00	0.00	116.57	200.02	734.98	21.39
25-06-3100-230-007-100	RETIREMENT-CNP-LINCOLN	1,234.00	0.00	210.13	333.27	900.73	27.01
25-06-3100-230-009-100	RETIREMENT-CNP-WASHINGTON	1,203.00	0.00	192.85	298.51	904.49	24.81
25-06-3100-230-010-100	RETIREMENT-CNP-MCDONALD	1,194.00	0.00	194.21	306.29	887.71	25.65
25-06-3100-230-011-100	RETIREMENT-CNP-EISENHOWER	0.00	0.00	137.47	225.93	-225.93	0.00
25-06-3100-230-016-100	RETIREMENT-CNP-LAKE MALONEY	1,013.00	0.00	170.59	247.35	765.65	24.42
<b>230 RETIREMENT NON INSTRUCTIONAL</b>		<b>\$5,579.00</b>	<b>\$0.00</b>	<b>\$1,150.83</b>	<b>\$1,828.34</b>	<b>\$3,750.66</b>	<b>32.77</b>
25-06-3100-570-000-100	CONTRACTED SERVICES (SODEXO)	2,900,000.00	0.00	2,116.10	521,584.79	2,378,415.21	17.99
<b>570 FOOD SERVICE MANAGEMENT</b>		<b>\$2,900,000.00</b>	<b>\$0.00</b>	<b>\$2,116.10</b>	<b>\$521,584.79</b>	<b>\$2,378,415.21</b>	<b>17.99</b>
25-06-3100-610-000-110	SUPPLIES-MM	5,000.00	0.00	0.00	0.00	5,000.00	0.00
<b>610 GENERAL SUPPLIES</b>		<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>0.00</b>
25-06-3100-733-000-100	EQUIPMENT/REPAIRS-CNP	0.00	3,034.99	5,604.66	8,639.65	-11,674.64	0.00
<b>733 FURNITURE AND FIXTURS</b>		<b>\$0.00</b>	<b>\$3,034.99</b>	<b>\$5,604.66</b>	<b>\$8,639.65</b>	<b>-\$11,674.64</b>	<b>0.00</b>
<b>31 00</b>		<b>\$3,048,000.00</b>	<b>\$3,034.99</b>	<b>\$22,588.01</b>	<b>\$554,351.19</b>	<b>\$2,490,613.82</b>	<b>18.29</b>
<b>91 EXPENDITURES</b>		<b>\$3,048,000.00</b>	<b>\$3,034.99</b>	<b>\$22,588.01</b>	<b>\$554,351.19</b>	<b>-\$2,490,613.82</b>	<b>18.29</b>
<b>06 NUTRITION FUND</b>		<b>\$0.00</b>	<b>-\$3,034.99</b>	<b>\$55,316.75</b>	<b>-\$273,511.00</b>	<b>\$276,545.99</b>	<b>0.00</b>

Report Description: Month End Report 12    Account Year: 25    Account Periods: 02 - 02    PY Account Periods: 02 - 02    Dates: 10/01/2024 - 10/31/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
<b>Account Description</b>						
<b>000 DISTRICT WIDE</b>						
25-07-0001-013-000-000 CASH-OPERATING-BOND FUND	28,007.58	0.00	0.00	28,182.08	28,182.08	0.00
25-07-0001-031-000-000 DUE FROM/TO GENERAL FUND	31.74	0.00	0.00	0.00	0.00	0.00
<b>01 ASSETS</b>	<b>28,039.32</b>	<b>0.00</b>	<b>0.00</b>	<b>28,182.08</b>	<b>28,182.08</b>	<b>0.00</b>
25-07-0001-905-000-000 UNRESERVED FUND BALANCE	28,007.58	0.00	0.00	28,182.08	28,182.08	0.00
<b>03 EQUITY</b>	<b>28,007.58</b>	<b>0.00</b>	<b>0.00</b>	<b>28,182.08</b>	<b>28,182.08</b>	<b>0.00</b>
<b>000 DISTRICT WIDE</b>	<b>56,046.90</b>	<b>0.00</b>	<b>0.00</b>	<b>56,364.16</b>	<b>56,364.16</b>	<b>0.00</b>
<b>016 LAKE BOND ISSUE</b>						
25-07-1100-000-000-016 (1110) PROPERTY TAXES-LAKE MALONEY	31.74	0.00	0.00	0.00	0.00	0.00
<b>81 REVENUES</b>	<b>31.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>016 LAKE BOND ISSUE</b>	<b>31.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>07 BOND FUND</b>	<b>56,078.64</b>	<b>0.00</b>	<b>0.00</b>	<b>56,364.16</b>	<b>56,364.16</b>	<b>0.00</b>

**NORTH PLATTE PUBLIC SCHOOLS**  
**SPECIAL BUILDING FUND**  
**For the Two Month Period Ending October 31, 2024**

Account	Account Description	TYPE	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance
25-08-0001-013-000-000	CASH-NLNB-BUILDING	11	-	-	(382,943.54)	(382,943.54)
25-08-0001-016-000-000	CASH ON DEPOSIT-COUNTY TREASURER	14	-	-	1.00	1.00
25-08-0001-900-000-000	RESERVED FUND BALANCE	38	-	-	-	-
25-08-0001-000-000-000	UNRESERVED FUND BALANCE	39	-	-	-	-
<b>NET ASSETS</b>					<b><u>(382,942.54)</u></b>	
25-08-0001-905-000-000	UNRESERVED FUND BALANCE	39	(527,317.00)	-	191,713.01	(335,603.99)
25-08-1100-000-000-100	(1110) PROPERTY TAXES-BUILDING FUND	81	(750,000.00)	1.00	34,991.94	(715,008.06)
25-08-1115-000-000-100	CARLINE TAXES	81	(2,000.00)	-	-	(2,000.00)
25-08-3130-000-000-100	HOMESTEAD EXEMPTION	81	(44,156.00)	-	-	(44,156.00)
25-08-3180-000-000-100	PRO-RATA MOTOR VEHICLE	81	(1,500.00)	-	-	(1,500.00)
<b>81 REVENUE</b>			<b><u>(1,324,973.00)</u></b>		<b><u>226,704.95</u></b>	
25-08-2620-340-000-100	CONTRACTED SERVICES - ARCHITECT	91	-	-	-	-
25-08-2620-340-011-100	CONTRACT SERVICES-EISENHOWER	91	35,000.00	-	(33,757.28)	1,242.72
25-08-2620-720-001-100	BUILDING IMPROVEMENT-NPHS	91	468,000.00	-	(467,451.45)	548.55
25-08-2620-720-010-100	BUILDING IMPROVEMENTS-MCDONALD	91	-	-	-	-
25-08-2620-720-032-100	BUILDING IMPROVEMENTS-DISTRICT	91	917,401.00	-	(1,989.87)	915,411.13
<b>91 EXPENDTIURE</b>			<b><u>1,420,401.00</u></b>		<b><u>(503,198.60)</u></b>	
<b>100 DISTRICT</b>			<b><u>95,428.00</u></b>		<b><u>(276,493.65)</u></b>	
25-08-3552-340-000-101	BUILDING IMPROVMENTS-SCHOOL SAFETY	91	-	-	(54,213.29)	(54,213.29)
25-08-4998-000-000-015	REVENUE-ESSERS III	81	(503,500.00)	-	267,523.00	(235,977.00)
25-08-6998-340-010-015	CONTRACTED SERVICES-ESSERS III	91	-	-	-	-
25-08-6998-340-011-015	ESSRS III - CONTRACTED SERVICES IKE	91	-	-	-	-
25-08-6998-720-010-015	BUILDING IMPROVEMENTS-ESSERS III	91	-	-	-	-
25-08-6998-720-011-015	BUILDING IMPROVMENTS-ESSERSIII (IKE)	91	319,760.00	-	(319,758.60)	1.40
<b>015 ESSERS</b>			<b><u>(183,740.00)</u></b>		<b><u>(52,235.60)</u></b>	
<b>NET</b>			<b><u>(88,312.00)</u></b>		<b><u>(382,942.54)</u></b>	

Report Description: Month End Report 14    Account Year: 25    Account Periods: 02 - 02    PY Account Periods: 02 - 02    Dates: 10/01/2024 - 10/31/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
<b>Account Description</b>						
25-09-0001-013-000-000 CASH-NLNB-QCPUF	1,059,116.77	0.00	47,096.43	1,134,242.59	1,134,242.59	0.00
25-09-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREASURER	7,150.09	0.00	-47,096.43	0.00	0.00	0.00
25-09-0001-031-000-000 DUE FROM/TO GENERAL FUND	-18,543.38	0.00	0.00	0.00	0.00	0.00
<b>01 ASSETS</b>	<b>1,047,723.48</b>	<b>0.00</b>	<b>0.00</b>	<b>1,134,242.59</b>	<b>1,134,242.59</b>	<b>0.00</b>
25-09-0001-900-000-000 RESERVED FUND BALANCE	3,689.00	0.00	0.00	-997,659.00	-997,659.00	0.00
25-09-0001-905-000-000 UNRESERVED FUND BALANCE	1,021,759.71	0.00	0.00	1,087,146.16	1,087,146.16	0.00
<b>03 EQUITY</b>	<b>1,025,448.71</b>	<b>0.00</b>	<b>0.00</b>	<b>89,487.16</b>	<b>89,487.16</b>	<b>0.00</b>
25-09-1100-000-000-000 PROPERTY TAXES-QCPUF	50,040.77	261,224.00	0.00	47,096.43	308,320.43	-81.97
25-09-3180-000-000-000 PRO-RATA MOTOR VEHICLE	346.38	0.00	0.00	0.00	0.00	0.00
<b>81 REVENUES</b>	<b>50,387.15</b>	<b>261,224.00</b>	<b>0.00</b>	<b>47,096.43</b>	<b>308,320.43</b>	<b>-81.97</b>
25-09-4500-340-000-000 CONTRACTED SERVICES	18,543.38	0.00	0.00	0.00	0.00	0.00
25-09-4500-720-001-001 BUILDING REPAIR-NPHS	5,880.00	0.00	0.00	0.00	0.00	0.00
25-09-4500-739-000-000 BUILDING REPAIR AND MAINTENANCE	0.00	250,000.00	0.00	0.00	250,000.00	-100.00
25-09-5000-830-000-000 DUES AND FEES-PAYING AGENT	0.00	400.00	0.00	0.00	400.00	-100.00
25-09-5000-831-000-000 PRINCIPAL COSTS	0.00	995,000.00	0.00	0.00	995,000.00	-100.00
25-09-5000-832-000-000 DEBT SERVICE INTEREST	0.00	13,483.00	0.00	0.00	13,483.00	-100.00
<b>91 EXPENDITURES</b>	<b>24,423.38</b>	<b>1,258,883.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,258,883.00</b>	<b>-400.00</b>
<b>09 QCPUF</b>	<b>2,147,982.72</b>	<b>1,520,107.00</b>	<b>0.00</b>	<b>1,270,826.18</b>	<b>2,790,933.18</b>	<b>-481.97</b>

Report Description: REPORT BY PROGRAM Account Year: 25 Account Periods: 02 - 02 PY Account Periods: 02 - 02 Dates: 10/01/2024 - 10/31/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
<b>Account Description</b>						
25-10-0001-013-000-000 CASH-NLNB-COOPERATING	11,181.56	0.00	-669.39	17,224.23	17,224.23	0.00
<b>01 ASSETS</b>	<b>11,181.56</b>	<b>0.00</b>	<b>-669.39</b>	<b>17,224.23</b>	<b>17,224.23</b>	<b>0.00</b>
25-10-0001-905-000-000 FUND BALANCE-UNRESERVED	12,956.99	0.00	0.00	16,893.62	16,893.62	0.00
<b>03 EQUITY</b>	<b>12,956.99</b>	<b>0.00</b>	<b>0.00</b>	<b>16,893.62</b>	<b>16,893.62</b>	<b>0.00</b>
25-10-5690-000-000-000 NON-PROGRAM RECEIPTS	4,738.44	100,000.00	3,100.00	4,100.00	104,100.00	-95.90
<b>81 REVENUES</b>	<b>4,738.44</b>	<b>100,000.00</b>	<b>3,100.00</b>	<b>4,100.00</b>	<b>104,100.00</b>	<b>-95.90</b>
25-10-1190-490-000-003 WATER-BUFFALO	986.84	0.00	0.00	0.00	0.00	0.00
25-10-1190-490-000-012 WATER-OSGOOD	311.09	0.00	0.00	0.00	0.00	0.00
25-10-1190-621-000-012 NATURAL GAS-OSGOOD	45.57	0.00	0.00	0.00	0.00	0.00
25-10-1190-890-000-003 ELECTRICITY-BUFFALO	3,159.05	0.00	0.00	0.00	0.00	0.00
25-10-1190-890-000-012 ELECTRICITY-OSGOOD	2,011.32	0.00	0.00	0.00	0.00	0.00
25-10-1190-950-000-012 TAXES-OSGOOD	0.00	0.00	3,769.39	3,769.39	3,769.39	0.00
25-10-6210-580-000-000 PROF DEV-ESU FUNDS	0.00	100,000.00	0.00	0.00	100,000.00	-100.00
<b>91 EXPENDITURES</b>	<b>6,513.87</b>	<b>100,000.00</b>	<b>3,769.39</b>	<b>3,769.39</b>	<b>103,769.39</b>	<b>-100.00</b>
<b>10 COOPTERATING FUND</b>	<b>35,390.86</b>	<b>200,000.00</b>	<b>6,200.00</b>	<b>41,987.24</b>	<b>241,987.24</b>	<b>-195.90</b>

**NORTH PLATTE PUBLIC SCHOOLS**  
**CASH AND INVESTMENTS**  
**October 31, 2024**



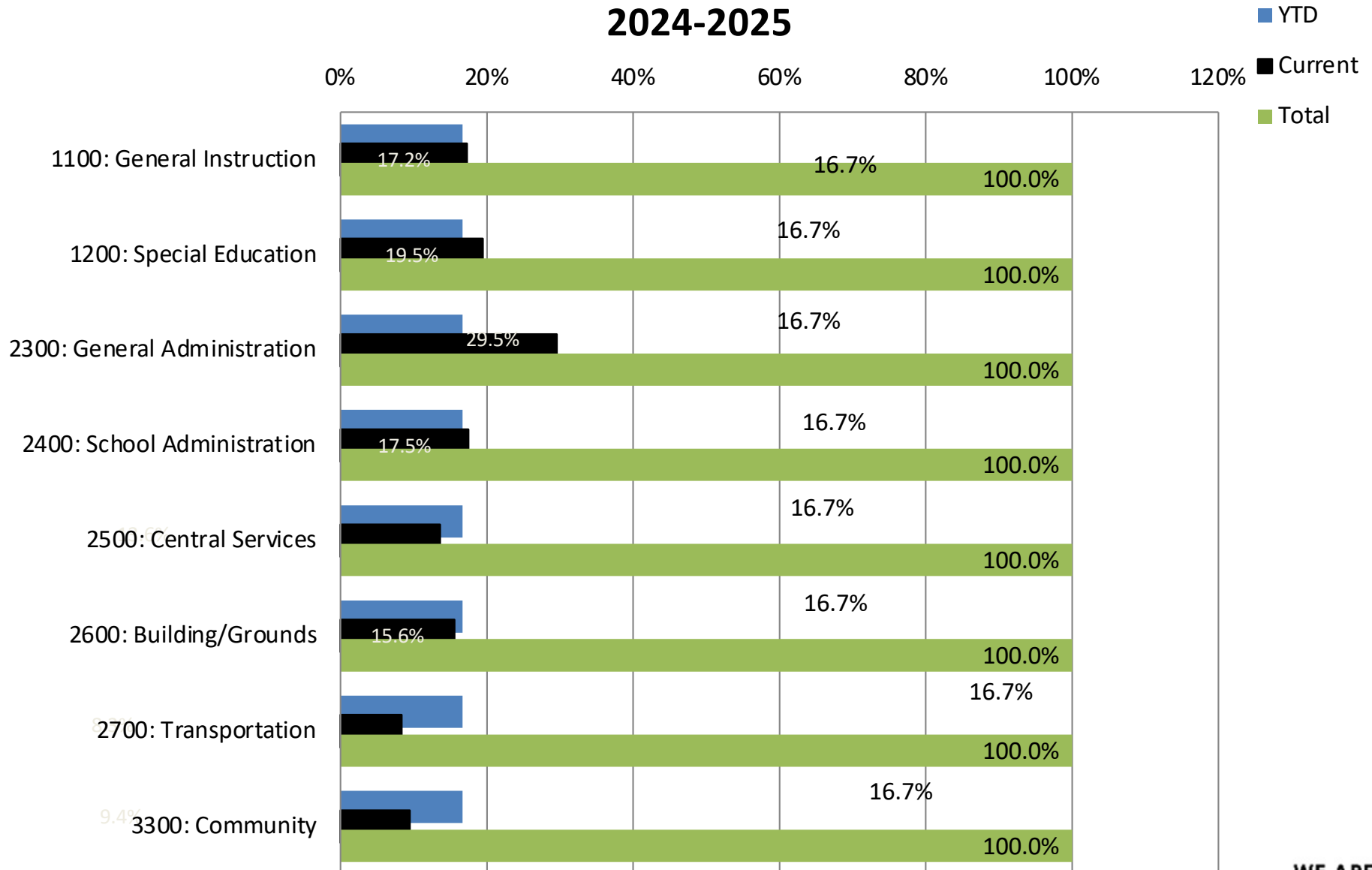
<b>FUNDS</b>	<b>Bank</b>	<b><u>Nebraskaland</u></b>	<b><u>Other</u></b>	
<b>GENERAL FUND</b>	Operating	(547,458)		(547,458)
<b>DEPRECIATION</b>	Enterprise	2,809,853		2,809,853
<b>EMPLOYEE BENEFIT</b>	Enterprise	140,014		140,014
<b>FIDUCIARY FUNDS</b>	Enterprise	1,394,669		1,394,669
<b>NUTRITION</b>		922,499		922,499
<b>BOND FUND</b>		28,182		28,182
<b>BUILDING FUND</b>	Operating	(382,944)		(382,944)
<b>QCPUF</b>	Operating	1,134,243		1,134,243
<b>COOPERATING</b>	Operating	17,224		17,224
Subtotal		<u>5,516,282</u>		<u>5,516,282</u>
		100.0%		
<b>GENERAL FUND</b>	NLAF		69,479	69,479
<b>Cash On Hand/Petty Cash</b>				
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			\$	101,692
Activity-Athletics				5,850
Cafeteria				825
Total Cash on Hand				<u>108,367</u>
Total Cash			\$	<u><u>5,624,649</u></u>

# North Platte Public Schools

October

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Revenue	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Property Taxes	1,348,916	1,158,136	669,142	906,271	1,166,383
State Aid	1,872,026	1,956,156	2,097,828	1,977,108	1,895,486
Other Local Revenue	230,934	202,285	206,715	173,952	194,894
County Sources	31,029	24,936	31,826	18,639	24,486
State Sources	0	0	58,121	240,800	36,513
Interest	0	0	307	45	9
Other	406	542	12,346	6,314	19,179
Grants	241,456	619,870	545,877	904,214	707,974
<b>Total Revenue</b>	<b>3,724,767</b>	<b>3,961,925</b>	<b>3,622,162</b>	<b>4,227,343</b>	<b>4,044,924</b>
			0		
<b>Expenditures</b>					
Salaries	5,030,862	4,831,219	4,525,471	4,387,821	4,356,236
Fringe Benefits	1,797,380	1,720,505	1,622,561	1,544,940	1,390,448
Operating Expenses	792,695	793,102	708,166	557,573	323,783
Supplies/Materials	241,572	308,642	460,812	330,557	348,091
Equipment	158,039	269,106	446,398	256,511	196,369
Travel	41,697	33,177	31,505	45,750	14,048
Other Expenses	0	1,281	103,000	70,000	0
Grants	773,671	810,268	902,855	834,901	888,948
<b>Total Expenditures</b>	<b>8,835,916</b>	<b>8,767,300</b>	<b>8,800,768</b>	<b>8,028,053</b>	<b>7,517,923</b>
		0			
Instruction	3,636,905	3,888,025	3,806,019	3,643,862	3,435,137
Special Education	1,145,946	873,117	838,020	810,628	688,890
Guidance/Health	558,445	481,675	406,581	423,725	398,981
Libraries	329,106	395,426	305,717	148,792	170,901
General Administration	416,659	160,702	236,390	250,393	188,672
School Administration	571,578	567,725	564,103	486,196	456,553
Business Office	437,200	526,100	565,166	512,021	492,267
Building/Grounds	870,545	953,061	1,021,696	796,952	695,871
Transportation	60,440	56,850	88,312	82,775	62,407
Public Relations	35,421	54,351	65,909	37,808	0
Grants	<b>773,671</b>	<b>810,268</b>	<b>902,855</b>	<b>834,901</b>	<b>928,244</b>
<b>Total</b>	<b>8,835,916</b>	<b>8,767,300</b>	<b>8,800,768</b>	<b>8,028,053</b>	<b>7,517,923</b>
	0	0	0	0	0
Net Income	(5,111,149)	(4,805,375)	(5,178,606)	(3,800,710)	(3,472,999)
Net Income-Grants	(532,215)	(190,398)	(356,978)	69,313	(220,270)
Net Income-GF	(4,578,934)	(4,614,977)	(4,821,628)	(3,870,023)	(3,252,729)

# 2024-2025



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

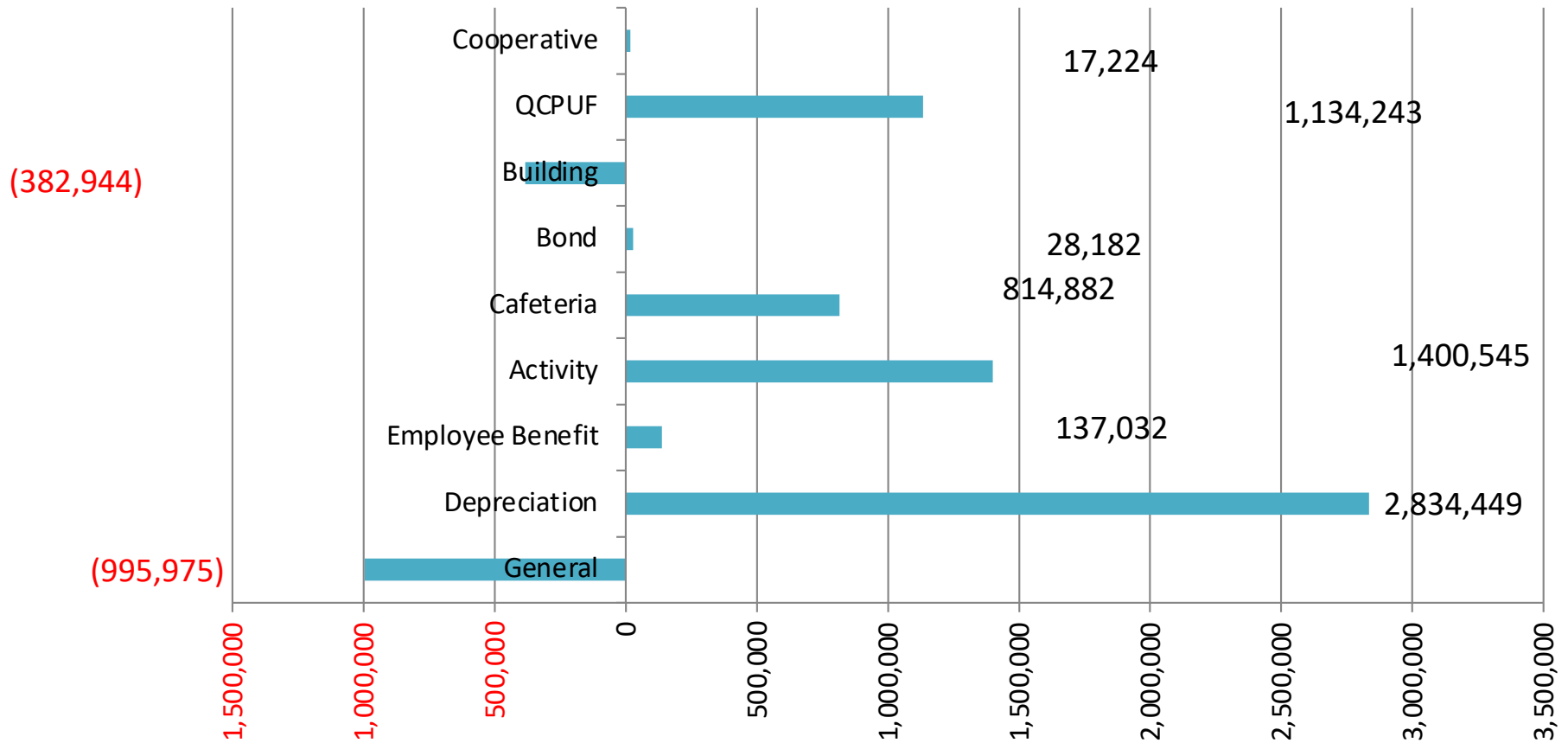
2300: **General Administration:** Board of Education, Superintendent

2400: **School Administration:** Building Principals Office and Support

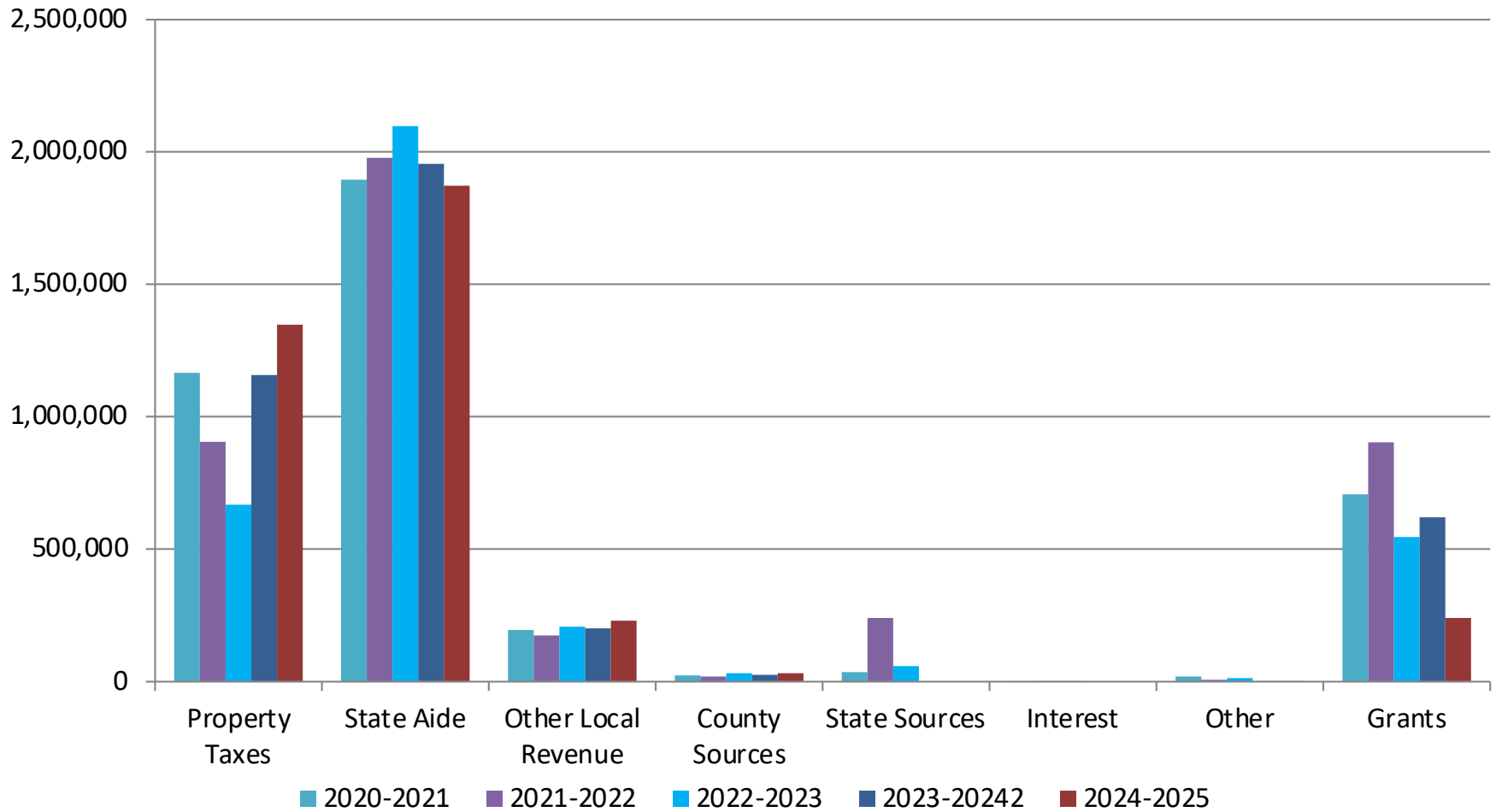


North Platte Public Schools  
 Balance Sheet – Total Net Assets  
 For the Two Month Period Ending October 31, 2024

**2024-2025**



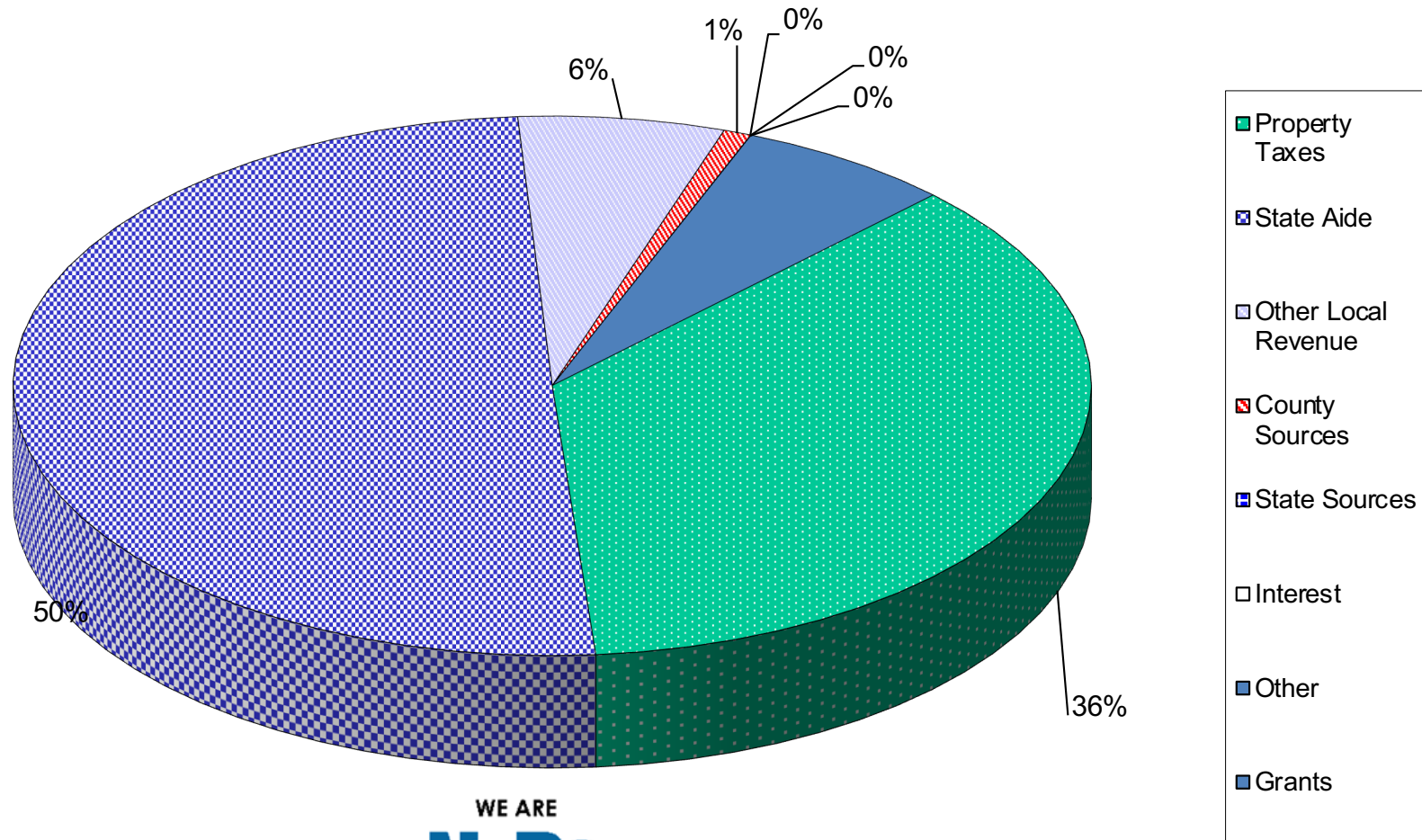
# North Platte Public Schools Revenue Comparison For the Two Month Period Ending October 31, 2024



# North Platte Public Schools

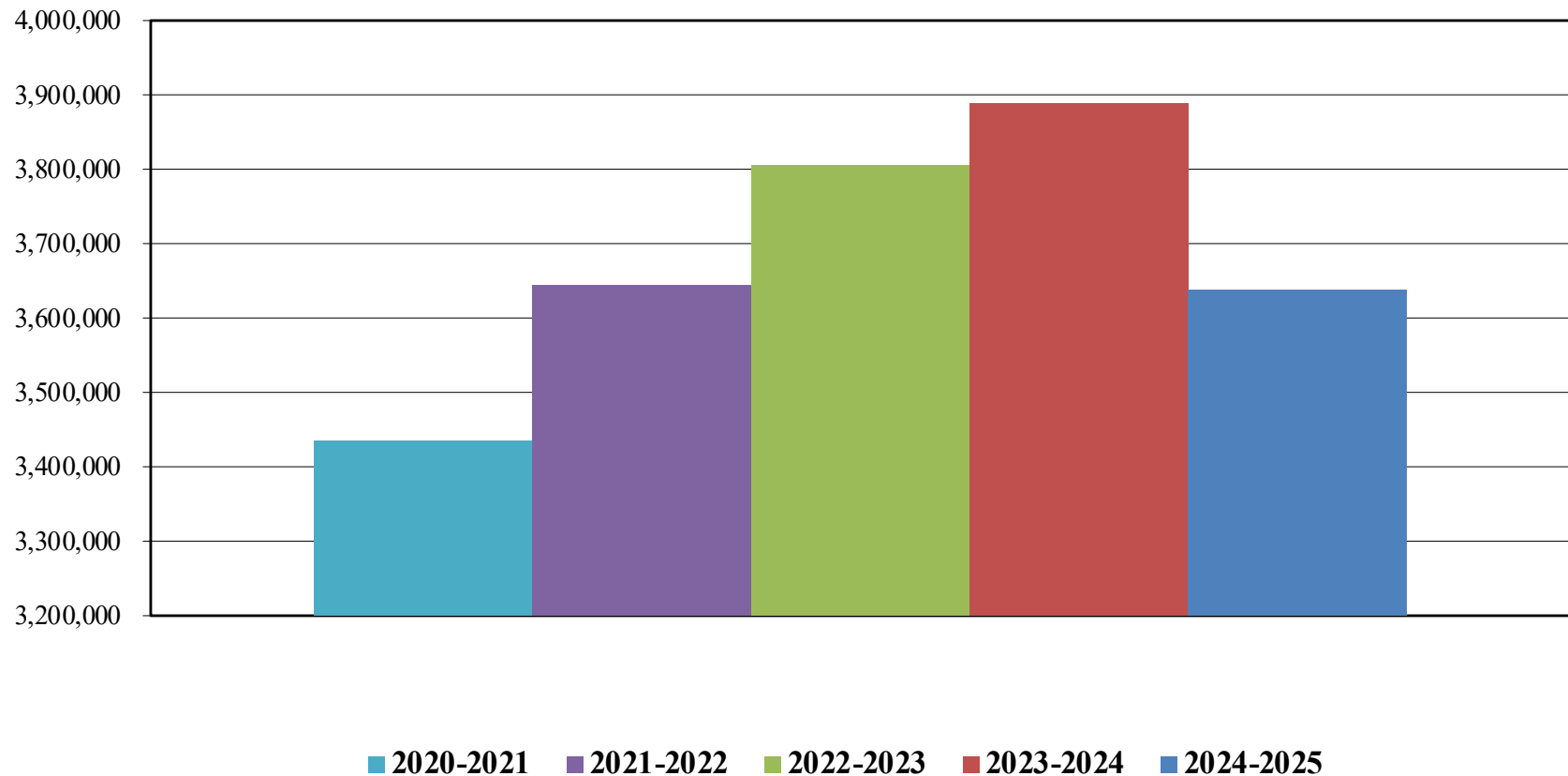
## Revenue by Object Code

For the Two Month Period Ending October 31



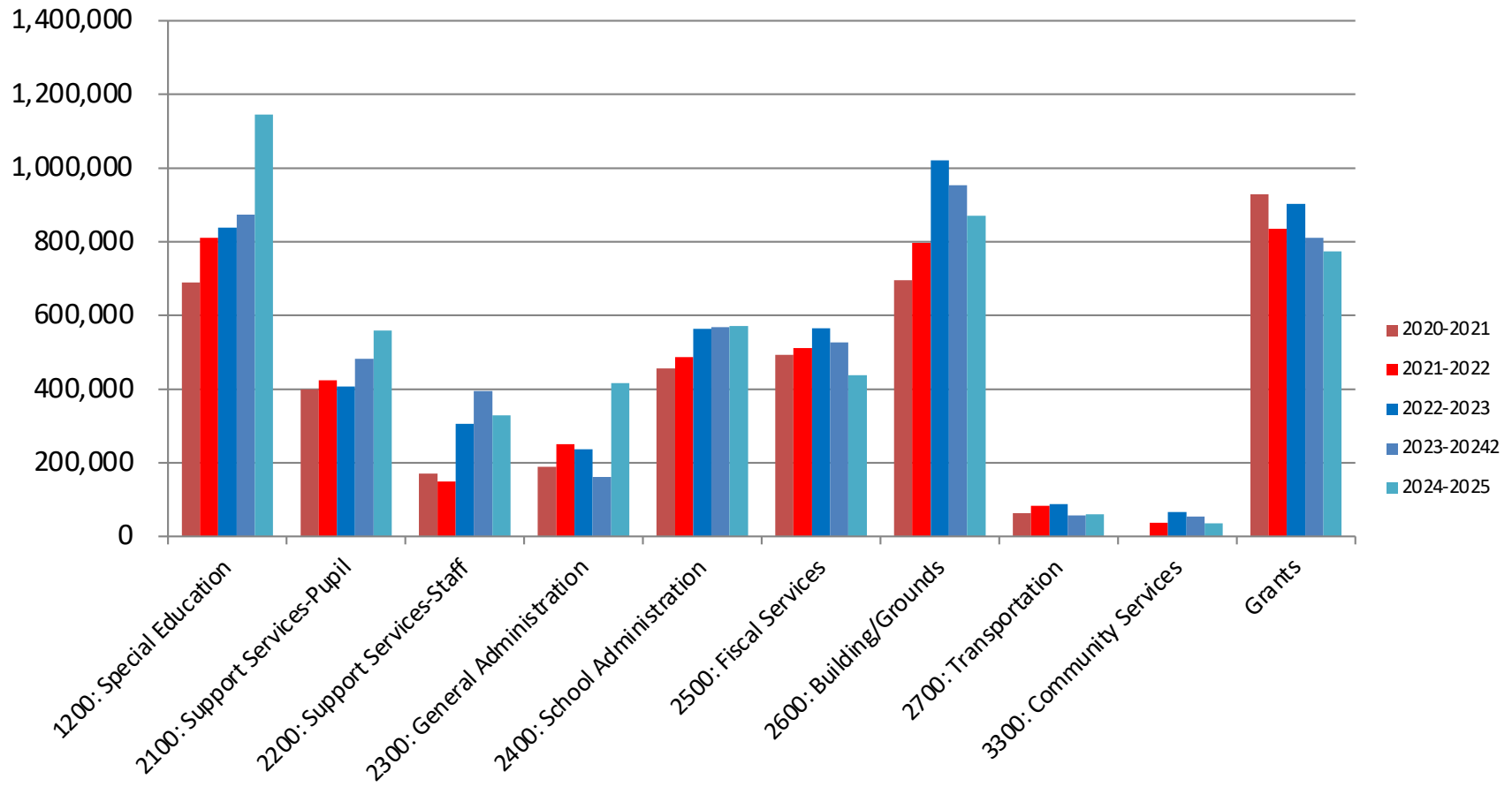
# North Platte Public Schools

Comparison of Expense-1100: Instruction Only  
For the Two Month Period Ending October 31



# North Platte Public Schools

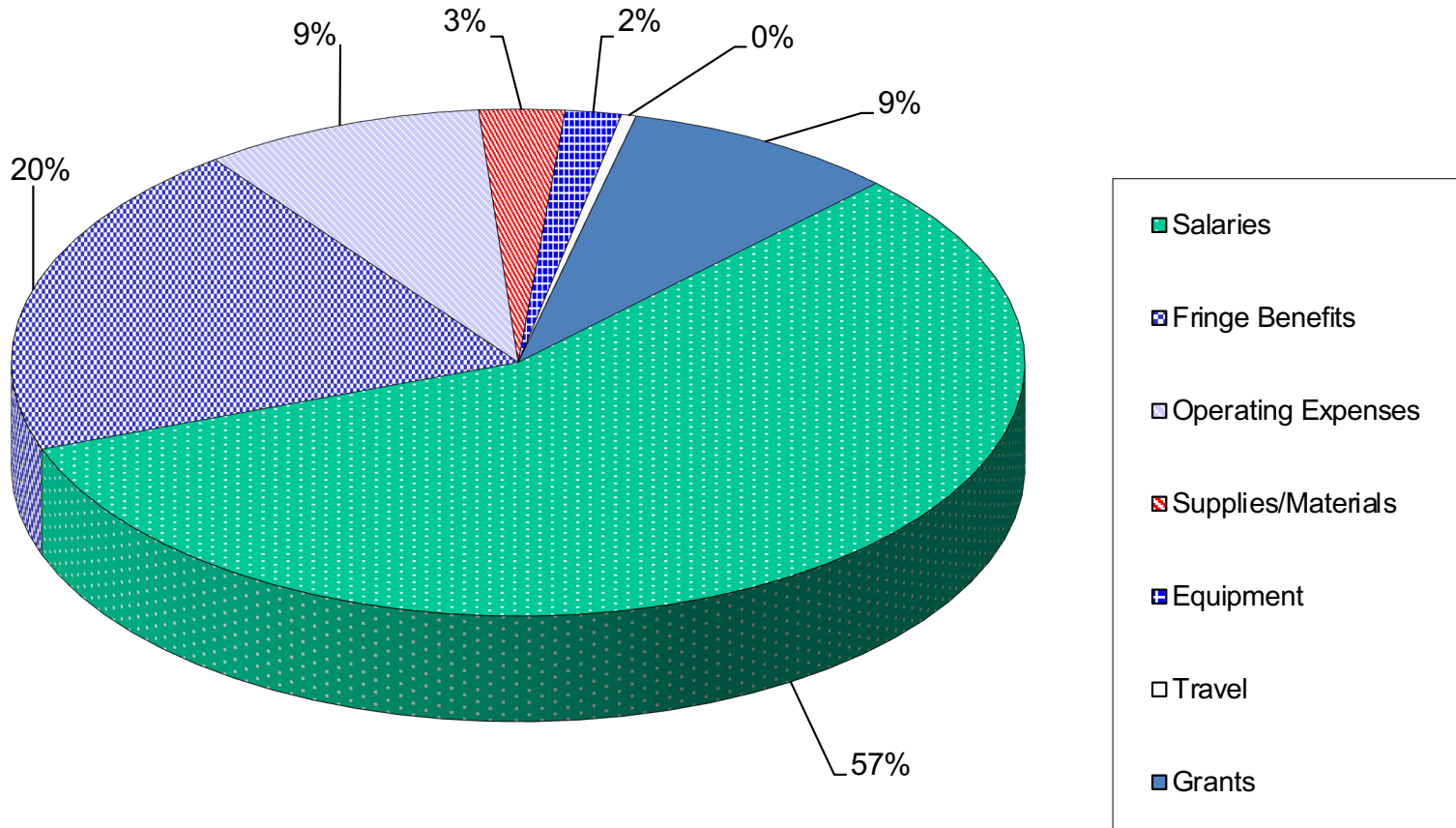
## Comparison of Expense by Discipline For the Two Month Period Ending October 31



# North Platte Public Schools

## Expenditures by Object Code

For the Two Month Period Ending October 31, 2024



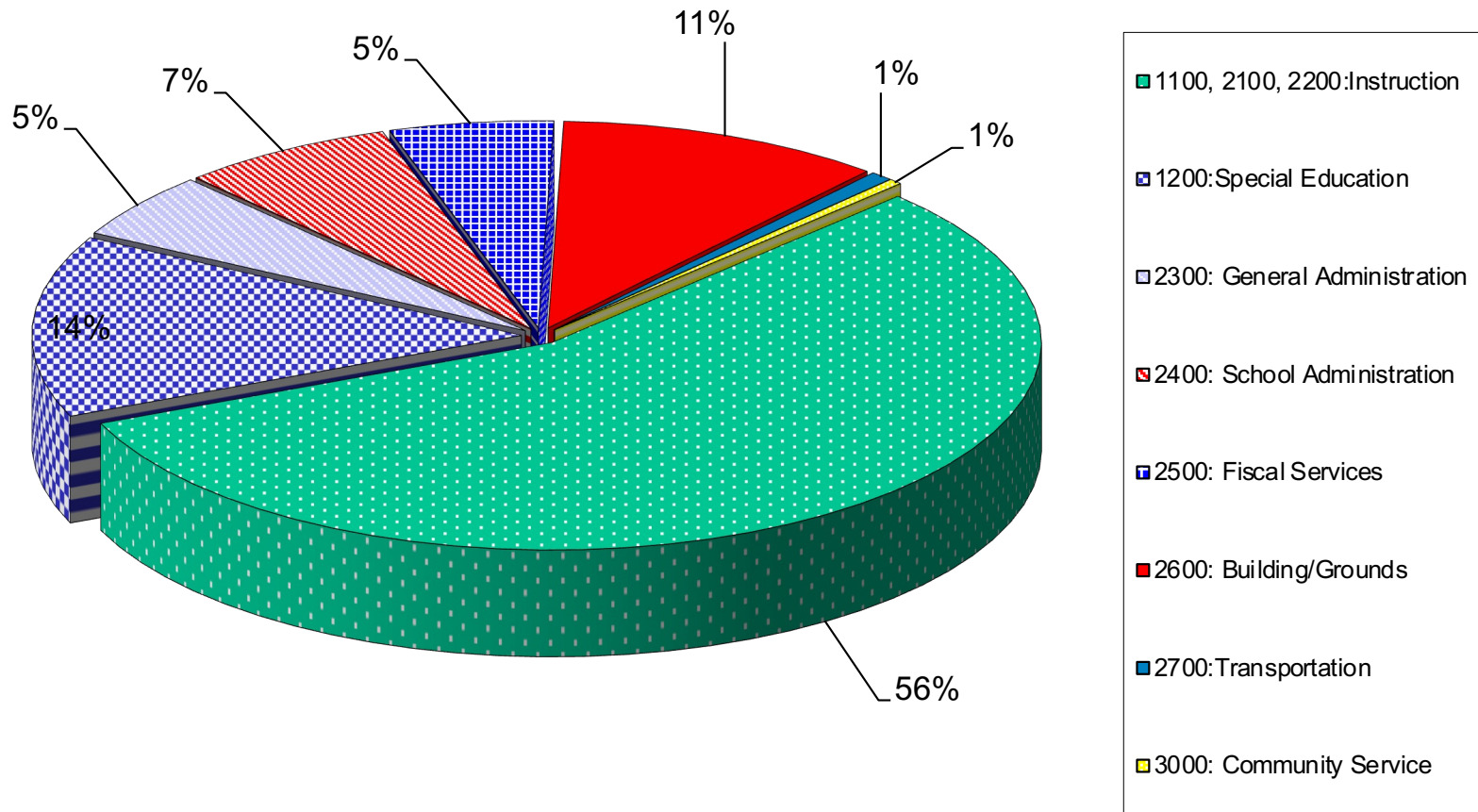
General Fund Expenditures excluding Grants



# North Platte Public Schools

## Expenditures by Discipline

For the Two Month Period Ending October 31, 2024



General Fund Expenditures excluding grants



**North Platte Public Schools**

Check Register

<u>Check</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Amount</u>
	10/20/24	Payroll	\$1,997,584.53
3609	10/10/24	NEBRASKA STATE TAX COMMISSIONER	93,279.63
3614	10/10/24	NEBRASKA RETIREMENT SYSTEMS	515,542.89
3617	10/18/24	VISION SERVICE PLAN	4,989.07
3619	10/18/24	AMERICAN FAMILY LIFE ASSURANCE CO.	4,180.69
3620	10/18/24	NEBRASKA CHILD SUPPORT PAYMENT CENTER	1,506.00
3621	10/18/24	NATIONWIDE	24,662.72
3622	10/18/24	FLEX BENEFIT 125 PLAN	12,198.84
3624	10/18/24	AMERICAN FIDELITY	3,447.68
3625	10/18/24	DEPT OF THE TREASURY	635,097.71
639166	10/9/24	GENUINE GEORGIA GROUP LLC	4,200.00
639167	10/9/24	TRENT D. KLEINOW	70.00
639168	10/9/24	LEE, HEATHER	70.00
639169	10/9/24	NEBRASKA FFA ASSOCIATION	979.00
639170	10/9/24	NORTH PLATTE COMMUNITY PLAYHOUSE	200.00
639171	10/9/24	PRO PRINTING & GRAPHICS/THE COPY HOUSE	1,024.67
639173	10/9/24	PURE PLATINUM DJ SERVICE	900.00
639174	10/9/24	SOLIANT HEALTH, LLC	16,921.74
639175	10/9/24	THE FLOWER MARKET	199.80
639176	10/9/24	rSCHOOLTODAY	595.00
639177	10/9/24	NATIONAL FFA ORGANIZATION	858.00
639178	10/9/24	PEPSI BEVERAGES COMPANY	312.00
639178	10/9/24	PEPSI BEVERAGES COMPANY	(312.00)
639179	10/9/24	VALENTINE COMMUNITY SCHOOLS	334.00
639180	10/11/24	EMC INSURANCE COMPANIES	87,337.27
639181	10/11/24	FARRITOR AUTO PARTS INC	651.80
639182	10/11/24	ROBERT GAULKE	140.00
639183	10/11/24	JOHNSON, SCOTT	140.00
639185	10/11/24	PEPSI-COLA BOTTLING CO	492.00
639186	10/11/24	SNIDER, BRIANNE	140.00
639187	10/11/24	CASH-WA DISTRIBUTING CO.	1,396.32
639188	10/11/24	HOLIDAY INN EXPRESS	535.00
639189	10/11/24	JORGENSEN, SCOTT	140.00
639190	10/11/24	SKILLS USA Nebraska	550.00
639191	10/11/24	MEDCO SUPPLY COMPANY	933.03
639192	10/11/24	PRAIRIE FRIENDS & FLOWERS	60.00
639193	10/11/24	STINMAN, DANIEL	140.00
639194	10/11/24	ROBERT GAULKE	35.00
639195	10/11/24	JOHNSON, SCOTT	70.00
639196	10/11/24	LOVE, RICKY	140.00
639197	10/11/24	NORTHWESTERN ENERGY	1,338.70
639198	10/11/24	PEPSI BEVERAGES COMPANY	224.00

**North Platte Public Schools**

## Check Register

<u>Check</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Amount</u>
639199	10/14/24	ANDERSON, CHERYL	110.00
639200	10/14/24	FLAMING, HANNAH	110.00
639201	10/14/24	LINCOLN NORTH STAR THEATRE	200.00
639202	10/14/24	NEBRASKALAND NATIONAL BANK	11,899.99
639203	10/15/24	NEBRASKA U C FUND	3,775.91
639204	10/16/24	US BANK	216,362.47
639205	10/18/24	ACCELERATED RECEIVABLES SOLUTION	352.46
639206	10/18/24	ACCELERATED RECEIVABLES SOLUTION	322.85
639207	10/18/24	ACCELERATED RECEIVABLES SOLUTIONS	122.97
639208	10/18/24	ACCELERATED RECEIVABLES SOLUTIONS	77.23
639209	10/18/24	ACCELERATED RECEIVABLES SOLUTIONS	692.09
639210	10/18/24	CONSERVE	201.35
639211	10/18/24	CREDIT MANAGEMENT SERVICES INC	355.74
639212	10/18/24	CREDIT MANAGEMENT SERVICES, INC.	57.40
639213	10/18/24	CREDIT MANAGEMENT SERVICES, INC.	175.53
639214	10/18/24	CREDIT MANAGEMENT SERVICES, INC.	199.16
639215	10/18/24	CREDIT MANAGEMENT SERVICES, INC.	373.00
639216	10/18/24	CREDIT MANAGEMENT SERVICES, INC.	242.12
639217	10/18/24	ERIN M. MCCARTNEY - CHAPTER 13 TRUSTEE	1,300.00
639218	10/18/24	ERIN M. MCCARTNEY, CHAPTER 13 TRUSTEE	668.00
639219	10/18/24	FAMILY SUPPORT REGISTRY	762.00
639220	10/18/24	COLLECTION SERVICES CENTER	540.00
639221	10/18/24	MADISION NATIONAL - TERM LIFE	3,601.40
639222	10/18/24	MIDLAND CREDIT MANAGEMENT, INC	825.80
639223	10/18/24	MADISON NATIONAL LIFE INS - LTD	4,869.82
639224	10/18/24	NORTH PLATTE PUBLIC SCHOOLS FOUNDATION	1,525.45
639225	10/18/24	TX CHILD SUPPORT SDU	482.00
639226	10/17/24	ARMSTRONG, VICTORIA	210.00
639227	10/17/24	BRENNFOERDER, ZACHARY	136.00
639228	10/17/24	CORNWELL, GEORGE	210.00
639229	10/17/24	DICKEY, ANGELA	210.00
639230	10/17/24	FRANCESCATO, DARREL	210.00
639231	10/17/24	HALL, SAMUEL	136.00
639232	10/17/24	HOBBS, DANA	136.00
639233	10/17/24	SOLIAANT HEALTH, LLC	16,527.48
639234	10/17/24	VERIZON WIRELESS	75.10
639235	10/17/24	VIGIL, JOB	210.00
639236	10/17/24	CASH-WA DISTRIBUTING CO.	1,520.38
639237	10/17/24	FAIRFIELD INN & SUITES	1,119.60
639238	10/17/24	GOTHENBURG PUBLIC SCHOOLS	130.00
639239	10/17/24	LINCOLN NORTH STAR THEATRE	200.00
639240	10/17/24	NEBRASKA FCCLA	290.00

**North Platte Public Schools**

## Check Register

<u>Check</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Amount</u>
639241	10/17/24	SKILLS USA Nebraska	2,200.00
639242	10/17/24	SPORT SAFE TESTING SERVICE INC	628.00
639243	10/18/24	BROOKE LUENENBORG	135.86
639244	10/18/24	PEPSI-COLA BOTTLING CO	268.00
639245	10/18/24	SEERY, SKY E.	98.81
639246	10/21/24	BOEKA, JEFF	140.00
639247	10/21/24	CLINTON F. BRADY	140.00
639248	10/21/24	DICKEY, ANGELA	163.00
639249	10/21/24	HEINRICHS, NICHOLAS	136.00
639250	10/21/24	IVEY, DANA	136.00
639251	10/21/24	KRULL, CHRIS	70.00
639252	10/21/24	LEE, HEATHER	140.00
639253	10/21/24	NORDHAUSEN, LESLEY	210.00
639254	10/21/24	SODEXO INC & AFFILIATES	309,856.86
639255	10/21/24	SPADY, NICHOLE	70.00
639256	10/21/24	TRUMBULL, ERIC M.	140.00
639257	10/22/24	MARIELA G ALEJANDRE	140.12
639258	10/22/24	BERGLUND, JACKIE	127.22
639259	10/22/24	JOHN C LITTLE	414.48
639260	10/22/24	SHEETS, BROOKE	78.33
639261	10/22/24	SOLIANT HEALTH, LLC	16,380.65
639262	10/22/24	STONER, GREGGORY	142.93
639264	10/22/24	BRIAN JAHNKE	370.51
639266	10/22/24	AMBER SPECK	615.25
639267	10/22/24	KRISTIAN FREELAND	245.00
639268	10/22/24	JOHNSON, SCOTT	245.00
639269	10/23/24	CRAIG, KATHLEEN	132.14
639270	10/23/24	BROOKE LUENENBORG	174.24
639271	10/23/24	VARSITY SPIRIT FASHIONS	678.00
639272	10/23/24	WHITETAIL SCREEN PRINT	1,265.50
639273	10/23/24	NORTHWESTERN ENERGY	627.75
639274	10/23/24	CORNWELL, GEORGE	210.00
639275	10/23/24	FRANCESCATO, DARREL	210.00
639276	10/23/24	PRAIRIE FRIENDS & FLOWERS	57.00
639277	10/24/24	KEY CLUB INTERNATIONAL	704.00
639278	10/24/24	OGALLALA HIGH SCHOOL	75.00
639279	10/24/24	ALTIG, DELBERT	100.00
639280	10/24/24	ALTIG, DELBERT	175.00
639281	10/24/24	KAITLYN CLARK	208.50
639282	10/24/24	JENSEN, DAN	100.00
639283	10/24/24	SOPER, WHITNEY	195.10
639284	10/24/24	VAPENIK, SETH	175.00

**North Platte Public Schools**

Check Register

<u>Check</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Amount</u>
639285	10/24/24	SCHOLASTIC INC.	853.64
639286	10/24/24	SHAPE NEBRASKA	200.00
639287	10/24/24	VERIZON WIRELESS	1,728.40
639288	10/25/24	COX, WILL	337.50
639289	10/25/24	GRAND ISLAND HIGH SCHOOL	150.00
639290	10/25/24	PEPSI-COLA BOTTLING CO	400.00
639291	10/25/24	TALBOTT, TUCKER	193.50
639292	10/25/24	SOLIANT HEALTH, LLC	16,974.32
639295	10/28/24	TERRY, KALEIGH	88.37
639296	10/28/24	WHITETAIL SCREEN PRINT	687.50
639297	10/28/24	MINNICK, SAMANTHA	120.00
639298	10/28/24	WINSCOT, TRACI	120.00
639300	10/28/24	NORTHWESTERN ENERGY	1,266.97
639301	10/30/24	SOLIANT HEALTH, LLC	13,334.07
639302	10/30/24	CASH-WA DISTRIBUTING CO.	954.05
639304	10/30/24	PERFORMANCE HEALTH SUPPLY,INC	308.58
639305	10/30/24	THE SPORTS SHOPPE	1,232.00
639306	10/30/24	TORRES, VIMAR	143.44
639307	10/30/24	EMC INSURANCE COMPANIES	43,667.10
639308	11/1/24	FAMILY, CAREER & COMMUNITY LEADERS OF AME	157.00
639309	11/1/24	NATIONAL FFA ORGANIZATION	170.00
639310	11/1/24	OREGON TRAIL GOLF COURSE	1,000.00
639311	11/4/24	NEBRASKA SCHOOL ACTIVITIES ASSOC.	620.24
639312	11/4/24	SOUTHWEST HIGH SCHOOL	201.34
639313	11/4/24	DELATOUR, COLBY T.	101.00
639314	11/4/24	BROOKE LUENENBORG	63.00
639315	11/4/24	PANKONIN, JENNIFER	101.00
639316	11/4/24	POTTER-DIX PUBLIC SCHOOLS	305.04
639317	11/4/24	YANDAS MUSIC & PRO AUDIO	52.00
639318	11/4/24	YANDAS MUSIC & PRO AUDIO	30.00
639319	11/4/24	BLUE CROSS/BLUE SHIELD OF NEBRASKA	487,996.43
639320	11/4/24	KSB SCHOOL LAW	915.00
639321	11/4/24	MCCOOK PUBLIC SCHOOL	35.00
639322	11/4/24	NORTHWESTERN ENERGY	887.36
639323	11/5/24	KRULL, ROCHELLE	315.00
639324	11/5/24	WALNUT MIDDLE SCHOOL	150.00
639325	11/5/24	HOMETOWN LEASING	3,796.10
639326	11/5/24	LORENZ, CHERI	293.32
639327	11/5/24	BAY, ANGELA	25.00
639328	11/5/24	BUSCHER, BRANDY	421.60
639329	11/5/24	BUTLER, MAGGIE	47.54
639330	11/5/24	CAHILL, KELSEY	103.39

**North Platte Public Schools**

## Check Register

<u>Check</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Amount</u>
639331	11/5/24	CITY OF NORTH PLATTE	130,410.00
639332	11/5/24	COHAGEN TRANSFER AND STORAGE	2,178.00
639333	11/5/24	CONDONS HOUSE OF SIGNS	187.26
639334	11/5/24	DANA F COLE & COMPANY LLC	24,640.00
639335	11/5/24	RICK ERDMAN	1,839.32
639336	11/5/24	FATHER FLANAGAN'S BOYS' HOME	11,041.07
639337	11/5/24	FOSTER, TRACI	33.84
639338	11/5/24	HALLS ELECTRIC & SERVICES	363.33
639339	11/5/24	HOU, SARA	179.94
639340	11/5/24	KSIAZEK, TOM	309.54
639341	11/5/24	LIENEMANN, CARRIE	132.66
639342	11/5/24	MATTHEWSON, KELLIE	217.46
639343	11/5/24	MCCOY, AARON	1,900.12
639344	11/5/24	MIDWEST CONNECT	2,297.28
639345	11/5/24	MORALES, MOLLY	91.87
639346	11/5/24	PLATTE VALLEY COUNSELING, LLC	312.50
639347	11/5/24	SPED STRATEGIES, LLC	10,500.00
639348	11/5/24	THOMAS, SARAH	103.68
639349	11/5/24	TREVIZO, ANGELICA	24.82
639350	11/5/24	UEHLING, JANELLE	1,340.37
639351	11/5/24	CASEY WERKMEISTER	304.18
639352	11/5/24	BEACON OF HOPE COUNSELING	200.00
639353	11/5/24	COMPUTER HARDWARE INC	3,085.00
639354	11/5/24	CULLIGAN	62.00
639355	11/5/24	ESU #16	975.00
639356	11/5/24	HAMPTON INN	985.00
639357	11/5/24	RIVERSIDE TECHNOLOGIES INC	4,328.00
639358	11/5/24	SOLUTION TREE	3,725.00
639359	11/5/24	MATHESON TRI-GAS INC	182.02
639360	11/5/24	HUB INTERNATIONAL MOUNTAIN STATES LTD	40.00
639361	11/5/24	WHITETAIL SCREEN PRINT	1,635.25
639362	11/5/24	CDW GOVERNMENT INC	1,263.60
639363	11/5/24	MULTICARD INC	222.00
639364	11/5/24	PEPSI BEVERAGES COMPANY	300.00
639365	11/5/24	PRO PRINTING & GRAPHICS/THE COPY HOUSE	42.53
639366	11/5/24	YANDAS MUSIC & PRO AUDIO	450.40
639367	11/5/24	AJ SHEET METAL	203.76
639368	11/5/24	AKRS EQUIPMENT SOLUTIONS, INC	1,237.40
639369	11/5/24	AUCA CHICAGO LOCKBOX	968.74
639370	11/5/24	BRIGGS INC	60.00
639371	11/5/24	CHEM-AQUA, INC	361.46
639372	11/5/24	CRESCENT ELECTRIC SUPPLY	69.37

**North Platte Public Schools**

## Check Register

<u>Check</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Amount</u>
639373	11/5/24	CROELL, INC.	11.00
639374	11/5/24	ECCA CONTROL LLC	1,300.00
639375	11/5/24	TRACY PANTENBURG	2,800.00
639376	11/5/24	KNAPP ELECTRIC CO	500.66
639377	11/5/24	NORTH PLATTE WINNELSON CO.	256.74
639378	11/5/24	PEPSI-COLA BOTTLING CO	949.08
639379	11/5/24	PLATTE VALLEY ELECTRIC INC.	1,271.35
639380	11/5/24	RED ARROW	110.00
639381	11/5/24	RUTT'S HEATING AND AIR CONDITIONING INC	19,010.50
639382	11/5/24	SAM'S LAWN SERVICE	580.00
639383	11/5/24	T O HAAS TIRE	911.44
639385	11/5/24	US BANK VOYAGER FLEET SYSTEMS	11,005.58
639386	11/5/24	VAN DIEST SUPPLY CO.	7,295.00
639387	11/5/24	DANIELLE AMAN	287.23
639388	11/5/24	ANDERSON, DANETTE	136.82
639389	11/5/24	BARNHART, CLAYTON &/OR ASHLEY	132.66
639390	11/5/24	BIRGE, LISA	1,193.74
639391	11/5/24	NICOLE BUCHANAN	31.09
639392	11/5/24	DELANEY, AMANDA	107.20
639393	11/5/24	JESSICA EINSPAHR	34.28
639394	11/5/24	ESU #10	80.00
639395	11/5/24	ESU #16	76,764.11
639396	11/5/24	GONZALEZ, NIKKI	28.14
639397	11/5/24	HAWLEY, REBECCA	38.66
639398	11/5/24	IMAGINE LEARNING LLC	1,095.00
639399	11/5/24	JONES, SARAH	38.74
639400	11/5/24	KOUMA, KAYLEEN	116.92
639401	11/5/24	LEZOTTE, JORDAN	203.68
639402	11/5/24	LIENEMANN, CHERISH	153.83
639403	11/5/24	LOUTZENHISER, JOCELYN	18.76
639404	11/5/24	MATUSZCZAK, DALE &/OR TESSA	217.08
639405	11/5/24	MESSERSMITH, PEYTON	157.37
639406	11/5/24	MRAZ, JACQUELINE	29.40
639407	11/5/24	RUDA, NIKI	94.48
639408	11/5/24	VIEYRA, BRIANNA	78.58
639409	11/5/24	WILLARD, AMBER	53.06
639410	11/5/24	GREATER NEBRASKA SCHOOLS ASSOCIATION	4,250.00
639411	11/5/24	HUSKERADIO	5,500.00
639412	11/5/24	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	1,355.00
639413	11/5/24	NORTH PLATTE BULLETIN	32.85
639414	11/5/24	WESTERN NEBRASKA ADMINISTRATORS	125.00
639415	11/5/24	ANDERSON, KELLY	29.86

North Platte Public Schools

Check Register

<u>Check</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Amount</u>
639416	11/5/24	ESU #16	1,269.26
639417	11/5/24	ESU COORDINATING COUNCIL	1,540.00
639418	11/5/24	JOURNEYED.COM, INC.	345.53
639419	11/5/24	KNIGHT, SPENCER	300.16
639420	11/5/24	ONE CALL CONCEPTS INC	13.18
639421	11/5/24	PROTEX CENTRAL INC	110.00
639422	11/5/24	RADIO ENGINEERING INDUSTRIES, INC	1,800.00
639423	11/5/24	SCENARIO LEARNING, LLC	1,697.92
639424	11/5/24	YANDAS MUSIC & PRO AUDIO	29,813.18
639425	11/5/24	BOK FINANCIAL CORPORATION	839,846.25
639426	11/5/24	NEBRASKA SECRETARY OF STATE	30.00
639427	11/5/24	PEPSI BEVERAGES COMPANY	208.00
639428	11/5/24	LEXINGTON HIGH SCHOOL	170.00
639429	11/5/24	PATRICIA SANER	47.97
639430	11/5/24	VARSITY SPIRIT FASHIONS	3,117.70
639431	11/5/24	WESTFIELD FLORAL	44.00
639432	11/5/24	TK ELEVATOR CORPORATION	381.52
639433	11/5/24	TK'S WELDING & FABRICATION	65.79
TOTAL			<b><u>3,834,160.03</u></b>



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

111 N 16TH ST.  
PO BOX 226  
ORD, NEBRASKA 68862  
T: 308.728.3014 F: 308.728.5492

**DANACOLE.COM**

October 30, 2024

To the Board of Education  
Lincoln County Public Schools District No. 1  
301 West F Street  
North Platte, NE 69101

Dear Members of the Board:

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

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

As a result of the above tests of compliance over Lincoln County Public Schools District No. 1, North Platte, Nebraska's student membership and attendance reporting we state the following:

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

Lincoln County Public Schools District No. 1  
October 30, 2024  
Page two

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

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

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

Yours truly,

*Dana F. Cole & Company, LLP*

DANA F. COLE & COMPANY, LLP

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1

NORTH PLATTE, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2024



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

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 NORTH PLATTE, NEBRASKA  
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NORTH PLATTE, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sub>LLP</sub>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Lincoln County Public Schools District No. 1  
North Platte, Nebraska

### **Report on the Audited Financial Statements**

#### ***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements as listed in the table of contents.

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

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lincoln County Public Schools District No. 1, North Platte, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter - Basis of Accounting***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lincoln County Public Schools District No. 1, North Platte, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements. The supplementary information on pages 30 - 37 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 30 - 32 is presented for purposes of additional analysis

as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information on pages 33 - 37 and the schedule of expenditures of federal awards on pages 30 - 32 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 33 - 37 and the schedule of expenditures of federal awards on pages 30 - 32 are fairly stated in all material respects in relation to the basic financial statements as a whole.

#### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 48 - 58 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2024, on our consideration of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting and compliance.

*Dana F Cole + Company, LLP*

Ord, Nebraska  
October 30, 2024

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position			Component Unit School Foundation
		Charges for Services	Operating Grants and Contributions	Primary Government		School District Total	
				Governmental Activities	Business-Type Activities		
<b>FUNCTIONS/PROGRAMS</b>							
Primary government							
Governmental activities							
Regular instruction	22,576,134			(22,576,134)		(22,576,134)	
Special education	5,602,253		4,689,111	(913,142)		(913,142)	
Summer school	72,603			(72,603)		(72,603)	
Support services							
Pupils	4,092,059	1,074,116		(3,017,943)		(3,017,943)	
Staff	1,474,766			(1,474,766)		(1,474,766)	
Operation and maintenance of plant	5,606,368			(5,606,368)		(5,606,368)	
Pupil transportation - regular and special education	572,518		55,678	(516,840)		(516,840)	
General and administrative							
General administration							
Board of Education	761,428			(761,428)		(761,428)	
Superintendent	430,630			(430,630)		(430,630)	
District legal services	17,903			(17,903)		(17,903)	
Office of the Principal	3,141,953			(3,141,953)		(3,141,953)	
Business services	2,697,785			(2,697,785)		(2,697,785)	
Community services operations	319,859			(319,859)		(319,859)	
Other grants and private interests	165,499		175,592	10,093		10,093	
State categorical programs	742,518		371,905	(370,613)		(370,613)	
Federal programs	5,879,785		5,807,938	(71,847)		(71,847)	
Debt service							
Principal	815,000			(815,000)		(815,000)	
Interest	25,194			(25,194)		(25,194)	
Capital outlay	1,172,071		100,000	(1,072,071)		(1,072,071)	
Total governmental activities	<u>56,166,326</u>	<u>1,074,116</u>	<u>11,200,224</u>	<u>(43,891,986)</u>		<u>(43,891,986)</u>	

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	Net (Disbursements) Receipts and Changes in Net Position						
	Disbursements	Program Receipts		Primary Government			Component
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	School District Total	Unit School Foundation
FUNCTIONS/PROGRAMS (Continued)							
Primary government (Continued)							
Business-type activities							
School Nutrition Fund	2,700,025	728,365	1,944,380		(27,280)	(27,280)	
Component unit activities							
School Foundation	566,560		323,881			(242,679)	
Total primary government	<u>59,432,911</u>	<u>1,802,481</u>	<u>13,468,485</u>	<u>(43,891,986)</u>	<u>(27,280)</u>	<u>(43,919,266)</u> (242,679)	
General receipts							
Taxes							
Property taxes			27,484,103		27,484,103		
Motor vehicle taxes			2,451,376		2,451,376		
Carline tax			93,138		93,138		
Interest			118,878	420	119,298		
County fines and license fees			372,251		372,251		
State aid			9,780,783		9,780,783		
Homestead exemption			1,103,058		1,103,058		
Pro-rate motor vehicle			77,211		77,211		
Property tax credit			1,859,322		1,859,322		
State apportionment			613,491		613,491		
State and federal funds not restricted to specific functions			19,044		19,044		
Dividends and interest						43,837	
Net realized investment gains						11,096	
Net unrealized investment losses						215,029	
Other receipts			140,169	33,965	174,134		
Total general receipts			<u>44,112,824</u>	<u>34,385</u>	<u>44,147,209</u>	<u>269,962</u>	

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position			Component Unit
			Primary Government		School	
	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	School District Total	School Foundation
CHANGE IN NET POSITION			220,838	7,105	227,943	27,283
NET POSITION, beginning of year			<u>9,832,172</u>	<u>1,081,288</u>	<u>10,913,460</u>	<u>1,917,370</u>
NET POSITION, end of year			<u>10,053,010</u>	<u>1,088,393</u>	<u>11,141,403</u>	<u>1,944,653</u>
<b>ASSETS</b>						
9 Cash and certificates of deposit			1,241,160	1,088,393	2,329,553	365,686
Cash at county treasurer			8,811,850		8,811,850	
Investments						<u>1,585,489</u>
<b>TOTAL ASSETS</b>			<u>10,053,010</u>	<u>1,088,393</u>	<u>11,141,403</u>	<u>1,951,175</u>
<b>LIABILITIES</b>						
Credit card payable						5,094
Payroll taxes payable						<u>1,428</u>
<b>TOTAL LIABILITIES</b>						<u>6,522</u>
<b>NET POSITION</b>						
Restricted						
Capital outlay			191,713		191,713	
Debt service			1,115,328		1,115,328	
School Nutrition Fund				1,088,393	1,088,393	
Endowment						560,326
Unrestricted			<u>8,745,969</u>		<u>8,745,969</u>	<u>1,384,327</u>
<b>TOTAL NET POSITION</b>			<u>10,053,010</u>	<u>1,088,393</u>	<u>11,141,403</u>	<u>1,944,653</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds				
	General Fund	Activities Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds
<b>RECEIPTS</b>					
Local receipts					
Taxes					
Property taxes	25,897,798		908,441	677,864	27,484,103
Motor vehicle taxes	2,451,376				2,451,376
Carline tax	87,796		3,065	2,277	93,138
Interest	81,939	36,939			118,878
Other local sources	203,575				203,575
Student activities		1,074,116			1,074,116
County sources	372,251				372,251
State receipts	18,395,109		100,091	174,403	18,669,603
Federal receipts	4,448,005			1,359,933	5,807,938
Other sources	97,448			14,738	112,186
Total receipts	<u>52,035,297</u>	<u>1,111,055</u>	<u>1,011,597</u>	<u>2,229,215</u>	<u>56,387,164</u>
<b>DISBURSEMENTS</b>					
Regular instruction	22,576,134				22,576,134
Special education	5,602,253				5,602,253
Summer school	72,603				72,603
Support services					
Pupils	2,518,928	1,573,131			4,092,059
Staff	1,463,965			10,801	1,474,766
Operation and maintenance of plant	5,489,224		18,542	98,602	5,606,368
Pupil transportation - regular and special education	572,518				572,518

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds				
	General Fund	Activities Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS (Continued)					
General and administrative					
General administration					
Board of Education	761,428				761,428
Superintendent	430,630				430,630
District legal services	17,903				17,903
Office of the Principal	3,141,953				3,141,953
Business services	2,697,785				2,697,785
Community services	319,859				319,859
Other grants and private interests	165,499				165,499
State categorical programs	695,948			46,570	742,518
Federal programs	4,304,496			1,575,289	5,879,785
Debt service					
Principal			815,000		815,000
Interest			25,194		25,194
Capital outlay	323,130		87,474	761,467	1,172,071
Total disbursements	<u>51,154,256</u>	<u>1,573,131</u>	<u>946,210</u>	<u>2,492,729</u>	<u>56,166,326</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>881,041</u>	<u>(462,076)</u>	<u>65,387</u>	<u>(263,514)</u>	<u>220,838</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		335,016			335,016
Transfers out	(335,016)				(335,016)
Total other financing sources (uses)	<u>(335,016)</u>	<u>335,016</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds				
	General Fund	Activities Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds
NET CHANGE IN FUND BALANCES	546,025	(127,060)	65,387	(263,514)	220,838
FUND BALANCES, beginning of year (as restated)	<u>6,789,089</u>	<u>1,521,021</u>	<u>1,021,759</u>	<u>500,303</u>	<u>9,832,172</u>
FUND BALANCES, end of year	<u><u>7,335,114</u></u>	<u><u>1,393,961</u></u>	<u><u>1,087,146</u></u>	<u><u>236,789</u></u>	<u><u>10,053,010</u></u>
ASSETS					
ASSETS					
Cash (claim on cash) and certificates of deposit	(986,462)	1,393,961	805,860	27,801	1,241,160
County treasurers' balances	<u>8,321,576</u>	<u>                    </u>	<u>281,286</u>	<u>208,988</u>	<u>8,811,850</u>
TOTAL ASSETS	<u><u>7,335,114</u></u>	<u><u>1,393,961</u></u>	<u><u>1,087,146</u></u>	<u><u>236,789</u></u>	<u><u>10,053,010</u></u>
FUND BALANCES					
FUND BALANCES					
Restricted					
Capital outlay				191,713	191,713
Debt services			1,087,146	28,182	1,115,328
Committed					
Student activities		1,393,961			1,393,961
Assigned					
Capital outlay	3,076,150				3,076,150
Employee benefits	143,790				143,790
Subsequent year's budget	407,025				407,025
Unassigned	<u>3,708,149</u>			<u>16,894</u>	<u>3,725,043</u>
TOTAL FUND BALANCES	<u><u>7,335,114</u></u>	<u><u>1,393,961</u></u>	<u><u>1,087,146</u></u>	<u><u>236,789</u></u>	<u><u>10,053,010</u></u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
PROPRIETARY FUND  
AUGUST 31, 2024

	School Nutrition Fund
ASSETS	
Cash and certificates of deposit	<u>1,088,393</u>
NET POSITION	
Restricted	<u>1,088,393</u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS  
 PROPRIETARY FUND  
 FOR THE YEAR ENDED AUGUST 31, 2024

	School Nutrition Fund
<b>OPERATING RECEIPTS</b>	
Interest	420
Student and adult lunch sales	728,365
State sources	16,294
Federal sources	1,928,086
Other nonrevenue receipts	<u>33,965</u>
Total operating receipts	<u>2,707,130</u>
<b>OPERATING DISBURSEMENTS</b>	
Salaries - clerical and paraprofessional staff	54,828
Employee benefits	20,395
Purchased services	2,561,871
Supplies	8,890
Capital outlay	<u>54,041</u>
Total operating disbursements	<u>2,700,025</u>
<b>OPERATING RECEIPTS OVER DISBURSEMENTS</b>	7,105
<b>NET POSITION, beginning of year</b>	<u>1,081,288</u>
<b>NET POSITION, end of year</b>	<u><u>1,088,393</u></u>

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Lincoln County Public Schools District No. 1, North Platte, Nebraska (the District).

Reporting Entity

Lincoln County Public Schools District No. 1, North Platte, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, the North Platte Public Schools Foundation, Inc. (the Foundation), is a component unit, as defined in GASB Statement 14, which is included in the District's reporting entity.

The Foundation is a legally separate, tax-exempt component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska. The Foundation acts primarily as a fundraising organization to provide support to the District and its constituents. The Foundation is governed by a separate Board of Directors. Although the District does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, are restricted to the activities of the District and its constituents by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the District or its constituents, the Foundation is considered a component unit of the District and is discretely presented in the District's financial statements.

Complete financial statements for the North Platte Public Schools Foundation, Inc., can be obtained from the Administrative Offices of Lincoln County Public Schools District No. 1 at 301 West F Street, North Platte, Nebraska, 69101.

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

Basic Financial Statements - Government-Wide Statements

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees, charges, and intergovernmental receipts for support.

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

Basic Financial Statements - Fund Financial Statements

Separate financial statements are provided for governmental, proprietary, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements as applicable.

The financial transactions of the District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements.

Fund Types

The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

The District reports the following major governmental funds:

Governmental Fund Types

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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

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

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees.

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund.

The District reports the following nonmajor governmental funds:

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

Qualified Capital Purpose Undertaking Fund (QCPUF) - The Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund disbursements for the purpose of this fund are not allowed.

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

Cooperative Fund - The Cooperative Fund is used by the District acting as the fiscal agent for any cooperative activity between the District and one or more public agencies as defined in Section 13-803(2) R.R.S. All public agencies, including the District acting as the fiscal agent, shall show the payment for services to a cooperative in their General Fund.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Proprietary Fund Type

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

The fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the District's programs. Since by definition these assets are being held for the benefit of a third party, these funds are not incorporated into the government-wide financial statements. The District currently has no fiduciary funds.

Basis of Accounting

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

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

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

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

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

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, and long-term liabilities, such as debt and compensated absences, are not reported. Right-to-use assets and liabilities related to leases are not reported.

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

North Platte Public Schools Foundation, Inc. - Discretely Presented Component Unit

The North Platte Public Schools Foundation, Inc., maintains its books and records and reports its financial operations on the modified cash basis of accounting. As the accompanying statement of activities and net position - modified cash basis does not include accounts receivable, accounts payable, and other accrued revenues and expenses, the financial statements do not reflect the financial position or the results of operations of the North Platte Public Schools Foundation, Inc., in conformity with GAAP. The statements reflect the fair value of investments.

Receipts and Disbursements

Program Receipts - In the statement of activities, modified cash basis receipts that are directly from each activity or from parties outside the District's taxpayers are reported as program receipts. The District has the following program receipts in each activity:

Instructional services	State and federal grants received and Educational Service Unit receipts
Federal and state programs	Federal and state grants received
School Nutrition	Charges for meals and federal and state reimbursements received

Capital Assets

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

Long-Term Obligations

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments

Lincoln County Public Schools District No. 1

Nebraska statutes provide that the District may, by and with the District's Board of Education, invest the funds of the District in securities, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another. The District held investments with the Nebraska Liquid Asset Fund during the year.

North Platte Public Schools Foundation, Inc. - Discretely Presented Component Unit

The Foundation has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-320, *Not-for-Profit Entities, Investments - Debt and Equity Securities*. FASB ASC 958-320 establishes standards of reporting at fair value certain investments, debt and equity securities, held by not-for-profit organizations.

Therefore, investments in equity securities that have a readily determinable fair value and all investments in debt securities are stated at fair value, with gains and losses included in the statements of activities. Fair value is determined by quoted market values.

Inventories

The District expenses supply items and material when purchased.

Equity Classification

Government-Wide Statements

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

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

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

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Unassigned

This classification includes the residual fund balance for the General Fund and any deficit fund balances for other funds.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

Certified Staff - Employees are allowed 10 days per year for sick leave. Certified staff employees are allowed to accumulate sick leave up to 75 days. Accumulated sick leave terminates upon resignation, retirement, dismissal, or death, except if the employee qualifies for the sick leave incentive program in Note 9. Certified staff employees are allowed up to 5 days of bereavement leave with no accumulation or compensation of unused bereavement leave. Certified staff employees are allowed three personal leave days per year. Unused personal leave may be added to accumulated sick leave or will be paid to the employee at the substitute teacher pay rate.

Classified Staff - Employees are allowed up to 8 hours per month for sick leave. Classified staff employees are allowed to accumulate sick leave up to 600 hours. Accumulated leave terminates upon resignation, retirement, dismissal, or death. Classified staff employees are allowed 10 - 24 personal leave hours per year. Classified staff employees in Category A (as defined in the Classified Employee Handbook) earn between 5 - 14 hours of vacation leave per month and may accumulate 64 - 168 hours of vacation leave based on length of employment.

These modified cash basis statements do not make any provision for unpaid leave liabilities.

Use of Estimates

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

Leases

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subscription-based Information Technology Arrangements

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

NOTE 2. CASH AND INVESTMENTS

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of August 31, 2024, all the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

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

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

Risks

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

1. Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits, investments, or collateral securities in the possession of a third party.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Risks (Continued)

2. Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
3. Interest Rate Risk - for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT

The Foundation has adopted FASB ASC 820-10, *Fair Value Measurements*, which provides a framework for measuring fair value under GAAP. FASB ASC 820-10 applies to all financial instruments that are being measured and reported on a fair value basis.

As defined in FASB ASC 820-10, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Foundation uses various methods including market, income, and cost approaches. Based on these approaches, the Foundation often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market-corroborated, or generally unobservable inputs. The Foundation utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Foundation is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2 - Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.

Level 3 - Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models, and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. INVESTMENTS - NORTH PLATTE PUBLIC SCHOOLS FOUNDATION, INC. - COMPONENT UNIT  
(Continued)

For the fiscal year ended August 31, 2024, the application of valuation techniques applied to similar assets has been consistent. The following is a description of the valuation methodologies used for instruments measured at fair value:

Marketable Equity Securities

The fair value of marketable equity securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market activity of the instrument.

Fair Value on a Recurring Basis

The table below presents the balances of assets measured at August 31, 2023, at fair value on a recurring basis.

	Total	Level 1	Level 2	Level 3
Mutual Funds	<u>1,674,887</u>	<u>1,674,887</u>	<u>      </u>	<u>      </u>

The carrying amounts, market value, unrealized gains, and unrealized losses of the Level 1 marketable securities at August 31, 2024, are as follows:

	Cost or Amortized Cost	Unrealized Gain	Fair Value
Mutual Funds	<u>1,331,788</u>	<u>197,917</u>	<u>1,529,705</u>

Management evaluates securities for other than temporary impairment at least on a quarterly basis, and more frequently when economic or market concerns warrant such evaluation. Consideration is given to (1) the length of time and the extent to which the fair value has been less than cost, (2) the financial conditions and near-term prospects of the issuer, and (3) the intent and ability of the Foundation to retain its investments in the issuer for a period of time sufficient to allow for any anticipated recovery in fair value. As management has the ability to hold securities for the foreseeable future, no declines are deemed to be other than temporary.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 4. FUNDS HELD BY COUNTY TREASURER

The following funds were held by the county treasurer at August 31, 2024. These funds were transferred to the District subsequent to the fiscal year end August 31, 2024.

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Total
Lincoln County	<u>8,321,576</u>	<u>    </u>	<u>208,988</u>	<u>281,286</u>	<u>8,811,850</u>

NOTE 5. RETIREMENT PLAN

Plan Description

Lincoln County Public Schools District No. 1, North Platte, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

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

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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

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

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022 to June 30, 2023 (and from July 1, 2023 through August 31, 2024). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2024, was \$2,975,120.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$32,021,954. Total covered payroll was \$30,119,263. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT

Bonds Payable

On April 5, 2016, the District issued General Obligation Refunding Bonds, Series 2020, in the amount of \$4,555,000, the proceeds of which were used to refinance the Series 2014C General Obligation Refunding Bonds and Series 2016 Limited Tax Improving Bonds. The bond issue provides for maturities over the period from December 15, 2016 through December 15, 2026, when the bonds will be repaid in full. The District does not have the option to call the bonds before maturity. Interest is payable semiannually on June 15 and December 15 of each year at rates ranging from 1.15% - 1.50%.

Changes to bonds payable for the year ended August 31, 2024, are as follows:

Bonds outstanding, September 1, 2023	2,165,000
Payments of current maturities	<u>(815,000)</u>
Bonds outstanding, August 31, 2024	<u>1,350,000</u>
Current maturities within one year	<u>830,000</u>

The District does not have any direct placements or direct borrowing of long-term debt.

Debt service requirements at August 31, 2024, were as follows:

Years Ended August 31,	2020 Series Bonds Payable Principal	Interest	Total
2025	830,000	13,482	843,482
2026	255,000	5,824	260,824
2027	<u>265,000</u>	<u>1,988</u>	<u>266,988</u>
	<u>1,350,000</u>	<u>21,294</u>	<u>1,371,294</u>

NOTE 7. RISK MANAGEMENT

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 8. FEDERAL AWARD PROGRAMS

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

NOTE 9. LEASES, COMMITMENTS, AND CONTINGENCIES

The District has operating leases on various copiers, computer equipment, and other equipment. The original terms of the leases vary with 3 - 4 year commitments. The monthly lease payments on these vary with each lease.

NOTE 9. LEASES, COMMITMENTS, AND CONTINGENCIES (Continued)

At August 31, 2024, a schedule of the future minimum lease payments required under the above is as follows:

Years Ending August 31,	Amount
2025	72,334
2026	72,334
2027	72,334
2028	72,334
2029	61,899
	351,235

The District has a sick leave incentive program for all eligible certified employees. The plan allows certified employees who (1) are at least 55 years of age on or before September 1, of the school year in which the employee resigns; (2) have completed 15 or more consecutive years of credited service; (3) have given unconditional written notice of resignation effective at the end of that school year on or before February 1 of the resignation year; and (4) have not been issued a notice of possible nonrenewal, cancellation, or termination in the resignation year, to participate in the sick leave incentive program. Benefits are based on the total number of unused sick days at the end of employment. Certified employees will be paid in January of the school year following resignation at the short-term substitute rate per day that was in effect as of the resignation year. These modified cash basis statements do not make any provision for unpaid leave liabilities.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 10. INTERFUND TRANSFERS

The District made the following transfers that were expensed in the General Fund during the year.

General Fund Category	Transferred to Fund	
Buildings, Transportation, and Technology	Depreciation	1,529,049
Regular instruction	Employee Benefit	154,000
Student support	Activities	335,016
		<u>2,018,065</u>

The transfers have been eliminated as the Depreciation and Employee Benefit Funds are components of the General Fund.

NOTE 11. COMMODITIES

The accompanying financial statements do not include food commodities, which were received during the year ended August 31, 2024, and have a value of \$201,586.

NOTE 12. OPERATING LEASES - LESSOR

The District leases land and a building on District property to Verizon Communications, Inc. The property is leased on a bid basis with a lease term of five years. The lease may be extended by three 5-year periods through 2032. The lease income will increase 3% at the beginning of each 5-year period should the lease be extended by both parties.

The following is a schedule of minimum future rentals from noncancelable operating leases with remaining lease terms in excess of one year as of August 31, 2024, net of contingent rentals, which are insignificant in amount:

Years Ending August 31,	Amount
2025	18,276
2026	<u>18,276</u>
	<u>36,552</u>

NOTE 13. IMPLICATIONS OF COVID-19

Throughout the fiscal year ended August 31, 2024, the District has held classes on the premises with certain exceptions and modifications to meet health department requirements and specific student and staff situations.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 13. IMPLICATIONS OF COVID-19 (Continued)

The District has been allocated federal funding for COVID-19 related disbursements, including protective equipment and supplies, technology, and custodial cleaning.

The District was allocated \$6,473,336 through the Consolidated Appropriations Act (CAA) of 2021, ESSER III funding. Funds received from ESSER III through August 31, 2024, were \$6,473,336.

NOTE 14. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events for potential recognition or disclosure through October 30, 2024, the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through the Nebraska Department of Health and Human Services Medicaid Cluster			
Medical Assistance Program	052305NE5ADM	93.778	<u>330,351</u>
<u>U.S. Department of Education</u>			
Passed through the Nebraska Department of Education			
Elementary and Secondary School Emergency Relief (ESSER I and II) Fund	47-0498596	84.425U	95,244
Elementary and Secondary School Emergency Relief (ESSER III)	47-0498596	84.425	<u>2,428,126</u>
			<u>2,523,370</u>
Special Education Cluster (IDEA)			
Special Education - Grants to States (IDEA, Part B)	47-0498596	84.027	1,125,000
Special Education - Preschool Grants (IDEA Preschool)	47-0498596	84.173	32,406
Total Special Education Cluster (IDEA)			<u>1,157,406</u>
Title I Grants to Local Educational Agencies (LEAs)	47-0498596	84.010	1,090,356
Special Education - Grants for Infants and Families with Disabilities	47-0498596	84.181	17,128
Education for Homeless Children and Youths Grants for State and Local Activities	47-0498596	84.196	15,300
Twenty-First Century Community Learning Center	47-0498596	84.287	243,770
Supporting Effective Instruction State Grants	47-0498596	84.367	172,094
Student Support and Academic Enrichment Grants	47-0498596	84.424	103,324
American Rescue Plan Elementary and Secondary School Emergency Relief - Homeless Children and Youth (ARP-HCY)	47-0498596	unknown	302,095
Career and Technical Education - Basic Grants to States (Perkins IV)	47-0498596	84.048	<u>85,140</u>
Total U.S. Department of Education			<u>5,709,983</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED AUGUST 31, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed through the Nebraska Department of Health and Human Services			
National School Lunch Program - Food Commodities Received - noncash award	47-6004045	10.555	201,586
Passed through Nebraska Department of Education			
School Breakfast Program	47-6004045	10.553	592,448
National School Lunch Program	47-6004045	10.555	<u>1,335,638</u>
Total Child Nutrition Cluster			<u>2,129,672</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>8,170,006</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2024

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Lincoln County Public Schools District No. 1, North Platte, Nebraska. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The schedule of expenditures of federal awards is presented on the modified cash basis of accounting.

NOTE 3. INDIRECT COST RATE

The District did not elect to use the 10% de minimis cost rate.

NOTE 4. SUBRECIPIENTS

Lincoln County Public Schools District No. 1, North Platte, Nebraska, provided no federal awards to subrecipients.

NOTE 5. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
<b>RECEIPTS</b>					
Taxes					
Property taxes	25,897,798				25,897,798
Carline tax	87,796				87,796
Motor vehicle taxes	2,451,376				2,451,376
Interest	5,177	71,857	4,905		81,939
Other local sources	203,575				203,575
County sources	372,251				372,251
State sources	18,395,109				18,395,109
Federal sources	4,448,005				4,448,005
Other sources	97,448				97,448
Total receipts	<u>51,958,535</u>	<u>71,857</u>	<u>4,905</u>	<u>          </u>	<u>52,035,297</u>
<b>DISBURSEMENTS</b>					
Regular instruction	21,989,166	786,035	154,982	(354,049)	22,576,134
Special education	5,602,253				5,602,253
Summer school	72,603				72,603
Support services					
Pupils	2,518,928				2,518,928
Staff	2,313,965			(850,000)	1,463,965
Operation and maintenance of plant	5,684,224			(195,000)	5,489,224
Pupil transportation - regular	526,798			(50,000)	476,798
Pupil transportation - special education	95,720				95,720
General and administrative					
General administration					
Board of Education	761,428				761,428
Superintendent	430,630				430,630

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
DISBURSEMENTS (Continued)					
General and administrative (Continued)					
General administration (Continued)					
District legal services	17,903				17,903
Office of the Principal	3,141,953				3,141,953
Business services	2,931,785			(234,000)	2,697,785
Community services	319,859				319,859
Other grants and private interests	165,499				165,499
State categorical programs	695,948				695,948
Federal programs	4,304,496				4,304,496
Capital outlay		323,130			323,130
Total disbursements	<u>51,573,158</u>	<u>1,109,165</u>	<u>154,982</u>	<u>(1,683,049)</u>	<u>51,154,256</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>385,377</u>	<u>(1,037,308)</u>	<u>(150,077)</u>	<u>1,683,049</u>	<u>881,041</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		1,529,049	154,000	(1,683,049)	
Transfers out	(335,016)				(335,016)
Total other financing sources (uses)	<u>(335,016)</u>	<u>1,529,049</u>	<u>154,000</u>	<u>(1,683,049)</u>	<u>(335,016)</u>
NET CHANGE IN FUND BALANCES	50,361	491,741	3,923		546,025
FUND BALANCE, beginning of year	<u>4,064,813</u>	<u>2,584,409</u>	<u>139,867</u>		<u>6,789,089</u>
FUND BALANCE, end of year	<u><u>4,115,174</u></u>	<u><u>3,076,150</u></u>	<u><u>143,790</u></u>		<u><u>7,335,114</u></u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
ASSETS					
ASSETS					
Cash and certificates of deposit	(4,206,402)	3,076,150	143,790		(986,462)
County treasurers' balances	<u>8,321,576</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>8,321,576</u>
<b>TOTAL ASSETS</b>	<u><u>4,115,174</u></u>	<u><u>3,076,150</u></u>	<u><u>143,790</u></u>	<u><u>                    </u></u>	<u><u>7,335,114</u></u>
FUND BALANCE					
FUND BALANCE					
Assigned					
Capital outlay		3,076,150			3,076,150
Employee benefits			143,790		143,790
Subsequent year's budget	407,025				407,025
Unassigned	<u>3,708,149</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>3,708,149</u>
<b>TOTAL FUND BALANCE</b>	<u><u>4,115,174</u></u>	<u><u>3,076,150</u></u>	<u><u>143,790</u></u>	<u><u>                    </u></u>	<u><u>7,335,114</u></u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,  
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2024

	Bond Fund	Special Building Fund	Cooperative Fund	Total
<b>RECEIPTS</b>				
Local receipts				
Property taxes	175	677,689		677,864
Carline tax		2,277		2,277
State receipts		174,403		174,403
Federal receipts		1,359,933		1,359,933
Other			14,738	14,738
Total receipts	<u>175</u>	<u>2,214,302</u>	<u>14,738</u>	<u>2,229,215</u>
<b>DISBURSEMENTS</b>				
Instructional support			10,801	10,801
Operation and maintenance of plant		98,602		98,602
State programs		46,570		46,570
Federal programs		1,575,289		1,575,289
Capital outlay		761,467		761,467
Total disbursements		<u>2,481,928</u>	<u>10,801</u>	<u>2,492,729</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	175	(267,626)	3,937	(263,514)
FUND BALANCES, beginning of year	<u>28,007</u>	<u>459,339</u>	<u>12,957</u>	<u>500,303</u>
FUND BALANCES, end of year	<u>28,182</u>	<u>191,713</u>	<u>16,894</u>	<u>236,789</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,  
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2024

	Bond Fund	Special Building Fund	Cooperative Fund	Total
ASSETS				
ASSETS				
Cash	28,182	(17,275)	16,894	27,801
Cash at county treasurers	_____	208,988	_____	208,988
TOTAL ASSETS	28,182	191,713	16,894	236,789
FUND BALANCES				
FUND BALANCES				
Restricted				
Debt service	28,182			28,182
Capital outlay		191,713		191,713
Unassigned			16,894	16,894
Total fund balances	28,182	191,713	16,894	236,789
TOTAL FUND BALANCES				

See accompanying notes to financial statements.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>4,064,813</u>	<u>6,630,020</u>
RECEIPTS			
Local sources			
Taxes			
1100 Property taxes	28,913,050	25,897,798	24,313,958
1115 Carline tax		87,796	81,864
1125 Motor vehicle taxes		2,451,376	2,381,254
1510 Interest		5,177	3,628
1911 Local license fees and fines		27,983	21,163
1920 Contributions and donations from private sources			10,500
1925 Corporate grants and private interests		175,592	226,466
Total local sources	<u>28,913,050</u>	<u>28,645,722</u>	<u>27,038,833</u>
County sources			
2110 Fines and license fees		<u>372,251</u>	<u>308,800</u>
State sources			
3110 State aid		9,780,783	10,489,135
3120 Special education		4,689,111	2,207,372
3125 Special education transportation		55,678	26,642
3130 Homestead exemption		1,039,783	853,425
3131 Property tax credit		1,752,665	1,483,834
3155 Textbook loan		19,044	
3180 Pro-rate motor vehicle		72,649	83,075
3400 State apportionment		613,491	632,742
3535 Payments for high ability learners			27,034
3540 State early childhood		142,408	166,498
3541 Early childhood endowment grants		188,333	188,580
3551 Career education		27,324	
3590 Extended learning opportunity grants		13,840	
Total state sources		<u>18,395,109</u>	<u>16,158,337</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)			
Federal sources	25,444,207		
4105 Universal Services Fund (E-Rate)		203,547	761,520
4416 IDEA Part C, Planning Region Team		19,785	15,799
4418 IDEA Part B, PEAK projects		17,007	
4421 IDEA Part B (611) ARP base and enrollment poverty allocation			61,388
4505 Title I, Part A: ESSA Improving Basic Programs Operated by Local Educational Agencies		914,789	544,494
4509 Title II, Part A ESSA Supporting Effective Instruction		217,727	142,359
4516 IDEA preschool (619)/IDEA enrollments/ poverty (619) base allocation		32,216	31,829
4518 IDEA Part B (611) base and enrollment poverty allocation		1,005,589	997,041
4521 IDEA Part B proportionate share		79,643	49,615
4523 IDEA special projects		29,833	
4525 Federal vocational and applied technology education (Carl Perkins)		60,257	48,952
4530 Other federal categorical receipts		236,183	245,497
4531 Title IV, Part B ESSA 21st Century Community Learning Centers		181,953	195,129
4708 Medicaid in Public School (MIPS)		37,671	
4709 Medicaid Administrative Activities (MAAPS)		185,244	140,598
4969 Title IV, Part A ESSA Student Support and Academic Enrichment Grants		7,294	57,315
4988 American Rescue Plan - Expanded Learning Collaborative Afterschool (ARP ESSER III)		56,232	
4989 American Rescue Plan - Expanded Learning Collaborative Summer School (ARP ESSER III)		14,588	31,064
4991 McKinney-Vento Homeless		24,188	40,611
4997 Elementary and Secondary School Emergency Relief (CRRSA - ESSER II)		103,904	269,135
4998 Elementary and Secondary School Emergency Relief (ARP - ESSER III)		1,020,355	1,329,948
Total federal sources	<u>25,444,207</u>	<u>4,448,005</u>	<u>4,962,294</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)			
Nonrevenue receipts			
5690 Other nonrevenue receipts		97,448	71,237
Total receipts	54,357,257	51,958,535	48,539,501
TOTAL FUNDS AVAILABLE		56,023,348	55,169,521
DISBURSEMENTS			
Instructional services			
1100 Regular instruction	54,845,928	21,989,166	21,657,861
1200 Special education		5,602,253	5,272,289
1300 Summer school		72,603	47,252
Support services			
2100 Pupils		2,518,928	2,501,018
2200 Staff		2,313,965	1,910,892
2600 Operation and maintenance of plant		5,684,224	5,983,041
2710 Pupil transportation - regular		526,798	577,988
2712 Pupil transportation - special education		95,720	130,964
General and administrative			
General administration			
2310 Board of Education		761,428	759,516
2320 Superintendent		430,630	411,362
2330 District legal services		17,903	36,187
2410 Office of the Principal		3,141,953	3,070,370
2510 Fiscal services		2,931,785	3,020,902
3300 Community services operations		319,859	326,248
3400 Other grants and private interests		165,499	283,343
3500 State categorical programs		695,948	392,684
6000 Federal programs		4,304,496	4,390,456
8000 Activities Fund support		335,016	332,335
Total disbursements	54,845,928	51,908,174	51,104,708
FUND BALANCE, end of year		4,115,174	4,064,813

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>(4,206,402)</u>	<u>(3,863,121)</u>
County treasurers		<u>8,321,576</u>	<u>7,927,934</u>
TOTAL FUND BALANCE		<u><u>4,115,174</u></u>	<u><u>4,064,813</u></u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 DEPRECIATION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>2,584,409</u>	<u>3,349,325</u>
RECEIPTS			
Interest		71,857	39,795
Transfer from the General Fund	<u>910,000</u>	<u>1,529,049</u>	<u>1,417,432</u>
Total receipts	<u>910,000</u>	<u>1,600,906</u>	<u>1,457,227</u>
TOTAL FUNDS AVAILABLE		<u>4,185,315</u>	<u>4,806,552</u>
DISBURSEMENTS			
Capital outlay	4,435,782	323,130	1,367,661
Supplies		<u>786,035</u>	<u>854,482</u>
Total disbursements	<u>4,435,782</u>	<u>1,109,165</u>	<u>2,222,143</u>
FUND BALANCE, end of year		<u>3,076,150</u>	<u>2,584,409</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>3,076,150</u>	<u>2,584,409</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 EMPLOYEE BENEFIT FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>139,867</u>	<u>136,949</u>
RECEIPTS			
Nonprogram receipts		4,905	1,051
Transfers from the General Fund	<u>259,999</u>	<u>154,000</u>	<u>113,000</u>
Total receipts	<u>259,999</u>	<u>158,905</u>	<u>114,051</u>
TOTAL FUNDS AVAILABLE		<u>298,772</u>	<u>251,000</u>
DISBURSEMENTS			
Early retirement or voluntary terminations	<u>300,000</u>	<u>154,982</u>	<u>111,133</u>
FUND BALANCE, end of year		<u>143,790</u>	<u>139,867</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>143,790</u>	<u>139,867</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 ACTIVITIES FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>1,521,021</u>	<u>1,600,285</u>
RECEIPTS			
Local sources			
Interest	20,000	36,939	10,727
Activities receipts	<u>1,733,559</u>	<u>1,074,116</u>	<u>1,040,122</u>
Total local sources	<u>1,753,559</u>	<u>1,111,055</u>	<u>1,050,849</u>
General Fund support	<u>120,000</u>	<u>335,016</u>	<u>332,335</u>
Total receipts	<u>1,873,559</u>	<u>1,446,071</u>	<u>1,383,184</u>
TOTAL FUNDS AVAILABLE		<u>2,967,092</u>	<u>2,983,469</u>
DISBURSEMENTS			
Other disbursements	<u>2,000,000</u>	<u>1,573,131</u>	<u>1,462,448</u>
FUND BALANCE, end of year		<u>1,393,961</u>	<u>1,521,021</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>1,393,961</u>	<u>1,521,021</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SCHOOL NUTRITION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>1,081,288</u>	<u>864,190</u>
<b>RECEIPTS</b>			
Interest	1,000	420	186
Lunch sales	846,000	728,365	724,926
State sources	15,000	16,294	35,630
Federal sources	2,145,000	1,928,086	2,025,653
Other nonrevenue receipts	41,000	33,965	40,007
Total receipts	<u>3,048,000</u>	<u>2,707,130</u>	<u>2,826,402</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>3,788,418</u>	<u>3,690,592</u>
<b>DISBURSEMENTS</b>			
Salaries - clerical and paraprofessional staff	75,000	54,828	70,349
Employee benefits	25,000	20,395	31,003
Purchased services	2,000,000	2,561,871	2,372,840
Supplies	100,000	8,890	27,639
Food			227
Capital outlay	848,000	54,041	107,246
Total disbursements	<u>3,048,000</u>	<u>2,700,025</u>	<u>2,609,304</u>
FUND BALANCE, end of year		<u>1,088,393</u>	<u>1,081,288</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>1,088,393</u>	<u>1,081,288</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>28,007</u>	<u>143,117</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	_____	<u>175</u>	<u>6,357</u>
State sources			
Pro-rate motor vehicle	_____	_____	<u>83</u>
Total receipts	=====	<u>175</u>	<u>6,440</u>
TOTAL FUNDS AVAILABLE		<u>28,182</u>	<u>149,557</u>
DISBURSEMENTS			
Other			200
Principal			120,000
Interest	_____	_____	<u>1,350</u>
Total disbursements	=====	_____	<u>121,550</u>
FUND BALANCE, end of year		<u>28,182</u>	<u>28,007</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>28,182</u>	<u>27,935</u>
County treasurers		<u>          </u>	<u>      72</u>
TOTAL FUND BALANCE		<u><u>28,182</u></u>	<u><u>28,007</u></u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SPECIAL BUILDING FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2024  
WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>459,339</u>	<u>217,909</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	750,000	677,689	712,714
Carline tax	<u>2,000</u>	<u>2,277</u>	<u>2,400</u>
Total local sources	<u>752,000</u>	<u>679,966</u>	<u>715,114</u>
State sources			
Homestead exemption		26,972	25,024
Property tax credit		45,464	43,508
Pro-rate motor vehicle		1,967	2,433
School Safety and Security Act		<u>100,000</u>	
Total state sources		<u>174,403</u>	<u>70,965</u>
Federal sources			
Elementary and Secondary School Emergency Relief (ESSER II)	1,392,410		810,466
Elementary and Secondary School Emergency Relief (ESSER III)	<u>2,008,671</u>	<u>1,359,933</u>	<u>1,770,196</u>
Total federal sources	<u>3,401,081</u>	<u>1,359,933</u>	<u>2,580,662</u>
Other nonrevenue receipts			
Nonrevenue receipts	<u>110,000</u>		<u>166,013</u>
Total receipts	<u>4,263,081</u>	<u>2,214,302</u>	<u>3,532,754</u>
TOTAL FUNDS AVAILABLE		<u>2,673,641</u>	<u>3,750,663</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
<b>DISBURSEMENTS</b>			
Purchased services		98,602	38,000
State programs	100,000	46,570	
Federal programs	1,949,065	1,575,289	2,491,840
Capital outlay	2,594,177	761,467	761,484
Total disbursements	4,643,242	2,481,928	3,291,324
FUND BALANCE, end of year		191,713	459,339
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		(17,275)	234,438
County treasurers		208,988	224,901
TOTAL FUND BALANCE		191,713	459,339

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>1,021,759</u>	<u>1,014,254</u>
<b>RECEIPTS</b>			
Local sources			
Taxes			
Property taxes	1,009,483	908,441	910,586
Carline tax		<u>3,065</u>	<u>3,056</u>
Total local sources	<u>1,009,483</u>	<u>911,506</u>	<u>913,642</u>
State sources			
Homestead exemption		36,303	31,860
Property tax credit		61,193	55,394
Pro-rate motor vehicle	2,000	<u>2,595</u>	<u>3,137</u>
Total state sources	<u>2,000</u>	<u>100,091</u>	<u>90,391</u>
Total receipts	<u>1,011,483</u>	<u>1,011,597</u>	<u>1,004,033</u>
TOTAL FUNDS AVAILABLE		<u>2,033,356</u>	<u>2,018,287</u>
<b>DISBURSEMENTS</b>			
Principal	815,000	815,000	805,000
Interest	24,794	24,794	35,528
Purchased services		18,542	36,600
Capital outlay	165,600	87,474	119,000
Bond issue cost and other expense	400	<u>400</u>	<u>400</u>
Total disbursements	<u>1,005,794</u>	<u>946,210</u>	<u>996,528</u>
FUND BALANCE, end of year		<u>1,087,146</u>	<u>1,021,759</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>805,860</u>	<u>735,398</u>
County treasurers		<u>281,286</u>	<u>286,361</u>
TOTAL FUND BALANCE		<u><u>1,087,146</u></u>	<u><u>1,021,759</u></u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 COOPERATIVE FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 WITH COMPARATIVE TOTALS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>12,957</u>	<u>324</u>
<b>RECEIPTS</b>			
Local sources			
Interest			34,270
Local receipts	100,000		
Nonrevenue receipts		<u>14,738</u>	<u>30,058</u>
Total local sources	<u>100,000</u>	<u>14,738</u>	<u>64,328</u>
Total receipts	<u>100,000</u>	<u>14,738</u>	<u>64,328</u>
TOTAL FUNDS AVAILABLE		<u>27,695</u>	<u>64,652</u>
<b>DISBURSEMENTS</b>			
Instructional expenses		10,801	
Operation and maintenance of plant	<u>100,000</u>	<u>10,801</u>	<u>51,695</u>
Total disbursements	<u>100,000</u>	<u>10,801</u>	<u>51,695</u>
FUND BALANCE, end of year		<u>16,894</u>	<u>12,957</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>16,894</u>	<u>12,957</u>

See accompanying notes to budgetary schedules.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 NOTES TO BUDGETARY SCHEDULES  
 YEAR ENDED AUGUST 31, 2024

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

Basis of Accounting

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

Budget Law

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

For budgetary reporting transfers to the Depreciation and Employee Benefit Funds are included as disbursements of the General Fund. Activities of the North Platte Public Schools Foundation, Inc., are not included since it is a separate legal entity. Payments from the General and Building Funds to the Foundation are reflected as lease payments in those funds.

Comparative Data

Comparative data for the prior year has been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (modified cash basis).

Reconciliation

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

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

Receipts over disbursements - financial reporting basis	
General Fund	<u>546,025</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	50,361
Depreciation Fund	491,741
Employee Benefit Fund	<u>3,923</u>
	<u>546,025</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2024

	Balance 09/01/23	Receipts	Disbursements	Balance 08/31/24
Activity Tickets	798	326,816	364,685	(37,072)
Activity Office	64	31,948	53,263	(21,251)
Concessions	(2,226)	45,362	49,645	(6,508)
GNAC	568	3,205	568	3,205
Activity Office Fundraiser	(15,026)	10,402	7,340	(11,963)
Football Fundraiser	9,525	39,123	43,722	4,925
Volleyball Fundraiser	9,103	7,675	7,186	9,592
Wrestling Fundraiser	5,820	8,362	8,897	5,284
Softball Fundraiser	5,504	6,652	8,270	3,886
Boys' Basketball Fundraiser	1,406	14,706	9,695	6,417
Girls' Basketball Fundraiser	1,191	12,530	11,267	2,453
Swimming Fundraiser	1,817	3,837	4,527	1,127
Boys' Soccer Fundraiser	3,875	5,715	3,754	5,836
Girls' Soccer Fundraiser	2,475	8,767	6,091	5,151
Boys' Track Fundraiser	1,880	4,598	3,534	2,944
Girls' Track/CC Fundraiser	1,937		893	1,043
Boys' Tennis Fundraiser	2,120	1,252	240	3,132
Girls' Tennis Fundraiser	4,555	6,125	267	10,413
Boys' Golf Fundraiser	383	1,281	654	1,010
Girls' Golf Fundraiser	729	1,044	1,195	578
Biology Fundraiser	1,474			1,474
Crew Fundraiser	194			194
TeamMates Fundraiser	3,034		251	2,784
Unified Bowling Fundraiser	2,102	500	1,001	1,602
Power Lifting Fundraiser	1,051	6,493	5,443	2,101
Unified Track	811	4,045	1,233	3,624
Esports Fundraiser	854			854
Cross Country Fundraiser	12,637	4,200	5,972	10,865
Speech Fundraiser	1,322	2,798	1,363	2,758
Circle of Friends	2,308	1,650	310	3,648
Booster Club Fundraiser	22,336	31,210	38,241	15,305
Middle School Concessions	1,971	5,757	7,308	419
Middle School Ticket Office	18,315	(797)	12,057	5,462
Middle School Athletics Administration	19,068	10,812	6,460	23,420

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024

	Balance 09/01/23	Receipts	Disbursements	Balance 08/31/24
Middle School Football		13,242	13,183	59
Middle School Wrestling		4,809	4,739	70
Middle School Volleyball	3,798	3,838	3,022	4,614
Middle School Boys' Basketball	9,005	2,343	2,000	9,348
Middle School Girls' Basketball	2,419	1,792	2,080	2,131
Middle School Track	1,074	803	560	1,317
Middle School Cross Country	(383)	1,000	567	50
Middle School Football Fundraiser	10,204		1,113	9,091
Middle School Wrestling Fundraiser	1,494	2,689	2,985	1,199
Middle School Volleyball Fundraiser	6,937	357	988	6,306
Middle School Boys' Basketball Fundraiser	1,056	(1,019)		37
Middle School Girls' Basketball Fundraiser	8,775		500	8,275
Middle School Track Fundraiser	9,442	4,252	2,897	10,798
Middle School Cross Country Fundraiser	1,275	1,269	960	1,584
Middle School Robotic	312			312
Varsity Cheerleaders	(2,727)	52,461	46,547	3,188
Homecoming	350	7,505	9,079	(1,224)
Pacers	(3,988)	21,462	13,203	4,271
Flag Corps	2,315	3,185	4,188	1,312
NPHS Musical	60,189	18,820	19,371	59,638
Advance Acting	7,073	8,840	7,216	8,697
Freshman Class	457		456	1
Sophomore Class	500	456	1,450	(494)
Junior Class	(486)	8,640	6,704	1,450
Senior Class	9,786	5,838	4,577	11,047
Environmental Club	640			640
Art Club	2,263	248	480	2,031
Debate	1,732			1,732
Drama	149	5,879	6,657	(629)
FBLA	842			842
FCCLA	1,462	588	340	1,710
Journalism	(8,916)	12,805	1,317	2,573
Key Club	1,655	3,400	3,603	1,451
Mock Trial	442	500	752	190

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024

	Balance 09/01/23	Receipts	Disbursements	Balance 08/31/24
National Honor Society	2,748	7,982	5,165	5,566
Skills USA	6,407	12,931	9,693	9,645
Student Council	7,531	20,570	23,983	4,118
Foreign Language Club	342	3,954	3,117	1,179
FFA	91,705	63,934	34,144	121,495
Dungeons & Dragons	75	240	42	274
Video Production	1,210	1,170	1,526	855
GSA Club	444			444
Fee Support	377	26,000	26,197	179
Counselors	2,873			2,873
AP Testing	1,203			1,203
Scholarship	15,944			15,944
Dual Credit - HS	259,015	68,796	78,620	249,191
Principal Contingency	4,407	16,841	5,787	15,460
Faculty	(959)	959		
Restitution	50			50
NPHS School Store (SPED)	2,460	2,044	1,467	3,037
Band Uniform Fund	(1,282)	1,282		
Choir Robe Fund		173		173
High School Book Fines	19,544	643	1,936	18,251
Library Fines	4,348	4,161	4,653	3,856
P.E. Fines	653	199		852
Art Supplies	13,910	7,533	8,849	12,594
Auto Shop	13,477	4,914	13,408	4,983
Band	6,642	12,709	16,608	2,743
Bulldogger	(137)	2,825	2,524	164
Drafting	1,755	148		1,903
Electronics	4,543	517	18	5,042
Foods	5,730	6,034	5,396	6,368
Orchestra	3,315		462	2,852
Vocal	3,978	1,086	2,215	2,850
Welding	445	2,636	1,902	1,179
Woods	1,123	7,912	6,454	2,581
Photography Class	3,456	2,943	16	6,383

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024

	Balance 09/01/23	Receipts	Disbursements	Balance 08/31/24
FCA Design	948	926	702	1,171
Elementary Book Fines	9,309	1,989	2,766	8,533
Elementary - Buffalo	3,557	6,670	9,315	912
Madison	142			142
Elementary - Cody	11,528	14,721	13,699	12,549
Elementary - Jefferson	7,526	6,698	4,248	9,976
Elementary - Lincoln	10,782	3,340	1,180	12,941
Elementary - Washington	24,666	7,824		32,490
Elementary - McDonald	6,680	2,591	2,804	6,467
Elementary - Eisenhower	4,828	29,633	31,219	3,243
Buffalo Social Committee	250	413	523	139
Adams Middle School	6,322	7,853	4,496	9,680
Adams - Student Council	9,842	9,895	9,101	10,636
Adams - Journalism	9,103	2,281	5,458	5,926
Adams - Music/Swing Choir	(1,412)	22,577	20,589	576
Adams - Library Fines	1,098	30		1,128
MS Speech Club	483	797	680	600
MS Environmental Club	713			713
MS Store (SPED)	21	230	67	184
Adams Band	2,779	6,193	6,481	2,491
Madison Middle School	40,451	10,085	2,081	48,455
Madison Band/Chorus	10,021	33	353	9,701
Madison Student Council	1,485	1,896	1,884	1,497
Elementary Orchestra	1,302	3,602	2,842	2,062
Elementary - Hall	2,766			2,766
Elementary - Lake/Osgood	16,526	4,184	5,414	15,296
Adams Art Club	969	1,245	570	1,643
Adams Chess Club	591	462	425	628
Adams Unified Schools	200			200
TLC	3,361			3,361
Kids Club	95,784	5,361	7,839	93,306
District	1,072	18,475	19,538	9
Mental Health	3,785	6,200	9,948	37
McKinley Rentals	10,396		600	9,796

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024

	Balance			Balance
	09/01/23	Receipts	Disbursements	08/31/24
Rentals	38,500	6,110	10,000	34,610
Camps	1,345			1,345
Revolving Account	11,976	6,980	16,221	2,736
Interest	9,252	36,938	32,550	13,640
Bus/Van Depreciation	21,626			21,626
Computer Insurance	22,081	18,493	635	39,939
Verizon Tower Rental	241,748	34,440	169,112	107,077
Technology	98,104	24,840	52,902	70,043
Tuition Waivers	816	13,449	13,980	286
Maintenance	32,418	37,294	25,105	44,607
Eldon E. Hoover Trust	7,980	3,700	1,795	9,886
Central Office	28	12,616	3,931	8,713
Bauer Field Signs	6,915			6,915
School/Community Partnership	(100)	750		650
Below 5		849	829	20
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL ACTIVITIES FUND	<u>1,521,021</u>	<u>1,445,867</u>	<u>1,572,927</u>	<u>1,393,961</u>



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

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

To the Board of Education  
Lincoln County Public Schools District No. 1  
North Platte, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Lincoln County Public Schools District No. 1, North Platte, Nebraska, as of and for the year ended August 31, 2024, and the related notes to financial statements, which collectively comprise Lincoln County Public Schools District No. 1, North Platte, Nebraska's basic financial statements, and have issued our report thereon dated October 30, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control.

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

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lincoln County Public Schools District No. 1, North Platte, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Lincoln County Public Schools District No. 1, North Platte, Nebraska's Responses to Findings

Lincoln County Public Schools District No. 1, North Platte, Nebraska's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Lincoln County Public Schools District No. 1, North Platte, Nebraska's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Ord, Nebraska  
October 30, 2024



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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education  
Lincoln County Public Schools District No. 1  
North Platte, Nebraska

**Report on Compliance for Each Major Program**

***Opinion on Each Major Federal Program***

We have audited Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Lincoln County Public Schools District No. 1, North Platte, Nebraska's major federal programs for the year ended August 31, 2024. Lincoln County Public Schools District No. 1, North Platte, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lincoln County Public Schools District No. 1, North Platte, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Lincoln County Public Schools District No. 1, North Platte, Nebraska, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts and grant agreements applicable to Lincoln County Public Schools District No. 1, North Platte, Nebraska's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with the requirements for each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Lincoln County Public Schools District No. 1, North Platte, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Lincoln County Public Schools District No. 1, North Platte, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over*

*compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in 2024-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Lincoln County Public Schools District No. 1, North Platte, Nebraska's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Lincoln County Public Schools District No. 1, North Platte, Nebraska's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of our testing based on those requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana J Cole + Company, LLP

Ord, Nebraska  
October 30, 2024

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Establish internal control over financial statement preparation and review:

Material weakness identified: \_\_\_Yes X No

Significant deficiencies identified that are not considered to be material weaknesses: X Yes \_\_\_ No

Noncompliance matter to the financial statements disclosed: \_\_\_Yes X No

Federal Awards

Establish internal control over the schedule of expenditures of federal awards preparation and review:

Material weakness identified: \_\_\_Yes X No

Significant deficiencies identified that are not considered to be material weaknesses: \_\_\_Yes X No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a): \_\_\_Yes X No

Identification of major programs:

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED AUGUST 31, 2024

SECTION I. SUMMARY OF AUDITOR'S RESULTS (Continued)

Federal Awards (Continued)

Identification of major programs: (Continued)

Elementary and Secondary School Emergency Relief	84.425D
Elementary and Secondary School Emergency Relief	84.425U
Child Nutrition Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Program	10.559

Dollar threshold used to distinguish  
 between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee: \_\_\_Yes\_\_X\_\_\_No

SECTION II. FINANCIAL STATEMENT FINDINGS

2024-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT  
 PREPARATION AND REVIEW

Criteria

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

Condition

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

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

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

Cause

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

Potential Effect

The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements among other procedures as considered necessary by management.

Views of Responsible Officials and Planned Corrective Action

The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2024

FINANCIAL STATEMENT FINDINGS

2023-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management did not possess the ability to prepare the financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting required that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and questioned costs as item 2024-001, and is considered to be a significant deficiency for the year ended August 31, 2024.

## CORRECTIVE ACTION PLAN

October 30, 2024

Lincoln County Public Schools District No. 1 respectfully submits the following corrective action plan for the year ended August 31, 2024, for the findings identified by Dana F. Cole & Company, LLP, Ord, Nebraska.

The findings from the schedule of findings and questioned costs are discussed below and are numbered consistently with the numbers assigned in that schedule.

### FINANCIAL STATEMENT FINDINGS

#### 2024-001 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Recommendation: The District should review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

Action Taken: The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

If the Nebraska Department of Education has questions regarding this plan, please call Stuart Simpson at 308.696.3335.

Sincerely yours,



Stuart Simpson, MBA, SFO

Executive Director of Finance, Facilities, and Operations



# **North Platte Public Schools**

Enrollment

2024-2025

October 1, 2024

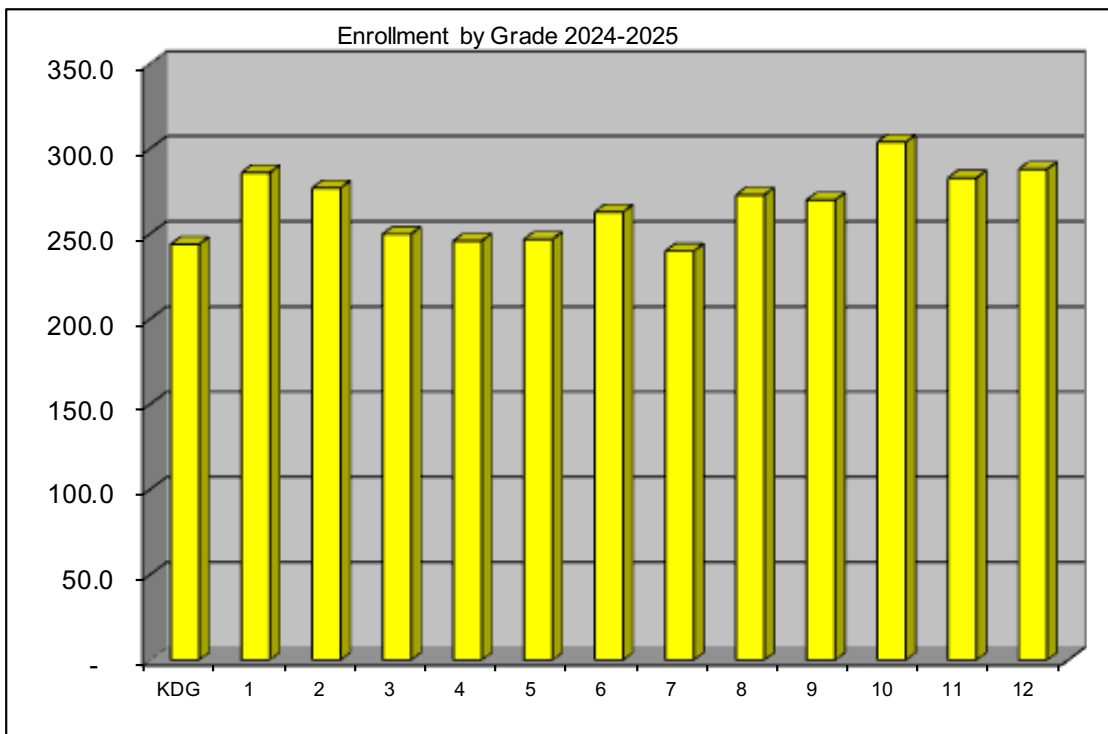
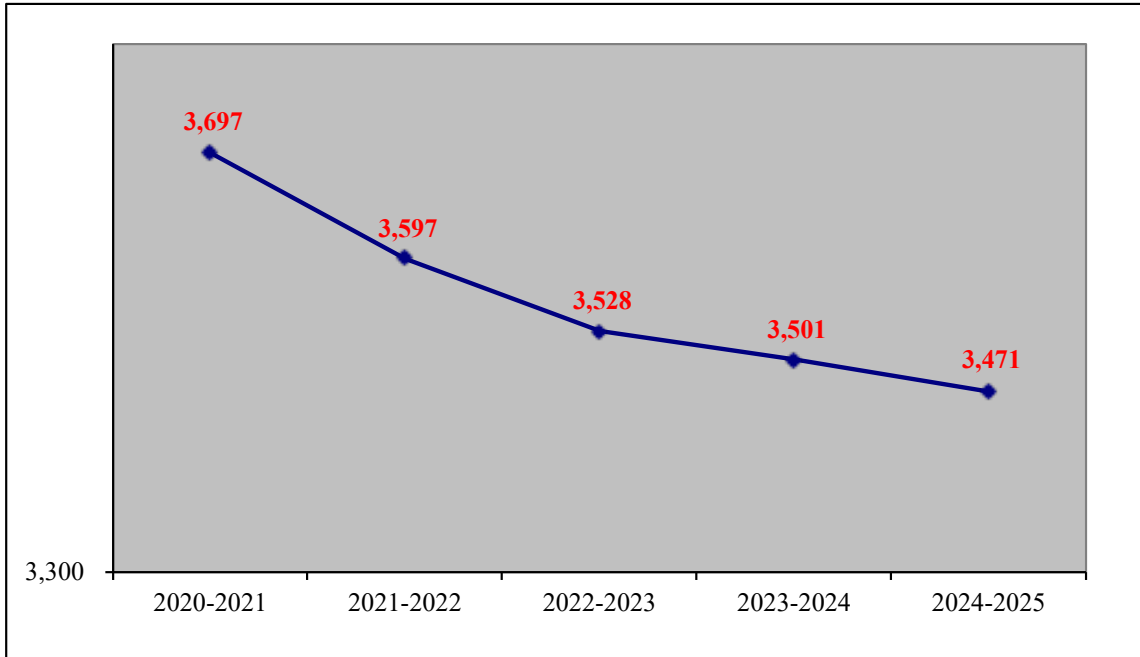
**North Platte Public Schools**  
 Official School Enrollments  
 K-12



NDE	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
<b>High School</b>						
NPHS	001	1204	1219	1212	1189	1145
<b>Middle</b>						
Adams	002	590	583	566	533	513
Madison	004	303	270	265	242	263
<b>Elementary</b>						
Buffalo	003	0	0	0	0	0
Cody	005	227	202	222	236	218
Jefferson	006	284	271	259	274	289
Lincoln	007	298	286	259	244	283
Washington	009	214	195	213	210	201
McDonald	010	232	235	221	239	242
Eisenhower	011	205	214	202	215	204
Osgood	012	21	0	0	0	0
Lake Maloney	016	119	122	109	119	113
<b>Total</b>		<b>3,697</b>	<b>3,597</b>	<b>3,528</b>	<b>3,501</b>	<b>3,471</b>

<b>Preschools</b>						
Buffalo	Full		52	54	72	105
Jefferson	Full		36	36	18	18
Osgood	1/2 day		28	36	36	0
Washington	Full		17	18	17	18
			<b>133</b>	<b>144</b>	<b>143</b>	<b>141</b>

**North Platte Public Schools**  
Trends  
Last Friday Enrollment Trends



North Platte Public Schools  
 Last Friday in September Enrollment  
 10/1/24



Elementary

		K	1	2	3	4	5	TOTAL
Buffalo	003							0
Cody	005	32	44	42	27	44	29	218
Jefferson	006	43	51	53	45	50	47	289
Lincoln	007	55	46	51	47	51	33	283
Washington	009	29	43	38	23	23	45	201
McDonald	010	42	46	44	45	26	39	242
Eisenhower	011	26	31	27	46	39	35	204
Osgood	012							0
Lake Maloney	016	17	25	22	17	13	19	113
<b>Total</b>		<b>244</b>	<b>286</b>	<b>277</b>	<b>250</b>	<b>246</b>	<b>247</b>	<b>1550</b>

Middle Schools

		6	7	8	TOTAL
Adams	002		240	273	513
Madison	004	263			263
<b>Total</b>		<b>263</b>	<b>240</b>	<b>273</b>	<b>776</b>

High School

	9	10	11	12	TOTAL
NPHS	270	304	283	288	1145
<b>Total</b>	<b>270</b>	<b>304</b>	<b>283</b>	<b>288</b>	<b>1145</b>

Total Enrollment for the District 3471

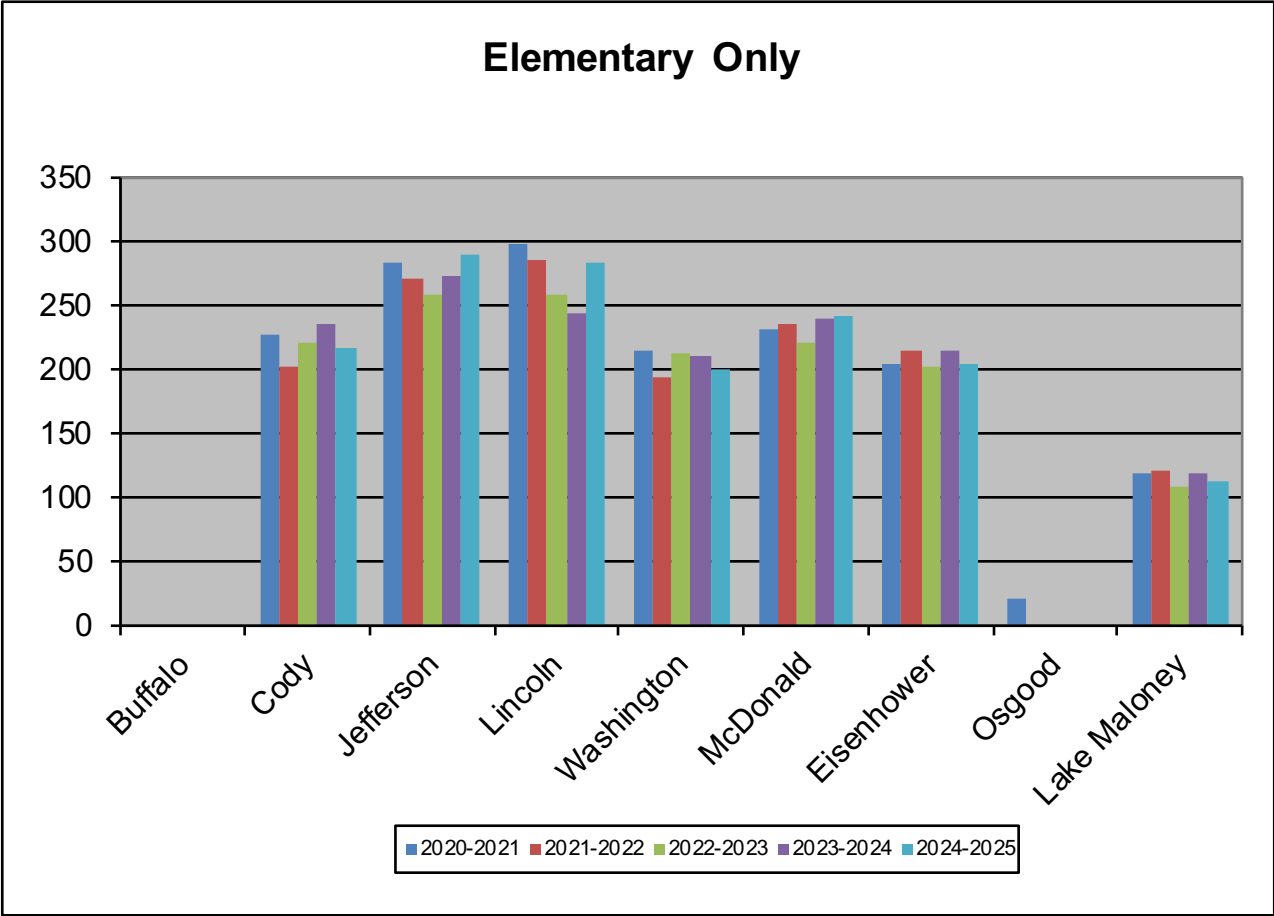
**North Platte Public Schools**  
Enrollment by Schools  
2024-2025



	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Income Status
High School															
NPHS										270	304	283	288	1145	36.7%
Middle															
Adams								240	273					513	47.6%
Madison							263							263	52.5%
Elementary															
Buffalo														0	
Cody	32	44	42	27	44	29								218	100.0%
Jefferson	43	51	53	45	50	47								289	100.0%
Lincoln	55	46	51	47	51	33								283	100.0%
Washington	29	43	38	23	23	45								201	100.0%
McDonald	42	46	44	45	26	39								242	33.9%
Eisenhower	26	31	27	46	39	35								204	100.0%
Osgood														0	
Lake Maloney	17	25	22	17	13	19								113	16.8%
<b>Total</b>	<b>244</b>	<b>286</b>	<b>277</b>	<b>250</b>	<b>246</b>	<b>247</b>	<b>263</b>	<b>240</b>	<b>273</b>	<b>270</b>	<b>304</b>	<b>283</b>	<b>288</b>	<b>3471</b>	60.4%
Prior Year	296	274	272	244	247	240	260	242	268	265	309	291	293	3501	
Variance		4.4%	1.8%	2.5%	-0.4%	2.9%	1.2%	-0.8%	1.9%	1.9%	-1.6%	-2.7%	-1.7%		
Elementary	244	286	277	250	246	247								1550	
Middle School							263	240	273					776	
High School										270	304	283	288	1145	
Total														<b>3471</b>	
no CEP program	59	71	66	62	39	58								355	

# North Platte Public Schools

Elementary Enrollment Trends



**North Platte Public Schools**  
 Three Year Enrollment Projection  
 For the Year Ending August 31



	LFE 2021-2022	LFE 2022-2023	LFE 2023-2024	10/1/22 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
KDG	249.0	259.0	274.0	244.0	244.0	244.0	244.0
1	236.0	238.0	272.0	286.0	242.8	242.8	242.8
2	246.0	236.0	244.0	277.0	284.6	241.6	241.6
3	261.0	239.0	247.0	250.0	275.6	283.1	240.4
4	270.0	261.0	240.0	246.0	248.8	274.2	281.7
5	263.0	252.0	260.0	247.0	244.8	247.5	272.9
6	270.0	265.0	242.0	263.0	245.8	243.5	246.3
7	298.0	269.0	268.0	240.0	261.7	244.5	242.3
8	285.0	297.0	265.0	273.0	238.8	260.4	243.3
9	299.0	293.0	309.0	270.0	271.6	237.6	259.1
10	298.0	302.0	291.0	304.0	268.7	270.3	236.4
11	306.0	297.0	293.0	283.0	302.5	267.3	268.9
12	316.0	320.0	296.0	288.0	281.6	301.0	266.0
<b>Total</b>	3,597.0	3,528.0	3,501.0	3,471.0	3,411.1	3,357.9	3,285.6
% Var		-1.92%	-0.77%	-0.86%	-1.73%	-1.56%	-2.15%
HS	1,219.0	1,212.0	1,189.0	1,145.0	1,124.4	1,076.2	1,030.4
MS	853.0	831.0	775.0	776.0	746.3	748.5	731.9
ELEM	1,525.0	1,485.0	1,537.0	1,550.0	1,540.5	1,533.2	1,523.3

**These are last years 3 year projections  
 incomparison to this years calculation.**

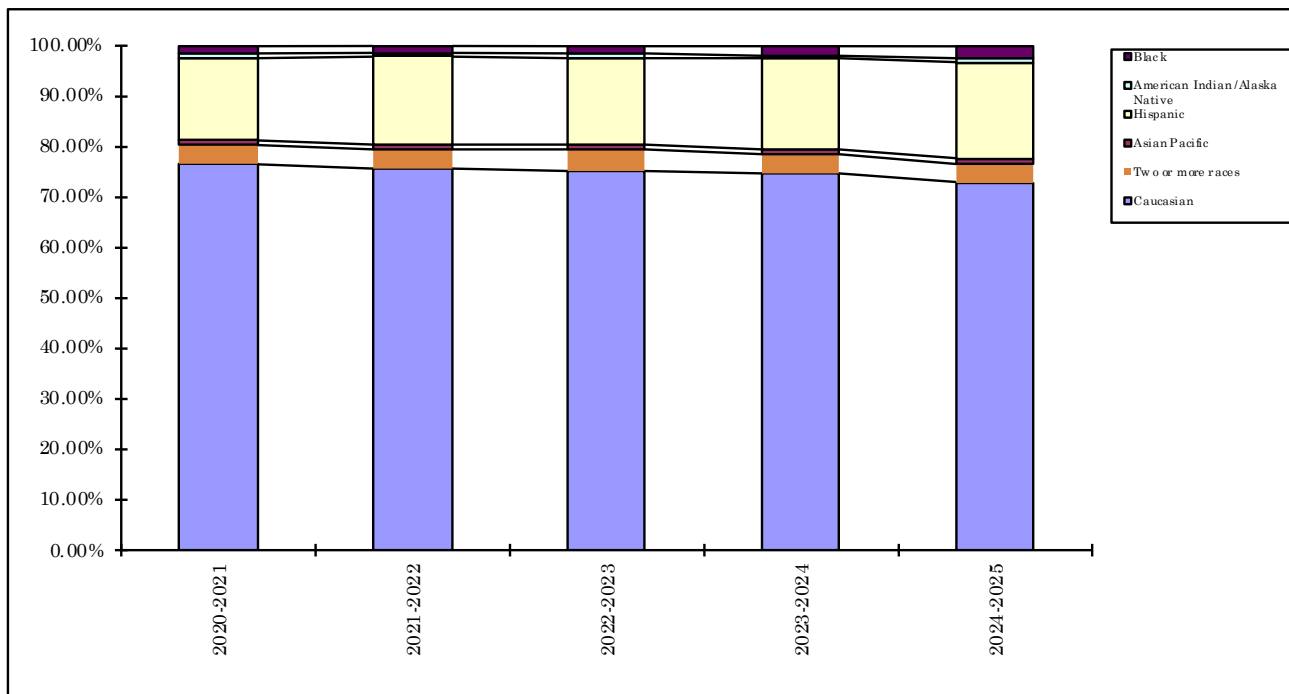
	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027
KDG	274.0	274.0	274.0
1	271.3	271.3	271.3
2	269.3	268.6	268.6
3	241.6	266.6	266.0
4	244.6	239.2	264.0
5	237.6	242.1	236.8
6	257.4	235.3	239.7
7	239.6	254.9	232.9
8	265.3	237.2	252.4
9	262.4	262.7	234.9
10	305.9	259.8	260.1
11	288.1	302.9	257.2
12	290.1	285.3	299.9
<b>Total</b>	3,447.3	3,400.0	3,357.9
	-0.7%	-0.3%	0.0%

**North Platte Public Schools**

Demographic Summary  
Last Friday in September



	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
Male	52.50%	52.54%	52.64%	52.01%	52.32%
Female	47.50%	47.46%	47.36%	47.99%	47.68%
Caucasian	76.49%	75.79%	75.28%	74.84%	72.98%
Two or more races	3.81%	3.64%	3.97%	3.63%	3.57%
Native Hawaiian	0.08%	0.06%	0.06%	0.06%	0.12%
Asian Pacific	0.92%	0.75%	0.96%	1.00%	1.15%
Hispanic	16.34%	17.65%	17.23%	18.05%	19.04%
American Indian /Alaska Native	0.70%	0.75%	0.85%	0.60%	0.78%
Black	1.65%	1.36%	1.64%	1.83%	2.36%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>



# North Platte Public Schools



Historical Enrollment Per Grade
---------------------------------

School Year	Total	K	1	2	3	4	5	6	7	8	9	10	11	12
2000-2001	4,070	296	292	284	289	305	267	313	296	314	341	350	350	373
2001-2002	3,967	339	276	261	275	280	300	271	307	294	351	340	317	356
2002-2003	3,903	297	311	268	254	277	289	310	273	307	301	348	338	330
2003-2004	3,855	328	274	281	262	250	279	286	318	274	338	304	341	320
2004-2005	3,879	340	302	274	273	266	258	297	280	335	304	331	297	322
2005-2006	3,863	332	284	295	280	277	278	251	294	297	336	312	326	301
2006-2007	4,110	395	337	308	297	304	314	295	275	300	320	344	306	315
2007-2008	4,139	380	359	339	313	301	307	329	291	266	318	314	315	307
2008-2009	4,144	377	351	351	344	319	308	304	324	276	283	290	299	318
2009-2010	4,053	390	322	324	338	335	301	303	288	307	293	275	282	295
2010-2011	4,040	365	363	316	334	327	325	285	292	288	311	285	263	286
2011-2012	4,051	376	362	346	312	323	310	313	286	299	274	293	279	278
2012-2013	4,058	347	336	343	337	305	318	306	300	284	296	286	296	304
2013-2014	4,032	346	336	318	340	331	294	313	292	295	291	292	278	306
2014-2015	4,097	373	351	325	319	334	318	288	303	304	304	279	301	298
2015-2016	4,135	355	347	345	324	315	331	306	294	306	320	301	279	312
2016-2017	4,016	279	347	316	321	324	309	312	307	275	309	323	302	292
2017-2018	4,006	304	280	331	319	325	322	298	306	303	284	300	323	311
2018-2019	3,966	286	306	278	325	314	324	312	303	304	308	275	295	336
2019-2020	3,887	286	262	291	279	327	308	313	299	302	303	294	299	324
2020-2021	3,697	247	264	253	271	267	298	303	297	293	287	302	304	311
2021-2022	3,597	249	236	246	261	270	263	270	298	285	299	298	306	316
2022-2023	3,528	259	238	236	239	261	252	265	269	297	293	302	297	320
2023-2024	3,501	274	272	244	247	240	260	242	268	265	309	291	293	296
2024-2025	3,471	244	286	277	250	246	247	263	240	273	270	304	283	288

North Platte Public Schools  
Option Enrollment

North Platte Public Schools  
Option In/Option Out



2024-2025

Option out	KDG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Arnold	5	3	1											9
Brady	5	3	1	4	3	1	1	7	1	4	2	4	5	41
Cozad														0
Gotherburg														0
Hershey	21	14	16	18	10	17	10	16	21	23	10	15	15	206
Maxwell	12	13	5	9	11	11	13	18	17	17	13	21	19	179
Maywood			2	1		2			1	4	1	2	2	15
McPherson County						1	1	2	2	4	1	2	2	15
Medicine Valley	1		1	1		1			2					6
Paxton												1		1
Stapleton		1	4	3	1		2	2	1	7	5	4	6	36
Sutherland				1	1	1	1	1	1	1	2		4	13
Wallace						1					1			2
	39	31	29	37	26	35	28	46	46	60	36	48	53	514

Year	Option Out	Option In
24-25	514	42
23-24	511	42
22-23	549	43
21-22	536	55
20-21	522	40
19-20	523	26
18-19	493	22
17-18	462	30
16-17	438	18
15-16	401	16
14-15	370	17
13-14	360	21
12-13	383	26
11-12	374	19
10-11	372	13
09-10	318	19
08-09	289	23
07-08	277	22

2023-2024

Option out	KDG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Arnold														0
Brady	2	2	4	3	2	3	8	1	4	2	5	5	2	43
Cozad														0
Gotherburg														0
Hershey	12	16	17	11	16	12	16	20	23	11	16	13	19	202
Maxwell	10	3	7	8	12	9	16	13	17	10	23	19	17	164
Maywood	2	2	1	1	2		1	2	4	1	2	3	3	24
McPherson County					1	1	2	1	2	1	2	3	1	14
Medicine Valley			1		1			1						3
Paxton										1				1
Stapleton	1	4	2	1	1	1	3	3	8	4	4	7		39
Sutherland	1	1	1	2	1	1	2	1	1	2		4	1	18
Wallace					1			1		1				3
	28	28	33	26	37	27	48	43	59	33	52	54	43	511

22-23

Option out	KDG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Arnold														0
Brady	2	4	3	2	4	6	1	4	1	4	5	2	3	41
Cozad											1			1
Gotherburg														0
Hershey	18	17	12	19	12	13	20	25	14	18	14	17	19	218
Maxwell	4	6	9	11	9	13	14	15	15	20	19	19	14	168
Maywood		2	2	2		2	1	3	4	2	3	2	2	25
McPherson County				1		2	1	2	1	2	3	1	2	15
Medicine Valley		1		1			1							3
Paxton							1		2				1	4
Stapleton	4	2	2	2	2	5	2	9	5	4	9	1	4	51
Sutherland	1	1	2	1	1	2	2	1	2	1	4	1	2	21
Wallace	1		1											2
	30	33	31	39	28	43	43	59	44	51	58	43	47	549



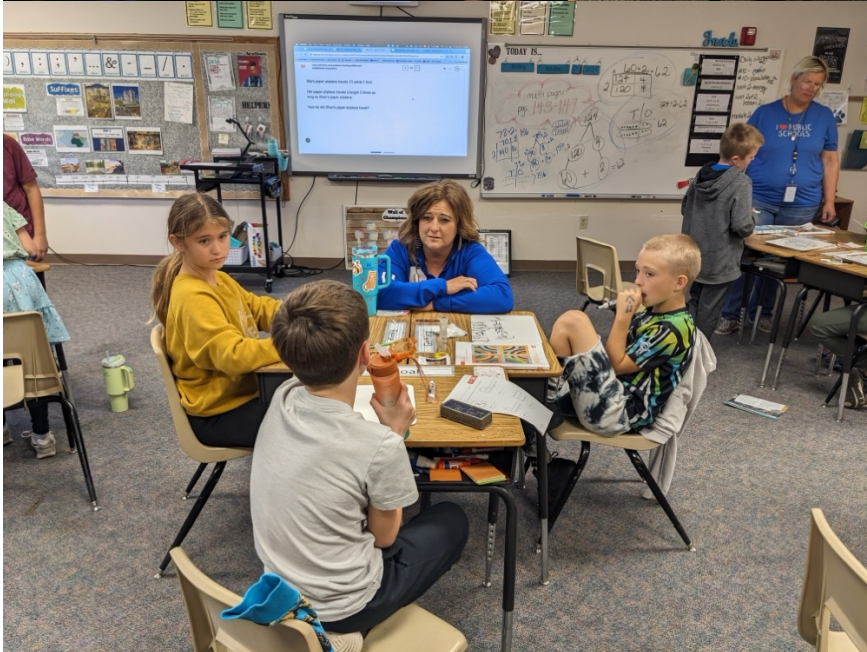
# NORTH PLATTE PUBLIC SCHOOLS

## Monthly Financial Report

For the Two Month Period Ending October 31, 2024

[www.nppsd.org](http://www.nppsd.org)

Current Budget Usage should be 16.66%



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

**North Platte Public Schools**  
**Enrollment Comparison**  
**10/31/24**



	<b>September</b>	<b>10/31/24</b>	<b>Percent</b>
	<b><u>Enrollment</u></b>	<b><u>10/31/24</u></b>	<b>Change</b>
KDG	244	241	-1.2%
1	286	280	-2.1%
2	277	272	-1.8%
3	250	240	-4.0%
4	246	243	-1.2%
5	247	244	-1.2%
6	263	259	-1.5%
7	240	236	-1.7%
8	273	269	-1.5%
9	270	271	0.4%
10	304	301	-1.0%
11	283	278	-1.8%
12	288	286	-0.7%
<b>Total</b>	<b><u>3,471</u></b>	<b><u>3,420</u></b>	<b>-1.5%</b>

		<b>GRD</b>			
NPHS	9-12	001	1,145	1,136	-0.8%
Adams	7-8	002	513	505	-1.6%
Madison	6	004	263	259	-1.5%
Cody	K-5	005	218	217	-0.5%
Jefferson	K-5	006	289	282	-2.4%
Lincoln	K-5	007	283	270	-4.6%
Washington	K-5	009	201	202	0.5%
McDonald	K-5	010	242	239	-1.2%
Eisenhower	K-5	011	204	200	-2.0%
Lake Maloney	K-5	016	113	110	-2.7%
<b>Total</b>			<b><u>3,471</u></b>	<b><u>3,420</u></b>	<b>-1.5%</b>

<b>Preschool</b>				
Buffalo	003	105	77	
Jefferson	006	18	18	
Washington	009	18	18	
Osgood	012	0	22	
		<b><u>141</u></b>	<b><u>135</u></b>	

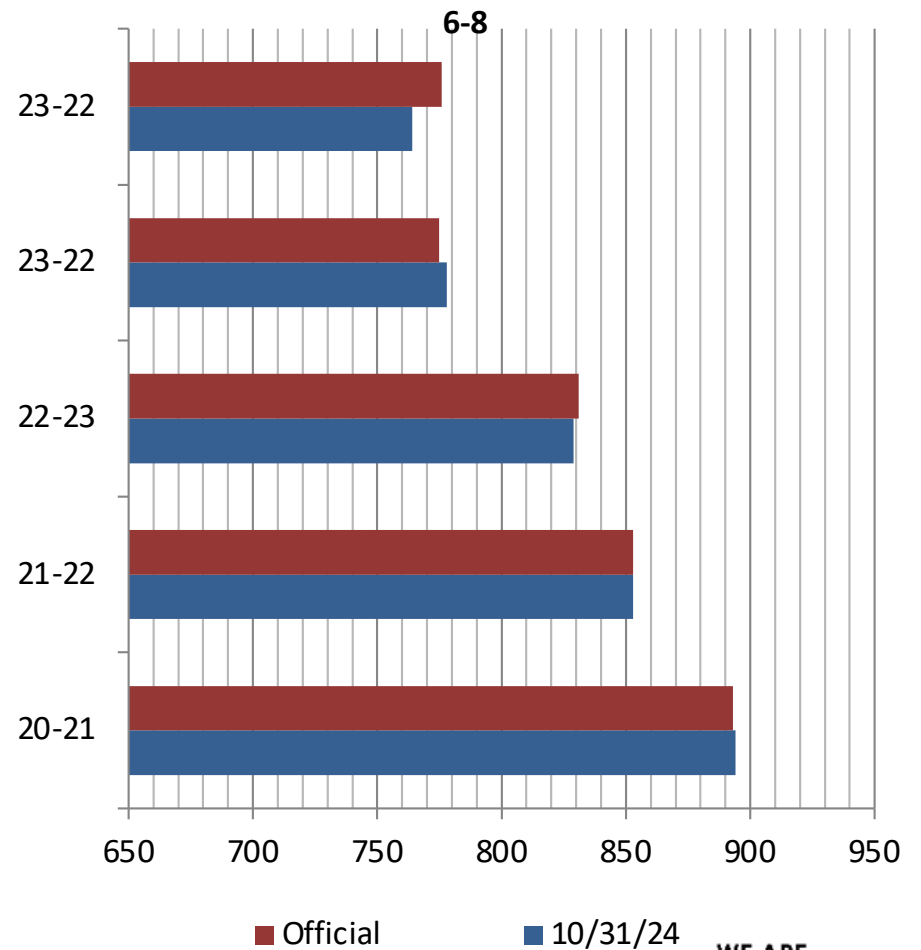
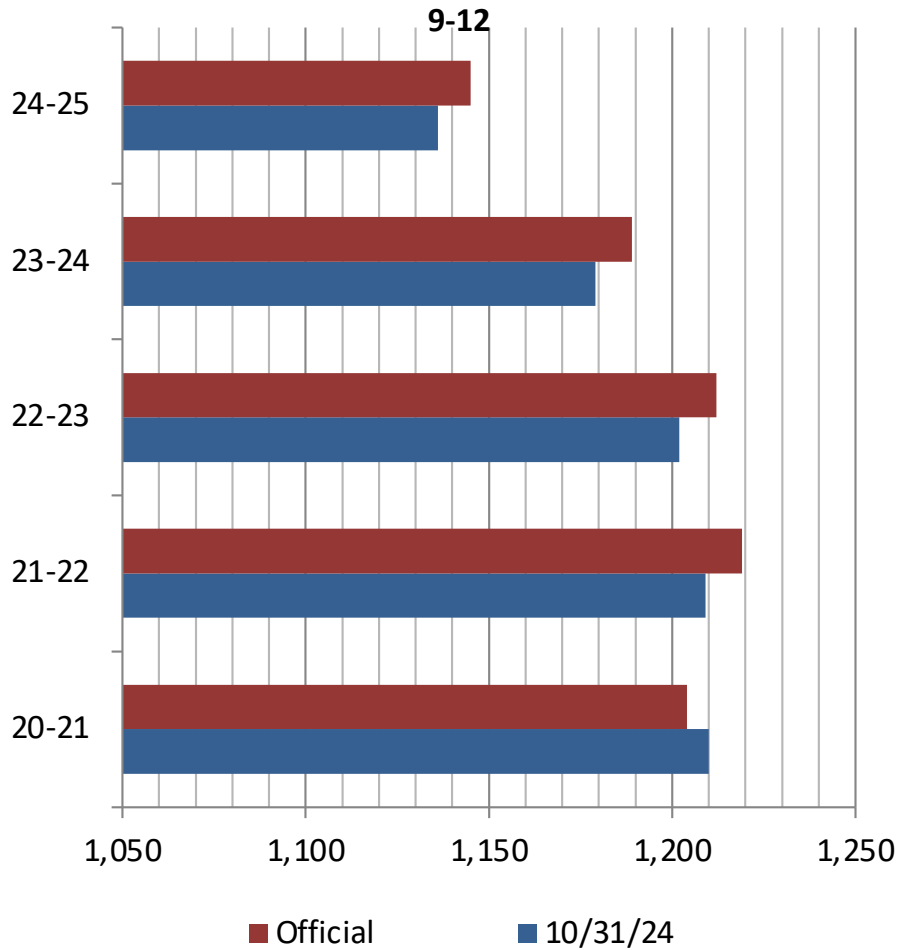
**North Platte Public Schools**  
**Enrollment Comparison**  
**10/31/24**



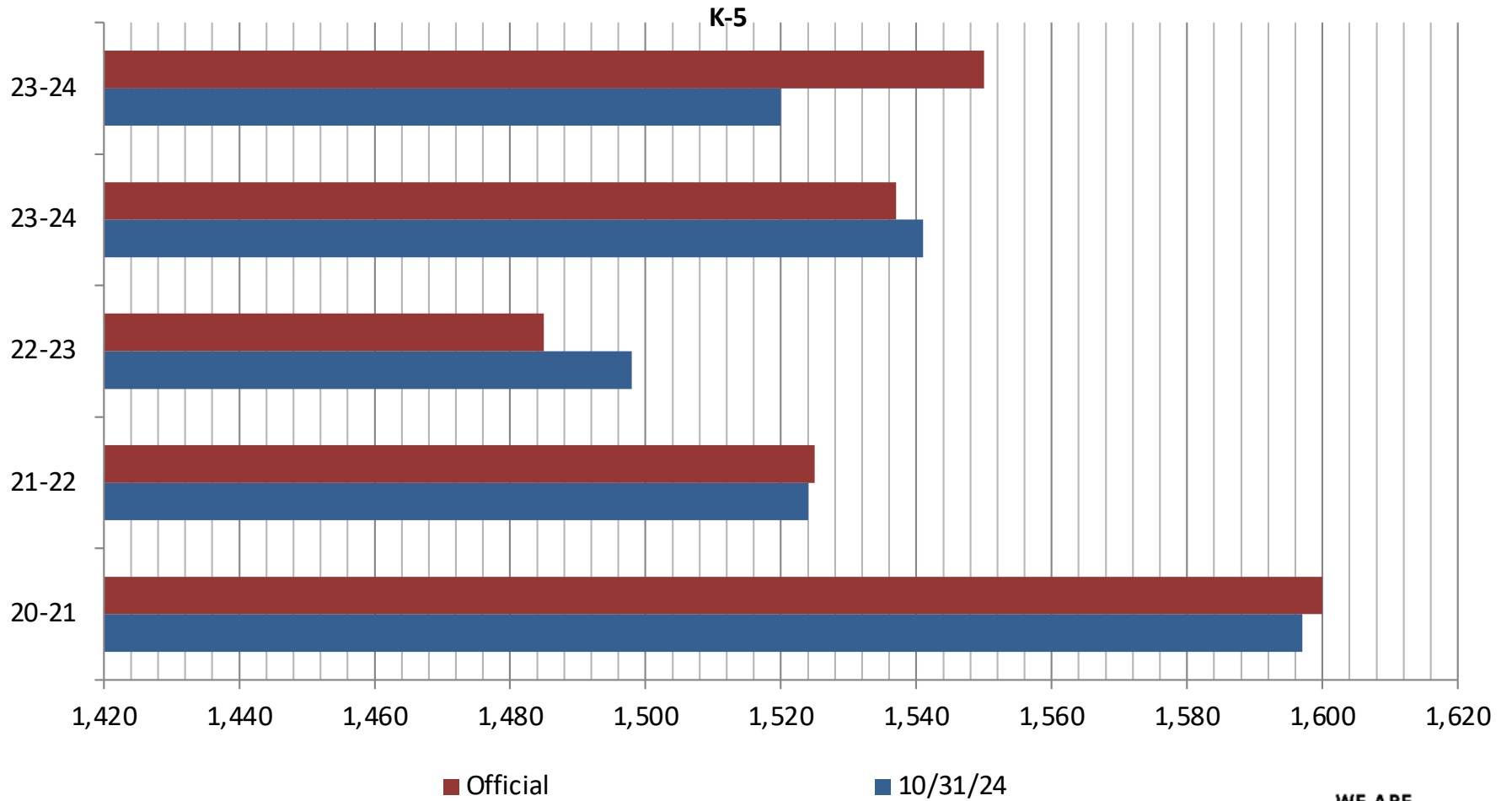
Five Year Enrollment Trend

	20-21	21-22	22-23	23-24	24-25
<b>Official</b>					
9-12	1,204	1,219	1,212	1,189	1,145
6-8	893	853	831	775	776
K-5	1,600	1,525	1,485	1,537	1,550
PK	135	144	143	133	141
<b>TOTAL</b>	<b>3832</b>	<b>3741</b>	<b>3671</b>	<b>3634</b>	<b>3612</b>
<b>10/31/24</b>					
9-12	1,210	1,209	1,202	1,179	1,136
6-8	894	853	829	778	764
K-5	1,597	1,524	1,498	1,541	1,520
PK	135	144	143	133	141
<b>TOTAL</b>	<b>3836</b>	<b>3730</b>	<b>3672</b>	<b>3631</b>	<b>3561</b>
<b>Variance</b>					
9-12	6	(10)	(10)	(10)	(9)
6-8	1	0	(2)	3	(12)
K-5	(3)	(1)	13	4	(30)
PK		0	0	0	0
<b>TOTAL</b>	<b>4</b>	<b>(11)</b>	<b>1</b>	<b>(3)</b>	<b>(51)</b>

# North Platte Public Schools Enrollment For the One Month Period Ending October 31



North Platte Public Schools  
Enrollment  
For the One Month Period Ending October 31



North Platte Public Schools



STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL

For the Two Month Period Ending October 31, 2024

	<u>Budget</u>		<u>Actual</u>	<u>% of Budget</u>
	<u>(Original and Final)</u>			<u>Spent</u>
General-Regular	40,274,179		6,440,924	15.99%
General-Grants				
ESSERS	0		-	#DIV/0!
ESSA	1,326,157		325,944	24.58%
IDEA	1,212,064		202,965	16.75%
Grants	2,931,421		244,762	8.35%
Total Disbursements less Special Education	<b>45,743,821</b>		<b>7,214,595</b>	<b>15.77%</b>
General-Special Education	7,084,387		1,621,321	22.89%
<b>General Fund</b>	<b>\$ 52,828,208</b>		<b>\$ 8,835,916</b>	
Depreciation	4,919,967		283,762	5.77%
Employee Benefit	300,000		6,758	2.25%
Activities	2,000,000		229,860	11.49%
Lunch	3,048,000		554,351	18.19%
Bond	-		-	
Building	1,740,161		877,172	50.41%
QCPUF	1,258,883		-	0.00%
Cooperative Fund	100,000		3,770	3.77%
Total	<b>\$ 66,195,219</b>		<b>\$ 10,791,589</b>	<b>16.30%</b>

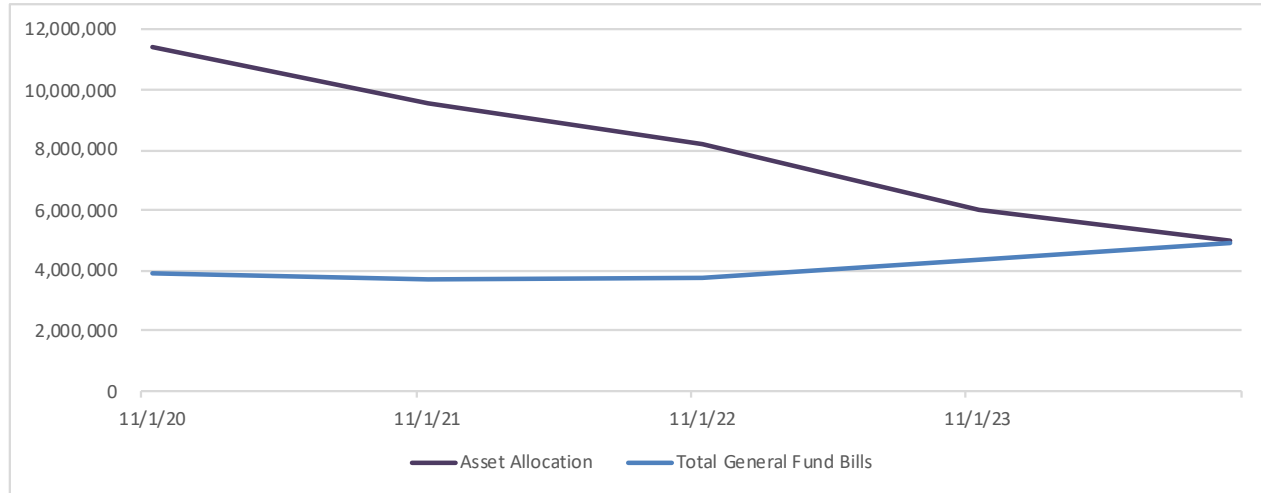
**NORTH PLATTE PUBLIC SCHOOLS**



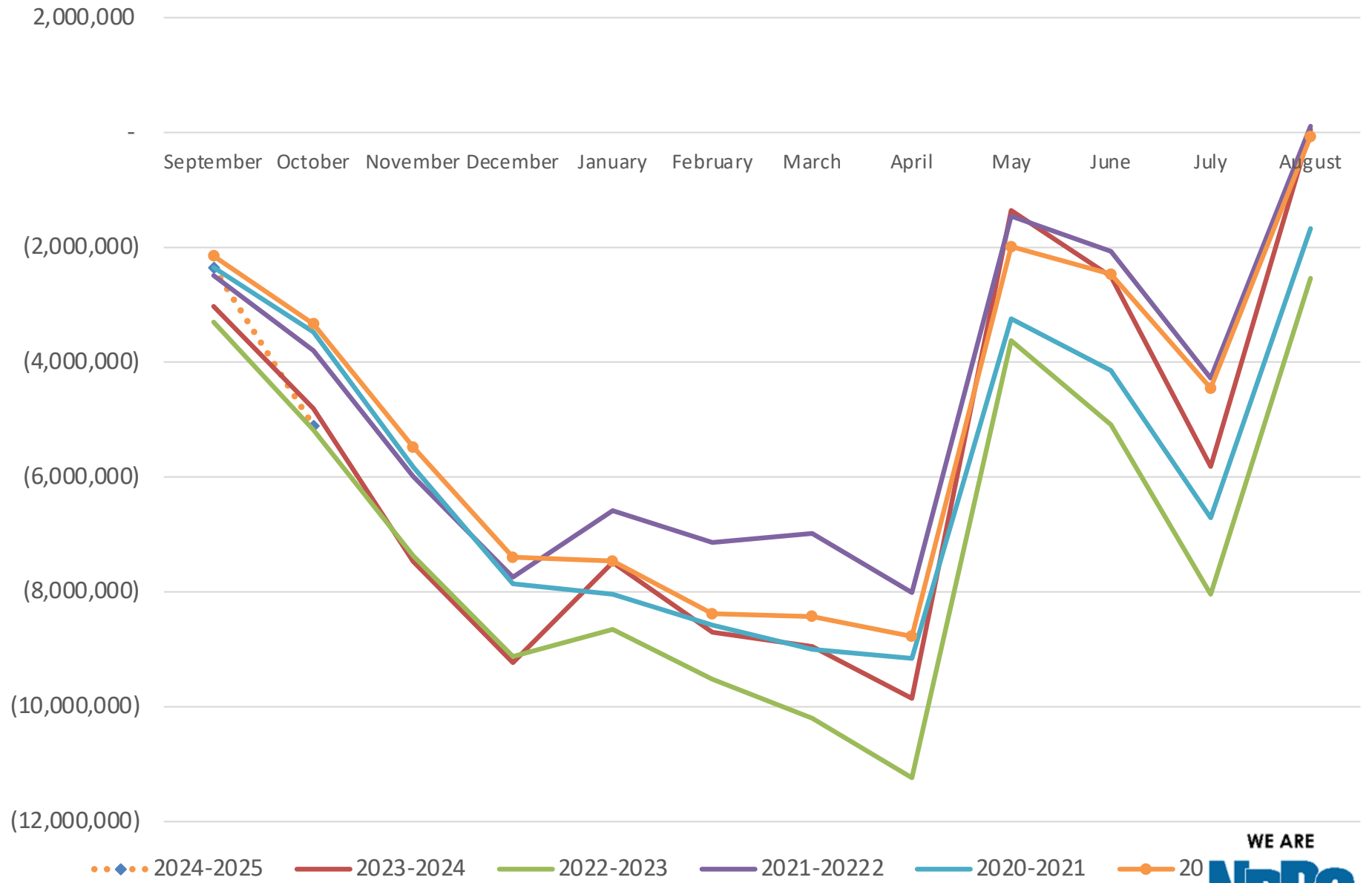
**STATEMENT OF NET ASSETS-CASH BASIS**  
**ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**  
**October 31, 2024**

<b>Asset Allocation</b>	<b>11/1/20</b>	<b>11/1/21</b>	<b>11/1/22</b>	<b>11/1/23</b>	<b>10/31/24</b>
General	4,727,681	2,726,234	1,451,414	(740,564)	(995,975)
Depreciation	2,782,161	3,010,568	3,309,581	2,569,278	2,834,449
Employee Benefit	110,871	131,570	135,428	133,744	137,032
Activity	1,478,469	1,614,018	1,684,211	1,466,684	1,400,545
Nutrition	220,158	516,950	786,066	1,422,934	814,882
Bond	1,486,326	408,014	146,755	28,008	28,182
Building	(147,329)	171,385	(375,777)	76,165	(382,944)
QCPUF	747,511	933,617	1,031,030	1,040,574	1,134,243
Cooperative	(214)	11,153	(3,334)	11,182	17,224
<b>TOTAL</b>	<b>11,405,634</b>	<b>9,523,509</b>	<b>8,165,374</b>	<b>6,008,005</b>	<b>4,987,638</b>

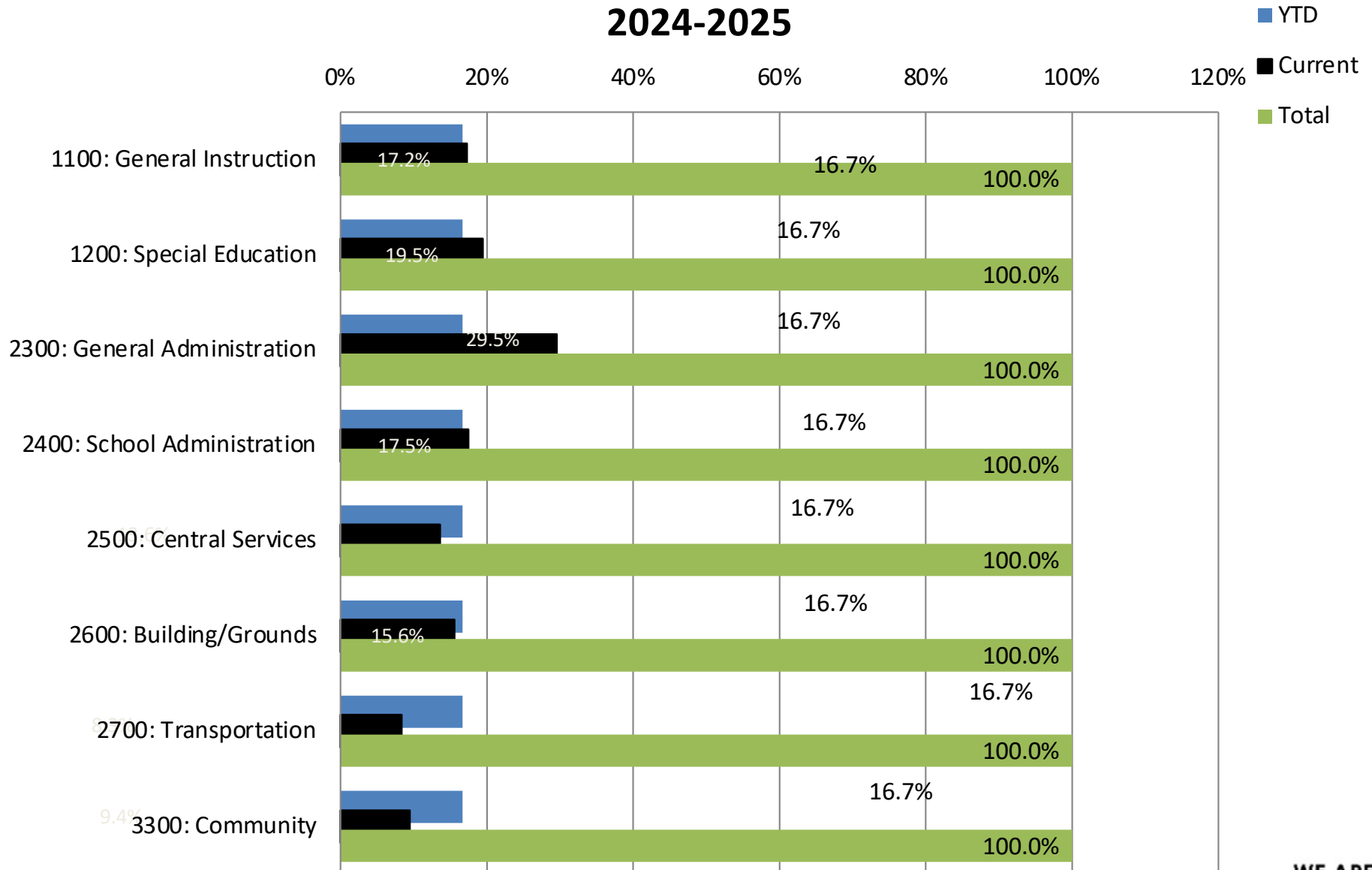
<b>General Fund Expenditures</b>										
Payroll	\$	2,882,364	\$	2,905,824	\$	3,128,088	\$	3,089,693	\$	3,307,909
Bills		998,480		798,724		640,444		1,246,113		1,602,037
<b>TOTAL</b>	<b>\$</b>	<b>3,880,844</b>	<b>\$</b>	<b>3,704,548</b>	<b>\$</b>	<b>3,768,532</b>	<b>\$</b>	<b>4,335,806</b>	<b>\$</b>	<b>4,909,946</b>



# Monthly Cash Flow



# 2024-2025



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

2300: **General Administration:** Board of Education, Superintendent

2400: **School Administration:** Building Principals Office and Support



**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES**

**For the Two Month Period Ending October 31, 2024**



FUNDS	Fund Balances (deficits) at Beginning of Year	Receipts	2024-2025 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	\$ 4,115,173	\$ 3,483,312	\$ 42,179,356	\$ 6,440,924			\$ (376,287)	\$ 49,123	\$ (668,811)
Special Education Grants		241,456	\$ 7,084,387	1,621,321					
Grants			\$ 3,564,465	773,671					
Total	\$ 4,115,173	\$ 3,724,768	\$ 52,828,208	\$ 8,835,916	(5,111,148)	(995,975)	\$ (376,287)	\$ 49,123	\$ (668,811)
DEPRECIATION	\$ 3,076,150	\$ 42,061	\$ 4,919,967	\$ 283,762	(241,701)	2,834,449	\$ 2,809,853	\$ 24,596	\$ -
EMPLOYEE BENEFIT	\$ 143,790	\$ -	\$ 300,000	\$ 6,758	(6,758)	137,032	\$ 140,014	\$ (2,982)	\$ -
Combined Total	\$ 7,335,113	\$ 3,766,829	\$ 58,048,175	\$ 9,126,436	(5,359,607)	1,975,506	\$ 2,573,580	\$ 70,737	\$ (668,811)
FIDUCIARY									
Student Activity	\$ 1,393,961	\$ 236,444	\$ 2,000,000	\$ 229,860	6,584	1,400,545	\$ 1,400,519	\$ 26	\$ -
SCHOOL NUTRITION									
School Year	\$ 1,088,393	\$ 279,403	\$ 3,048,000	\$ 554,351	(274,948)	813,445	\$ 923,324	\$ (70,763)	\$ (37,679)
Vending Machine	-	1,437		-	1,437	1,437			
Total	\$ 1,088,393	\$ 280,840	\$ 3,048,000	\$ 554,351	(273,511)	814,882	\$ 923,324	\$ (70,763)	\$ (37,679)
BOND INTEREST AND RETIREMENT	\$ 28,182	\$ -	\$ -	\$ -	0	28,182	\$ 28,182	\$ -	\$ -
SPECIAL BUILDING	\$ 191,713	\$ 302,515	\$ 1,740,161	\$ 877,172	(574,657)	(382,944)	\$ (382,944)	\$ -	\$ -
QUALIFIED CAPITAL PURPOSE UNDERTAKING	\$ 1,087,146	\$ 47,097	\$ 1,258,883	\$ -	47,097	1,134,243	\$ 1,134,243	\$ -	\$ -
COOPERATIVE	\$ 16,894	\$ 4,100	\$ 100,000	\$ 3,770	330	17,224	\$ 17,224	\$ -	\$ -
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 11,141,402</b>	<b>\$ 4,637,825</b>	<b>\$ 66,195,219</b>	<b>\$ 10,791,589</b>	<b>\$ (6,153,764)</b>	<b>4,987,638</b>	<b>\$ 5,694,128</b>	<b>\$ -</b>	<b>\$ (706,490)</b>

**NORTH PLATTE PUBLIC SCHOOLS**

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

**BALANCE SHEET**

**October 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>
<b>ASSETS</b>								
Cash	\$ (376,287)	\$ 2,809,853	\$ 140,014	\$ 923,324	\$ 28,182	\$ (382,944)	\$ 1,134,243	\$ 17,224
Investments								
Cash with Fiscal Agent	-				-	-	-	
Accounts Receivables	-	-		(37,679)		-	-	
Due From	49,123							
Prepaid Insurance								
Amount Provided for Bonds								
<b>Total Assets</b>	<b>\$ (327,164)</b>	<b>\$ 2,809,853</b>	<b>\$ 140,014</b>	<b>\$ 885,645</b>	<b>\$ 28,182</b>	<b>\$ (382,944)</b>	<b>\$ 1,134,243</b>	<b>\$ 17,224</b>
<b>LIABILITIES</b>								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	668,811							
Due To	-	(24,596)	2,982	70,763		-	-	-
Bonds Payable		-	-			-	-	
<b>Total Liabilities</b>	<b>\$ 668,811</b>	<b>\$ (24,596)</b>	<b>\$ 2,982</b>	<b>\$ 70,763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Assets less Liabilities</b>	<b>(\$995,975)</b>	<b>\$2,834,449</b>	<b>\$137,032</b>	<b>\$814,882</b>	<b>\$28,182</b>	<b>(\$382,944)</b>	<b>\$1,134,243</b>	<b>\$17,224</b>
<b>NET ASSETS (RESERVES)</b>								
Reserved for:								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 28,182	\$ -	\$ -	\$ -
Unreserved for:								
General	(995,975)	-	-	-	-	-	-	17,224
Special Revenue Funds	-	2,834,449	137,032	814,882	-	-	1,134,243	
Capital Projects Fund	-	-	-	-	-	(382,944)		
<b>Total Net Assets (Reserves)</b>	<b>(\$995,975)</b>	<b>\$2,834,449</b>	<b>\$137,032</b>	<b>\$814,882</b>	<b>\$28,182</b>	<b>(\$382,944)</b>	<b>\$1,134,243</b>	<b>\$17,224</b>

Report Description: INCOME STATEMENT

Account Year: 25

Period Range: 02 - 02

Date Range: 10/01/2024 - 10/31/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01	GENERAL FUND						
81	REVENUES						
11 00	TAXES	\$31,774,511.00	\$0.00	\$0.00	\$1,547,752.19	\$30,226,758.81	4.87
15 00	INVESTMENT INCOME	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
19 00	PRIVATE GRANTS	\$155,000.00	\$0.00	\$6,565.00	\$32,098.18	\$122,901.82	20.71
21 00	COUNTY FINES/LICENSES	\$320,000.00	\$0.00	\$0.00	\$31,029.35	\$288,970.65	9.70
31 00	STATE RECEIPTS	\$13,985,128.00	\$0.00	\$936,013.00	\$1,872,026.00	\$12,113,102.00	13.39
34 00	CATEGORICAL/PRIVATE GRANTS	\$600,000.00	\$0.00	\$0.00	\$0.00	\$600,000.00	0.00
35 00	STATE CATEGORICAL PROGRAMS	\$118,210.00	\$0.00	\$0.00	\$0.00	\$118,210.00	0.00
39 00	OTHER STATE RECEIPTS	\$309,114.00	\$0.00	\$0.00	\$0.00	\$309,114.00	0.00
40 00	UNOBLIGATED FUNDS	\$2,984,775.00	\$0.00	\$0.00	\$0.00	\$2,984,775.00	0.00
41 00	UNIVERSAL SERVICE FUND	\$0.00	\$0.00	\$0.00	\$54,384.00	-\$54,384.00	0.00
42 00	FEDERAL REVENUE	\$67,268.00	\$0.00	\$0.00	\$0.00	\$67,268.00	0.00
44 00	IDEA	\$0.00	\$0.00	\$15,836.87	\$15,836.87	-\$15,836.87	0.00
45 00	FEDERAL PROGRAMS	\$2,431,673.00	\$0.00	\$34,136.67	\$113,627.11	\$2,318,045.89	4.67
47 00	CARL PERKINS	\$0.00	\$0.00	\$17,512.54	\$38,642.81	-\$38,642.81	0.00
49 00	21ST CENTURY/EIN	\$76,529.00	\$0.00	\$18,965.00	\$18,965.00	\$57,564.00	24.78
56 00	MISC REVENUE	\$5,000.00	\$0.00	\$368.11	\$406.11	\$4,593.89	8.12
81	REVENUES	\$52,828,208.00	\$0.00	\$1,029,397.19	\$3,724,767.62	\$49,103,440.38	7.05

Income Statement

Income Statement

North Platte Public School District

Report Description: INCOME STATEMENT

Account Year: 25

Period Range: 02 - 02

Date Range: 10/01/2024 - 10/31/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
01	GENERAL FUND						
91	EXPENDITURES						
11 00	REGULAR INSTRUCTION	\$20,893,295.86	\$65,683.96	\$1,811,646.03	\$3,636,901.92	\$17,190,709.98	17.72
12 00	SPECIAL EDUCATION	\$5,886,378.00	\$166,176.90	\$630,754.20	\$1,145,946.48	\$4,574,254.62	22.29
13 00	SUMMER SCHOOL	\$73,516.00	\$0.00	\$0.00	\$0.00	\$73,516.00	0.00
21 00	PUPIL SUPPORT	\$2,934,689.00	\$84,930.77	\$276,043.88	\$558,445.19	\$2,291,313.04	21.92
22 00	STAFF SUPPORT	\$2,338,919.00	\$44,395.16	\$179,276.42	\$329,106.36	\$1,965,417.48	15.97
23 00	GENERAL ADMINISTRATION	\$1,411,088.00	\$3,725.00	\$234,163.73	\$416,659.22	\$990,703.78	29.79
24 00	SCHOOL ADMINISTRATION	\$3,269,049.20	\$2,307.81	\$288,205.26	\$571,577.60	\$2,695,163.79	17.56
25 00	BUSINESS SUPPORT	\$3,222,538.88	\$63,165.70	\$194,819.43	\$437,200.20	\$2,722,172.98	15.53
26 00	OPERATIONS/MAINTENANCE	\$5,588,609.83	\$216,523.80	\$414,140.21	\$870,544.97	\$4,501,541.06	19.45
27 00	TRANSPORTATION	\$725,565.00	\$17,790.15	\$40,387.68	\$60,440.83	\$647,334.02	10.78
33 00	COMMUNITY SERVICE	\$374,917.00	\$0.00	\$21,378.66	\$35,420.72	\$339,496.28	9.45
34 00	CATEGORICAL/PRIVATE GRANTS	\$30,000.00	\$0.00	\$7,424.01	\$50,270.01	-\$20,270.01	167.57
35 00	STATE CATEGORICAL PROGRAMS	\$332,183.00	\$26,747.47	\$32,220.30	\$64,088.57	\$241,346.96	27.35
40 00	UNOBLIGATED FUNDS	\$1,905,177.00	\$0.00	\$0.00	\$0.00	\$1,905,177.00	0.00
62 00	ESSA-TITLE	\$1,166,148.00	\$0.00	\$128,033.58	\$244,492.56	\$921,655.44	20.97
63 00	ESSA-TITLE II	\$160,009.00	\$0.00	\$8,113.52	\$81,451.49	\$78,557.51	50.90
64 00	IDEA	\$1,212,064.00	\$16,953.00	\$97,548.48	\$202,965.38	\$992,145.62	18.14
67 00	CARL PERKINS FUNDS	\$116,830.00	\$49,253.21	\$10,302.99	\$23,437.59	\$44,139.20	62.22
69 00	FEDERAL SERV-CATEGORICAL	\$547,231.00	\$0.00	\$54,830.97	\$106,966.44	\$440,264.56	19.55
80 00	TRANSFERS	\$140,000.00	\$0.00	\$0.00	\$0.00	\$140,000.00	0.00
91	EXPENDITURES	\$52,328,207.77	\$757,652.93	\$4,429,289.35	\$8,835,915.53	-\$42,734,639.31	18.33
01	GENERAL FUND	\$500,000.23	-\$757,652.93	-\$3,399,892.16	-\$5,111,147.91	\$6,368,801.07	-1,173.76

**Activity and Depreciation**

Account Year: 25

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>02</b>	<b>DEPRECIATION FUND</b>				
8001	HIGH SCHOOL	112,951.73	0.00	0.00	112,951.73
8002	ADAMS MIDDLE SCHOOL	80,883.11	0.00	2,794.00	78,089.11
8003	BUFFALO ELEMENTARY	8,125.43	0.00	0.00	8,125.43
8004	MADISON SCHOOL	157,008.63	0.00	2,585.00	154,423.63
8005	CODY ELEMENTARY	25,602.94	0.00	4,226.99	21,375.95
8006	JEFFERSON ELEMENTARY	0.00	0.00	0.00	0.00
8007	LINCOLN ELEMENTARY	37,509.76	0.00	0.00	37,509.76
8009	WASHINGTON ELEMENTARY	39,222.18	0.00	0.00	39,222.18
8010	MCDONALD ELEMENTARY	36,839.69	0.00	3,332.58	33,507.11
8011	EISENHOWER ELEMENTARY	29,127.27	0.00	0.00	29,127.27
8012	OSGOOD/LAKE ELEMENTARY	13,269.13	0.00	0.00	13,269.13
8013	SPED	0.00	0.00	0.00	0.00
8015	STUDENT LEAD TECHNOLOGY	461,050.60	0.00	0.00	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	328,683.75	0.00	260,820.09	67,863.66
8052	TECHNOLOGY OFFICE	439,622.24	0.00	0.00	439,622.24
8055	REPLACEMENT TEXTBOOKS	101,496.49	0.00	0.00	101,496.49
8110	NPHS LIBRARY	3,470.58	0.00	0.00	3,470.58
8111	NPHS BAND	5,000.00	0.00	0.00	5,000.00
8230	MS BAND	7,500.00	0.00	0.00	7,500.00
8232	CENTRAL OFFICE	0.00	0.00	0.00	0.00
8233	CUSTODIAL/MAINTENANCE	152,110.45	24,596.00	9,505.86	167,200.59
8234	TEACHER COMPUTERS	46,210.44	0.00	0.00	46,210.44
8235	VEHICLE ACQUISITION	236,033.86	0.00	0.00	236,033.86
8240	TRACK	403,506.63	0.00	0.00	403,506.63
8241	TENNIS COURTS	247,532.00	0.00	0.00	247,532.00
8245	FOOTBALL FIELD	250,597.00	0.00	0.00	250,597.00
8250	ADAMS HVAC	-197,532.52	0.00	0.00	-197,532.52
8255	PLAYGROUNDS	-65,931.00	0.00	0.00	-65,931.00
8290	INTEREST	56,522.93	17,465.23	498.00	73,490.16
	<b>Total Funds:</b>	<b>\$3,076,149.95</b>	<b>\$42,061.23</b>	<b>\$283,762.52</b>	<b>\$2,834,448.66</b>
	<b>Grand Total for All Funds:</b>	<b>\$3,076,149.95</b>	<b>\$42,061.23</b>	<b>\$283,762.52</b>	<b>\$2,834,448.66</b>

**Activity and Depreciation**

Account Year: 25

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>03</b>	<b>EMPLOYEE BENEFIT FUND</b>				
8600	NPPS BENEFITS	23,658.98	0.00	2,982.00	20,676.98
8610	EMPLOYEE BENEFITS-UNEMP COMP	3,862.90	0.00	3,775.91	86.99
8620	SECTION 125	116,267.88	0.00	0.00	116,267.88
	<b>Total Funds:</b>	<b>\$143,789.76</b>	<b>\$0.00</b>	<b>\$6,757.91</b>	<b>\$137,031.85</b>
	<b>Grand Total for All Funds:</b>	<b>\$143,789.76</b>	<b>\$0.00</b>	<b>\$6,757.91</b>	<b>\$137,031.85</b>

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7001	FOOTBALL	0.00	23,727.00	6,989.57	16,737.43
7002	VOLLEYBALL	0.00	9,343.62	12,360.64	-3,017.02
7003	SOFTBALL	0.00	1,275.00	7,949.45	-6,674.45
7004	UNIFIED BOWLING	0.00	0.00	150.00	-150.00
7005	CROSS COUNTRY	0.00	2,459.00	4,582.55	-2,123.55
7006	TENNIS	0.00	200.00	2,269.27	-2,069.27
7007	GOLF	0.00	800.00	3,635.71	-2,835.71
7008	BASKETBALL	0.00	0.00	945.00	-945.00
7009	SOCCER	0.00	0.00	0.00	0.00
7010	WRESTLING	0.00	0.00	0.00	0.00
7011	SWIMMING	0.00	0.00	0.00	0.00
7012	TRACK	0.00	0.00	0.00	0.00
7013	UNIFIED TRACK	0.00	0.00	0.00	0.00
7016	SPEECH	0.00	0.00	252.05	-252.05
7017	BASEBALL	0.00	0.00	192.32	-192.32
7019	ACTIVITY TICKETS	-37,072.24	8,891.01	2,257.14	-30,438.37
7020	ACTIVITY OFFICE	-21,250.88	816.00	11,926.53	-32,361.41
7022	HIGH SCHOOL CONCESSIONS	-6,507.68	20,438.20	21,179.32	-7,248.80
7023	COACHES ASSOCIATION	3,205.14	0.00	0.00	3,205.14
7024	SUMMER WEIGHT PROGRAM	0.00	0.00	0.00	0.00
7030	ACTIVITY OFFICE FUNDRAISER	-11,963.28	329.00	1,815.16	-13,449.44
7031	FOOTBALL FUND RAISER	4,923.83	21,017.50	3,801.40	22,139.93
7032	VOLLEYBALL FUND RAISER	9,592.66	3,208.00	6,701.50	6,099.16
7033	WRESTLING FUND RAISER	5,284.15	968.08	0.00	6,252.23
7034	SOFTBALL FUND RAISER	3,885.47	2,297.93	2,491.51	3,691.89
7035	BOYS BBALL FUND RAISER	6,418.44	0.00	97.75	6,320.69
7036	GIRLS BBALL FUND RAISER	2,453.98	700.00	313.15	2,840.83
7037	SWIMMING FUND RAISER	1,128.26	0.00	0.00	1,128.26
7038	BOYS SOCCER FUND RAISER	5,836.03	0.00	0.00	5,836.03
7039	GIRLS SOCCER FUND RAISER	5,151.50	1,084.89	46.99	6,189.40
7040	BOYS TRACK FUND RAISER	2,943.91	0.00	0.00	2,943.91
7041	GIRLS TRACK FUND RAISER	1,044.22	0.00	0.00	1,044.22
7042	BOYS TENNIS FUND RAISER	3,131.01	772.00	584.75	3,318.26
7043	GIRLS TENNIS FUND RAISER	10,413.18	0.00	4,200.00	6,213.18
7044	BOYS GOLF FUND RAISER	1,010.27	800.00	0.00	1,810.27
7045	GIRLS GOLF FUND RAISER	578.47	0.00	389.15	189.32
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	2,783.51	1,646.10	0.00	4,429.61
7050	UNIFIED BOWLING FUND RAISER	1,601.88	0.00	0.00	1,601.88
7051	POWER LIFTING FUND RAISER	2,100.32	4,080.98	0.00	6,181.30
7052	UNIFIED TRACK FUNDRAISER	3,623.41	0.00	0.00	3,623.41
7053	ESPORTS FUNDRAISER	854.11	0.00	0.00	854.11
7055	CC FUND RAISER	10,863.77	880.50	654.14	11,090.13
7056	SPEECH FUND RAISER	2,757.62	0.00	0.00	2,757.62
7057	BASEBALL FUNDRAISER	0.00	700.00	0.00	700.00
7060	CIRCLE OF FRIENDS	3,648.75	473.30	124.60	3,997.45
7090	BOOSTER CLUB	15,305.84	7,509.65	6,905.34	15,910.15
7100	MIDDLE SCHOOL CONCESSIONS	419.00	1,776.04	2,184.72	10.32
7101	MIDDLE SCHOOL TICKET OFFICE	5,461.84	0.00	384.26	5,077.58
7102	MIDDLE SCHOOL ATHLETICS ADMINISTRATION	23,419.82	6,770.00	492.00	29,697.82
7120	MIDDLE SCHOOL FOOTBALL	59.34	5,608.51	4,198.95	1,468.90
7121	MIDDLE SCHOOL WRESTLING	70.31	0.00	0.00	70.31
7122	MIDDLE SCHOOL VOLLEYBALL	4,614.53	4,180.50	1,964.85	6,830.18
7123	MIDDLE SCHOOL BOYS BB	9,347.62	0.00	780.00	8,567.62
7124	MIDDLE SCHOOL GIRLS BB	2,131.70	0.00	780.00	1,351.70
7125	MIDDLE SCHOOL TRACK	1,317.22	0.00	0.00	1,317.22
7126	MIDDLE SCHOOL CROSS COUNTRY	50.00	0.00	630.00	-580.00
7150	MIDDLE SCHOOL-FOOTBALL FUND RAISER	9,091.34	0.00	138.00	8,953.34
7151	MIDDLE SCHOOL WRESTLING FUND RAISER	1,199.42	0.00	0.00	1,199.42
7152	MIDDLE SCHOOL-VOLLEYBALL FUND RAISER	6,306.27	1,768.00	0.00	8,074.27

Account Year: 25

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7153	MIDDLE SCHOOL-BOYS BB FUND RAISER	36.49	0.00	0.00	36.49
7154	MIDDLE SCHOOL-GIRLS BB FUND RAISER	8,275.49	424.75	0.00	8,700.24
7155	MIDDLE SCHOOL-TRACK FUND RAISER	10,798.00	0.00	0.00	10,798.00
7156	MIDDLE SCHOOL-CC FUNDRAISER	1,584.81	1,155.00	768.50	1,971.31
7157	MIDDLE SCHOOL-ROBOTIC	312.26	0.00	0.00	312.26
7200	VARSITY CHEERLEADERS	3,187.51	4,929.38	2,510.57	5,606.32
7201	HOMECOMING	-1,223.91	7,270.00	199.80	5,846.29
7202	PACERS	4,269.73	3,794.96	10,582.96	-2,518.27
7203	FLAG CORP	1,312.11	350.00	0.00	1,662.11
7204	NPHS MUSICAL	59,638.17	0.00	0.00	59,638.17
7205	ADVANCED ACTING	8,697.27	3,891.01	2,299.22	10,289.06
7209	CLASS - FRESHMAN	0.50	0.00	0.00	0.50
7210	CLASS - SOPHMORE	-494.00	950.00	0.00	456.00
7211	CLASS - JUNIOR	1,450.00	0.00	1,089.71	360.29
7212	CLASS - SENIOR	11,047.24	0.00	0.00	11,047.24
7226	ENVIRONMENTAL CLUB	638.95	0.00	0.00	638.95
7230	ART CLUB	2,030.19	100.00	0.00	2,130.19
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	-628.91	1,255.00	3,071.93	-2,445.84
7234	FBLA	841.70	0.00	0.00	841.70
7235	FCCLA	1,710.39	730.00	429.72	2,010.67
7236	YEARBOOK	2,572.97	412.00	0.00	2,984.97
7237	KEY CLUB	1,450.33	2,276.00	1,027.50	2,698.83
7238	UNUSED	0.00	0.00	0.00	0.00
7239	MOCK TRIAL	190.96	439.87	75.00	555.83
7240	NATL HONOR SOCIETY	5,565.82	0.00	385.00	5,180.82
7242	SKILLS USA	9,645.66	4,931.10	4,289.06	10,287.70
7243	STUDENT COUNCIL	4,117.27	2,109.81	2,920.83	3,306.25
7244	WORLD LANGUAGE CLUB	1,178.61	874.20	0.00	2,052.81
7245	FFA	121,495.38	7,011.50	5,685.88	122,821.00
7246	DUNGEONS AND DRAGONS	273.69	220.00	44.90	448.79
7250	VIDEO PRODUCTION	854.48	0.00	0.00	854.48
7260	GSA CLUB	444.47	0.00	0.00	444.47
7290	FEE SUPPORT	179.87	0.00	1,986.70	-1,806.83
7300	COUNSELORS	2,873.42	0.00	98.81	2,774.61
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	249,191.68	710.00	2,884.77	247,016.91
7304	PRINCIPAL CONTINGENCY	15,460.63	106.29	1,382.89	14,184.03
7305	FACULTY	0.00	0.00	0.00	0.00
7306	RESTITUTION	50.00	0.00	0.00	50.00
7307	NPHS SCHOOL STORE (SPED)	3,036.18	0.00	0.00	3,036.18
7310	BAND UNIFORM FUND	0.00	0.00	0.00	0.00
7311	CHOIR ROBE FUND	172.81	0.00	0.00	172.81
7315	HIGH SCHOOL BOOK FINES	18,251.20	70.00	333.85	17,987.35
7316	LIBRARY FINES	3,856.23	522.77	121.72	4,257.28
7317	P.E. FINES	851.61	0.00	0.00	851.61
7320	ART SUPPLIES	12,593.61	1,385.83	0.00	13,979.44
7321	AUTO SHOP	4,983.06	1,603.77	1,159.05	5,427.78
7322	BAND	2,742.43	2,300.59	3,034.69	2,008.33
7323	BULLDOGGER	163.62	0.00	0.00	163.62
7324	DRAFTING	1,902.52	30.00	0.00	1,932.52
7325	ELECTRONICS	5,041.03	15.00	0.00	5,056.03
7326	FOODS	6,368.77	1,261.05	772.06	6,857.76
7327	ORCHESTRA	2,852.52	1,143.99	26.88	3,969.63
7328	VOCAL	2,849.77	424.11	0.00	3,273.88
7329	WELDING	1,179.88	610.88	157.25	1,633.51
7330	WOODS	2,581.23	367.72	202.70	2,746.25
7331	PHOTOGRAPHY CLASS	6,383.16	629.46	0.00	7,012.62
7332	FCS DESIGN	1,171.46	25.00	23.94	1,172.52
7400	ELEMENTARY BOOK FINES	8,533.07	16.65	0.00	8,549.72

Activity and Depreciation

Account Year: 25

Period Range: 00 - 02

		Begin Balance	Revenue	Expenditures	End Balance
<b>05</b>	<b>ACTIVITY FUND</b>				
7403	ELEMENTARY - BUFFALO	911.96	0.00	92.98	818.98
7404	MADISON	142.09	855.53	853.64	143.98
7405	ELEMENTARY - CODY	12,549.92	400.00	0.00	12,949.92
7406	ELEMENTARY - JEFFERSON	9,976.06	5,000.00	0.00	14,976.06
7407	ELEMENTARY - LINCOLN	12,941.69	126.00	765.73	12,301.96
7409	ELEMENTARY - WASHINGTON	32,489.76	294.16	103.16	32,680.76
7410	ELEMENTARY - MCDONALD	6,467.33	0.00	145.00	6,322.33
7411	ELEMENTARY - EISNEHOWER	3,241.97	899.68	913.00	3,228.65
7413	BUFFALO SOCIAL COMMITTEE	139.08	307.50	0.00	446.58
7420	ADAMS MIDDLE SCHOOL	9,678.67	4,441.67	270.26	13,850.08
7421	ADAMS - STUDENT COUNCIL	10,635.68	0.00	130.57	10,505.11
7422	ADAMS - JOURNALISM	5,926.11	0.00	0.00	5,926.11
7423	ADAMS - MUSIC/SWING CHOIR	576.06	1,210.00	579.00	1,207.06
7424	ADAMS-LIBRARY FINES	1,128.18	32.93	0.00	1,161.11
7425	MS SPEECH CLUB	600.29	380.50	0.00	980.79
7426	MS ENVIRONMENTAL CLUB	713.45	0.00	0.00	713.45
7427	MS STORE (SPED)	183.95	0.00	6.24	177.71
7428	ADAMS - BAND	2,490.58	2,366.19	621.28	4,235.49
7429	ADAMS-FACULTY COURTESY COMM	0.00	0.00	0.00	0.00
7430	MADISON MIDDLE SCHOOL	48,454.43	354.00	266.93	48,541.50
7431	MADISON - BAND/CHORUS	9,701.03	2,951.74	250.00	12,402.77
7432	MADISON - TENNIS COURTS	0.00	0.00	0.00	0.00
7433	MADISON - STUDENT COUNCIL	1,496.59	1,570.00	-123.02	3,189.61
7442	ELEMENTARY ORCHESTRA	2,062.09	0.00	0.00	2,062.09
7445	ELEMENTARY - HALL	2,766.24	0.00	0.00	2,766.24
7454	ELEMENTARY - LAKE/OSGOOD	15,296.34	2,061.00	235.69	17,121.65
7460	ADAMS ART CLUB	1,643.46	292.57	512.31	1,423.72
7461	ADAMS CHESS CLUB	628.61	177.60	0.00	806.21
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	93,304.43	225.00	0.00	93,529.43
7490	DISTRICT	9.32	110.00	135.69	-16.37
7491	MENTAL HEALTH	37.20	0.00	0.00	37.20
7802	MCKINLEY RENTALS	9,796.85	0.00	0.00	9,796.85
7803	RENTALS - ALL BUILDINGS	34,609.51	455.00	0.00	35,064.51
7852	CAMPS	1,345.15	0.00	0.00	1,345.15
7900	REVOLVING FUND	2,735.86	434.94	0.00	3,170.80
7910	INTEREST	13,640.03	10,453.68	0.00	24,093.71
7911	BUS/VAN DEPRECIATION	21,626.22	0.00	9,948.50	11,677.72
7913	CHROMEBOOK INS	39,939.32	3,236.43	0.00	43,175.75
7914	VERIZON TOWER RENTAL	107,074.22	3,045.32	21,578.50	88,541.04
7915	TECHNOLOGY	70,043.55	2,689.12	5,851.03	66,881.64
7916	TUITION WAIVERS	285.60	0.00	2,868.00	-2,582.40
7917	MAINTENANCE	44,602.83	1,404.72	21,920.91	24,086.64
7918	SPECIAL OLYMPICS	9,885.23	1,800.00	0.00	11,685.23
7920	CENTRAL OFFICE	8,712.32	0.00	0.00	8,712.32
7928	BAUER FIELD SIGNS	6,915.42	0.00	0.00	6,915.42
7929	SCHOOL/COMMUNITY PARTNERSHIP	650.00	0.00	0.00	650.00
7930	BELOW 5	19.90	0.00	0.00	19.90
	<b>Total Funds:</b>	<b>\$1,393,960.84</b>	<b>\$236,443.78</b>	<b>\$229,859.06</b>	<b>\$1,400,545.56</b>
	<b>Grand Total for All Funds:</b>	<b>\$1,393,960.84</b>	<b>\$236,443.78</b>	<b>\$229,859.06</b>	<b>\$1,400,545.56</b>

Report Description: Month End Report 10

Account Year: 25

Period Range: 02 - 02

Date Range: 10/01/2024 - 10/31/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
<b>81 REVENUES</b>							
25-06-1510-000-000-100	INVESTMENT INCOME (FS)	1,000.00	0.00	37.41	136.61	863.39	13.66
<b>000</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$37.41</b>	<b>\$136.61</b>	<b>\$863.39</b>	<b>13.66</b>
<b>15 00 INVESTMENT INCOME</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$37.41</b>	<b>\$136.61</b>	<b>\$863.39</b>	<b>13.66</b>
25-06-1611-000-000-100	DAILY SALES-SCHOOL LUNCH PROGRAM	450,000.00	0.00	75,398.83	75,748.83	374,251.17	16.83
25-06-1612-000-000-100	DAILY SALES-SCHOOL BREAKFAST	150,000.00	0.00	0.00	9,251.30	140,748.70	6.17
25-06-1614-000-000-100	DAILY SALES-AFTER SCHOOL PROGRAM	0.00	0.00	0.00	1,646.70	-1,646.70	0.00
25-06-1620-000-000-100	DAILY SALES NON REIMBURSEABLE	246,000.00	0.00	0.00	6,279.83	239,720.17	2.55
<b>000</b>		<b>\$846,000.00</b>	<b>\$0.00</b>	<b>\$75,398.83</b>	<b>\$92,926.66</b>	<b>\$753,073.34</b>	<b>10.98</b>
<b>16 00 LOCAL REVENUE</b>		<b>\$846,000.00</b>	<b>\$0.00</b>	<b>\$75,398.83</b>	<b>\$92,926.66</b>	<b>\$753,073.34</b>	<b>10.98</b>
25-06-3150-000-000-100	(3150) STATE REVENUE (FS)	15,000.00	0.00	0.00	0.00	15,000.00	0.00
<b>000</b>		<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>0.00</b>
<b>31 00 STATE RECEIPTS</b>		<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>0.00</b>
25-06-4210-000-000-100	FEDERAL REVENUE: OTHER	150,000.00	0.00	0.00	0.00	150,000.00	0.00
25-06-4210-000-040-100	FED REVENUE: SECTION 4 FY	325,000.00	0.00	0.00	14,657.28	310,342.72	4.51
25-06-4210-000-041-100	FED REVENUE:SNACK FY	35,000.00	0.00	0.00	2,413.28	32,586.72	6.90
25-06-4210-000-042-100	FED REVENUE:SECTION 4 6CENT FY	35,000.00	0.00	0.00	2,998.08	32,001.92	8.57
25-06-4210-000-043-100	FED REVENUE: SECTION 11 FY	1,000,000.00	0.00	0.00	97,366.77	902,633.23	9.74
25-06-4210-000-044-100	FED REVENUE: BREAKFAST	600,000.00	0.00	0.00	63,320.62	536,679.38	10.55
<b>000</b>		<b>\$2,145,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$180,756.03</b>	<b>\$1,964,243.97</b>	<b>8.43</b>
<b>42 00 FEDERAL REVENUE</b>		<b>\$2,145,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$180,756.03</b>	<b>\$1,964,243.97</b>	<b>8.43</b>
25-06-5690-000-000-100	NON PROGRAM RECEIPTS (FS)	35,000.00	0.00	1,940.02	5,583.54	29,416.46	15.95
25-06-5690-000-000-110	NON PROGRAM RECEIPTS-vending	6,000.00	0.00	528.50	1,437.35	4,562.65	23.96
<b>000</b>		<b>\$41,000.00</b>	<b>\$0.00</b>	<b>\$2,468.52</b>	<b>\$7,020.89</b>	<b>\$33,979.11</b>	<b>17.12</b>
<b>56 00 MISC REVENUE</b>		<b>\$41,000.00</b>	<b>\$0.00</b>	<b>\$2,468.52</b>	<b>\$7,020.89</b>	<b>\$33,979.11</b>	<b>17.12</b>
<b>81 REVENUES</b>		<b>\$3,048,000.00</b>	<b>\$0.00</b>	<b>\$77,904.76</b>	<b>\$280,840.19</b>	<b>\$2,767,159.81</b>	<b>9.21</b>

Report Description: Month End Report 10

Account Year: 25

Period Range: 02 - 02

Date Range: 10/01/2024 - 10/31/2024

Account	Account Description	Adjusted Budget	Encumbrance	Actual Period	Actual YTD	Available Balance	Percent
<b>91 EXPENDITURES</b>							
25-06-3100-110-005-100	PARAPROFESSIONALS-CNP-CODY	8,864.00	0.00	1,306.00	2,196.48	6,667.52	24.78
25-06-3100-110-006-100	PARAPROFESSIONALS-CNP-JEFFERSON	9,470.00	0.00	1,180.07	2,024.87	7,445.13	21.38
25-06-3100-110-007-100	PARAPROFESSIONALS-CNP-LINCOLN	12,495.00	0.00	2,127.32	3,374.04	9,120.96	27.00
25-06-3100-110-009-100	PARAPROFESSIONALS-CNP-WASHINGTON	12,176.00	0.00	1,952.46	3,022.05	9,153.95	24.82
25-06-3100-110-010-100	PARAPROFESSIONALS-CNP-MCDONALD	12,083.00	0.00	1,966.10	3,100.77	8,982.23	25.66
25-06-3100-110-011-100	PARAPROFESSIONALS-CNP-EISENHOWER	41,385.00	0.00	1,391.73	2,287.27	39,097.73	5.53
25-06-3100-110-016-100	PARAPROFESSIONALS-CNP-LAKE MALONEY	10,257.00	0.00	1,727.06	2,504.16	7,752.84	24.41
<b>110 CLERICAL_BUSDIVERS</b>		<b>\$106,730.00</b>	<b>\$0.00</b>	<b>\$11,650.74</b>	<b>\$18,509.64</b>	<b>\$88,220.36</b>	<b>17.34</b>
25-06-3100-210-009-100	HEALTH CARE-CNP-WASHINGTON	5,741.00	0.00	432.25	864.52	4,876.48	15.06
25-06-3100-210-010-100	HEALTH CARE-CNP-MCDONALD	3,843.00	0.00	388.15	800.59	3,042.41	20.83
25-06-3100-210-016-100	HEALTH CARE-CNP-LAKE MALONEY	4,784.00	0.00	360.21	720.43	4,063.57	15.06
<b>210 HEALTH CARE NON-INSTRUCTIONAL</b>		<b>\$14,368.00</b>	<b>\$0.00</b>	<b>\$1,180.61</b>	<b>\$2,385.54</b>	<b>\$11,982.46</b>	<b>16.60</b>
25-06-3100-220-000-100	FICA-SCHOOL NUTRITION	12,002.00	0.00	0.00	0.00	12,002.00	0.00
25-06-3100-220-005-100	FICA-CNP-CODY	0.00	0.00	99.90	168.02	-168.02	0.00
25-06-3100-220-006-100	FICA-CNP-JEFFERSON	724.00	0.00	90.28	154.90	569.10	21.40
25-06-3100-220-007-100	FICA-CNP-LINCOLN	956.00	0.00	162.76	258.13	697.87	27.00
25-06-3100-220-009-100	FICA-CNP-WASHINGTON	932.00	0.00	148.63	229.71	702.29	24.65
25-06-3100-220-010-100	FICA-CNP-WASHINGTON	924.00	0.00	144.90	225.91	698.09	24.45
25-06-3100-220-011-100	FICA-CNP-EISENHOWER	0.00	0.00	106.48	174.99	-174.99	0.00
25-06-3100-220-016-100	FICA-CNP-LAKE MALONEY	785.00	0.00	132.12	191.57	593.43	24.40
<b>220 FICA NON INSTRUCTIONAL</b>		<b>\$16,323.00</b>	<b>\$0.00</b>	<b>\$885.07</b>	<b>\$1,403.23</b>	<b>\$14,919.77</b>	<b>8.60</b>
25-06-3100-230-005-100	RETIREMENT-CNP-CODY	0.00	0.00	129.01	216.97	-216.97	0.00
25-06-3100-230-006-100	RETIREMENT-CNP-JEFFERSON	935.00	0.00	116.57	200.02	734.98	21.39
25-06-3100-230-007-100	RETIREMENT-CNP-LINCOLN	1,234.00	0.00	210.13	333.27	900.73	27.01
25-06-3100-230-009-100	RETIREMENT-CNP-WASHINGTON	1,203.00	0.00	192.85	298.51	904.49	24.81
25-06-3100-230-010-100	RETIREMENT-CNP-MCDONALD	1,194.00	0.00	194.21	306.29	887.71	25.65
25-06-3100-230-011-100	RETIREMENT-CNP-EISENHOWER	0.00	0.00	137.47	225.93	-225.93	0.00
25-06-3100-230-016-100	RETIREMENT-CNP-LAKE MALONEY	1,013.00	0.00	170.59	247.35	765.65	24.42
<b>230 RETIREMENT NON INSTRUCTIONAL</b>		<b>\$5,579.00</b>	<b>\$0.00</b>	<b>\$1,150.83</b>	<b>\$1,828.34</b>	<b>\$3,750.66</b>	<b>32.77</b>
25-06-3100-570-000-100	CONTRACTED SERVICES (SODEXO)	2,900,000.00	0.00	2,116.10	521,584.79	2,378,415.21	17.99
<b>570 FOOD SERVICE MANAGEMENT</b>		<b>\$2,900,000.00</b>	<b>\$0.00</b>	<b>\$2,116.10</b>	<b>\$521,584.79</b>	<b>\$2,378,415.21</b>	<b>17.99</b>
25-06-3100-610-000-110	SUPPLIES-MM	5,000.00	0.00	0.00	0.00	5,000.00	0.00
<b>610 GENERAL SUPPLIES</b>		<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>0.00</b>
25-06-3100-733-000-100	EQUIPMENT/REPAIRS-CNP	0.00	3,034.99	5,604.66	8,639.65	-11,674.64	0.00
<b>733 FURNITURE AND FIXTURS</b>		<b>\$0.00</b>	<b>\$3,034.99</b>	<b>\$5,604.66</b>	<b>\$8,639.65</b>	<b>-\$11,674.64</b>	<b>0.00</b>
<b>31 00</b>		<b>\$3,048,000.00</b>	<b>\$3,034.99</b>	<b>\$22,588.01</b>	<b>\$554,351.19</b>	<b>\$2,490,613.82</b>	<b>18.29</b>
<b>91 EXPENDITURES</b>		<b>\$3,048,000.00</b>	<b>\$3,034.99</b>	<b>\$22,588.01</b>	<b>\$554,351.19</b>	<b>-\$2,490,613.82</b>	<b>18.29</b>
<b>06 NUTRITION FUND</b>		<b>\$0.00</b>	<b>-\$3,034.99</b>	<b>\$55,316.75</b>	<b>-\$273,511.00</b>	<b>\$276,545.99</b>	<b>0.00</b>

Report Description: Month End Report 12    Account Year: 25    Account Periods: 02 - 02    PY Account Periods: 02 - 02    Dates: 10/01/2024 - 10/31/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
<b>Account Description</b>						
<b>000 DISTRICT WIDE</b>						
25-07-0001-013-000-000	28,007.58	0.00	0.00	28,182.08	28,182.08	0.00
CASH-OPERATING-BOND FUND						
25-07-0001-031-000-000	31.74	0.00	0.00	0.00	0.00	0.00
DUE FROM/TO GENERAL FUND						
<b>01 ASSETS</b>	<b>28,039.32</b>	<b>0.00</b>	<b>0.00</b>	<b>28,182.08</b>	<b>28,182.08</b>	<b>0.00</b>
25-07-0001-905-000-000	28,007.58	0.00	0.00	28,182.08	28,182.08	0.00
UNRESERVED FUND BALANCE						
<b>03 EQUITY</b>	<b>28,007.58</b>	<b>0.00</b>	<b>0.00</b>	<b>28,182.08</b>	<b>28,182.08</b>	<b>0.00</b>
<b>000 DISTRICT WIDE</b>	<b>56,046.90</b>	<b>0.00</b>	<b>0.00</b>	<b>56,364.16</b>	<b>56,364.16</b>	<b>0.00</b>
<b>016 LAKE BOND ISSUE</b>						
25-07-1100-000-000-016	31.74	0.00	0.00	0.00	0.00	0.00
(1110) PROPERTY TAXES-LAKE MALONEY						
<b>81 REVENUES</b>	<b>31.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>016 LAKE BOND ISSUE</b>	<b>31.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>07 BOND FUND</b>	<b>56,078.64</b>	<b>0.00</b>	<b>0.00</b>	<b>56,364.16</b>	<b>56,364.16</b>	<b>0.00</b>

**NORTH PLATTE PUBLIC SCHOOLS**  
**SPECIAL BUILDING FUND**  
**For the Two Month Period Ending October 31, 2024**

Account	Account Description	TYPE	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance
25-08-0001-013-000-000	CASH-NLNB-BUILDING	11	-	-	(382,943.54)	(382,943.54)
25-08-0001-016-000-000	CASH ON DEPOSIT-COUNTY TREASURER	14	-	-	1.00	1.00
25-08-0001-900-000-000	RESERVED FUND BALANCE	38	-	-	-	-
25-08-0001-000-000-000	UNRESERVED FUND BALANCE	39	-	-	-	-
<b>NET ASSETS</b>					<b><u>(382,942.54)</u></b>	
25-08-0001-905-000-000	UNRESERVED FUND BALANCE	39	(527,317.00)	-	191,713.01	(335,603.99)
25-08-1100-000-000-100	(1110) PROPERTY TAXES-BUILDING FUND	81	(750,000.00)	1.00	34,991.94	(715,008.06)
25-08-1115-000-000-100	CARLINE TAXES	81	(2,000.00)	-	-	(2,000.00)
25-08-3130-000-000-100	HOMESTEAD EXEMPTION	81	(44,156.00)	-	-	(44,156.00)
25-08-3180-000-000-100	PRO-RATA MOTOR VEHICLE	81	(1,500.00)	-	-	(1,500.00)
<b>81 REVENUE</b>			<b><u>(1,324,973.00)</u></b>		<b><u>226,704.95</u></b>	
25-08-2620-340-000-100	CONTRACTED SERVICES - ARCHITECT	91	-	-	-	-
25-08-2620-340-011-100	CONTRACT SERVICES-EISENHOWER	91	35,000.00	-	(33,757.28)	1,242.72
25-08-2620-720-001-100	BUILDING IMPROVEMENT-NPHS	91	468,000.00	-	(467,451.45)	548.55
25-08-2620-720-010-100	BUILDING IMPROVEMENTS-MCDONALD	91	-	-	-	-
25-08-2620-720-032-100	BUILDING IMPROVEMENTS-DISTRICT	91	917,401.00	-	(1,989.87)	915,411.13
<b>91 EXPENDTIURE</b>			<b><u>1,420,401.00</u></b>		<b><u>(503,198.60)</u></b>	
<b>100 DISTRICT</b>			<b><u>95,428.00</u></b>		<b><u>(276,493.65)</u></b>	
25-08-3552-340-000-101	BUILDING IMPROVMENTS-SCHOOL SAFETY	91	-	-	(54,213.29)	(54,213.29)
25-08-4998-000-000-015	REVENUE-ESSERS III	81	(503,500.00)	-	267,523.00	(235,977.00)
25-08-6998-340-010-015	CONTRACTED SERVICES-ESSERS III	91	-	-	-	-
25-08-6998-340-011-015	ESSRS III - CONTRACTED SERVICES IKE	91	-	-	-	-
25-08-6998-720-010-015	BUILDING IMPROVEMENTS-ESSERS III	91	-	-	-	-
25-08-6998-720-011-015	BUILDING IMPROVMENTS-ESSERSIII (IKE)	91	319,760.00	-	(319,758.60)	1.40
<b>015 ESSERS</b>			<b><u>(183,740.00)</u></b>		<b><u>(52,235.60)</u></b>	
<b>NET</b>			<b><u>(88,312.00)</u></b>		<b><u>(382,942.54)</u></b>	

Report Description: Month End Report 14    Account Year: 25    Account Periods: 02 - 02    PY Account Periods: 02 - 02    Dates: 10/01/2024 - 10/31/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
<b>Account Description</b>						
25-09-0001-013-000-000 CASH-NLNB-QCPUF	1,059,116.77	0.00	47,096.43	1,134,242.59	1,134,242.59	0.00
25-09-0001-016-000-000 CASH ON DEPOSIT-COUNTY TREASURER	7,150.09	0.00	-47,096.43	0.00	0.00	0.00
25-09-0001-031-000-000 DUE FROM/TO GENERAL FUND	-18,543.38	0.00	0.00	0.00	0.00	0.00
<b>01 ASSETS</b>	<b>1,047,723.48</b>	<b>0.00</b>	<b>0.00</b>	<b>1,134,242.59</b>	<b>1,134,242.59</b>	<b>0.00</b>
25-09-0001-900-000-000 RESERVED FUND BALANCE	3,689.00	0.00	0.00	-997,659.00	-997,659.00	0.00
25-09-0001-905-000-000 UNRESERVED FUND BALANCE	1,021,759.71	0.00	0.00	1,087,146.16	1,087,146.16	0.00
<b>03 EQUITY</b>	<b>1,025,448.71</b>	<b>0.00</b>	<b>0.00</b>	<b>89,487.16</b>	<b>89,487.16</b>	<b>0.00</b>
25-09-1100-000-000-000 PROPERTY TAXES-QCPUF	50,040.77	261,224.00	0.00	47,096.43	308,320.43	-81.97
25-09-3180-000-000-000 PRO-RATA MOTOR VEHICLE	346.38	0.00	0.00	0.00	0.00	0.00
<b>81 REVENUES</b>	<b>50,387.15</b>	<b>261,224.00</b>	<b>0.00</b>	<b>47,096.43</b>	<b>308,320.43</b>	<b>-81.97</b>
25-09-4500-340-000-000 CONTRACTED SERVICES	18,543.38	0.00	0.00	0.00	0.00	0.00
25-09-4500-720-001-001 BUILDING REPAIR-NPHS	5,880.00	0.00	0.00	0.00	0.00	0.00
25-09-4500-739-000-000 BUILDING REPAIR AND MAINTENANCE	0.00	250,000.00	0.00	0.00	250,000.00	-100.00
25-09-5000-830-000-000 DUES AND FEES-PAYING AGENT	0.00	400.00	0.00	0.00	400.00	-100.00
25-09-5000-831-000-000 PRINCIPAL COSTS	0.00	995,000.00	0.00	0.00	995,000.00	-100.00
25-09-5000-832-000-000 DEBT SERVICE INTEREST	0.00	13,483.00	0.00	0.00	13,483.00	-100.00
<b>91 EXPENDITURES</b>	<b>24,423.38</b>	<b>1,258,883.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,258,883.00</b>	<b>-400.00</b>
<b>09 QCPUF</b>	<b>2,147,982.72</b>	<b>1,520,107.00</b>	<b>0.00</b>	<b>1,270,826.18</b>	<b>2,790,933.18</b>	<b>-481.97</b>

Report Description: REPORT BY PROGRAM Account Year: 25 Account Periods: 02 - 02 PY Account Periods: 02 - 02 Dates: 10/01/2024 - 10/31/2024

Account	Prev1 YTD Exp	YTD Adj Bud	Period Expended	YTD Actual	Avail Balance	PCT
<b>Account Description</b>						
25-10-0001-013-000-000 CASH-NLNB-COOPERATING	11,181.56	0.00	-669.39	17,224.23	17,224.23	0.00
<b>01 ASSETS</b>	<b>11,181.56</b>	<b>0.00</b>	<b>-669.39</b>	<b>17,224.23</b>	<b>17,224.23</b>	<b>0.00</b>
25-10-0001-905-000-000 FUND BALANCE-UNRESERVED	12,956.99	0.00	0.00	16,893.62	16,893.62	0.00
<b>03 EQUITY</b>	<b>12,956.99</b>	<b>0.00</b>	<b>0.00</b>	<b>16,893.62</b>	<b>16,893.62</b>	<b>0.00</b>
25-10-5690-000-000-000 NON-PROGRAM RECEIPTS	4,738.44	100,000.00	3,100.00	4,100.00	104,100.00	-95.90
<b>81 REVENUES</b>	<b>4,738.44</b>	<b>100,000.00</b>	<b>3,100.00</b>	<b>4,100.00</b>	<b>104,100.00</b>	<b>-95.90</b>
25-10-1190-490-000-003 WATER-BUFFALO	986.84	0.00	0.00	0.00	0.00	0.00
25-10-1190-490-000-012 WATER-OSGOOD	311.09	0.00	0.00	0.00	0.00	0.00
25-10-1190-621-000-012 NATURAL GAS-OSGOOD	45.57	0.00	0.00	0.00	0.00	0.00
25-10-1190-890-000-003 ELECTRICITY-BUFFALO	3,159.05	0.00	0.00	0.00	0.00	0.00
25-10-1190-890-000-012 ELECTRICITY-OSGOOD	2,011.32	0.00	0.00	0.00	0.00	0.00
25-10-1190-950-000-012 TAXES-OSGOOD	0.00	0.00	3,769.39	3,769.39	3,769.39	0.00
25-10-6210-580-000-000 PROF DEV-ESU FUNDS	0.00	100,000.00	0.00	0.00	100,000.00	-100.00
<b>91 EXPENDITURES</b>	<b>6,513.87</b>	<b>100,000.00</b>	<b>3,769.39</b>	<b>3,769.39</b>	<b>103,769.39</b>	<b>-100.00</b>
<b>10 COOPTERATING FUND</b>	<b>35,390.86</b>	<b>200,000.00</b>	<b>6,200.00</b>	<b>41,987.24</b>	<b>241,987.24</b>	<b>-195.90</b>

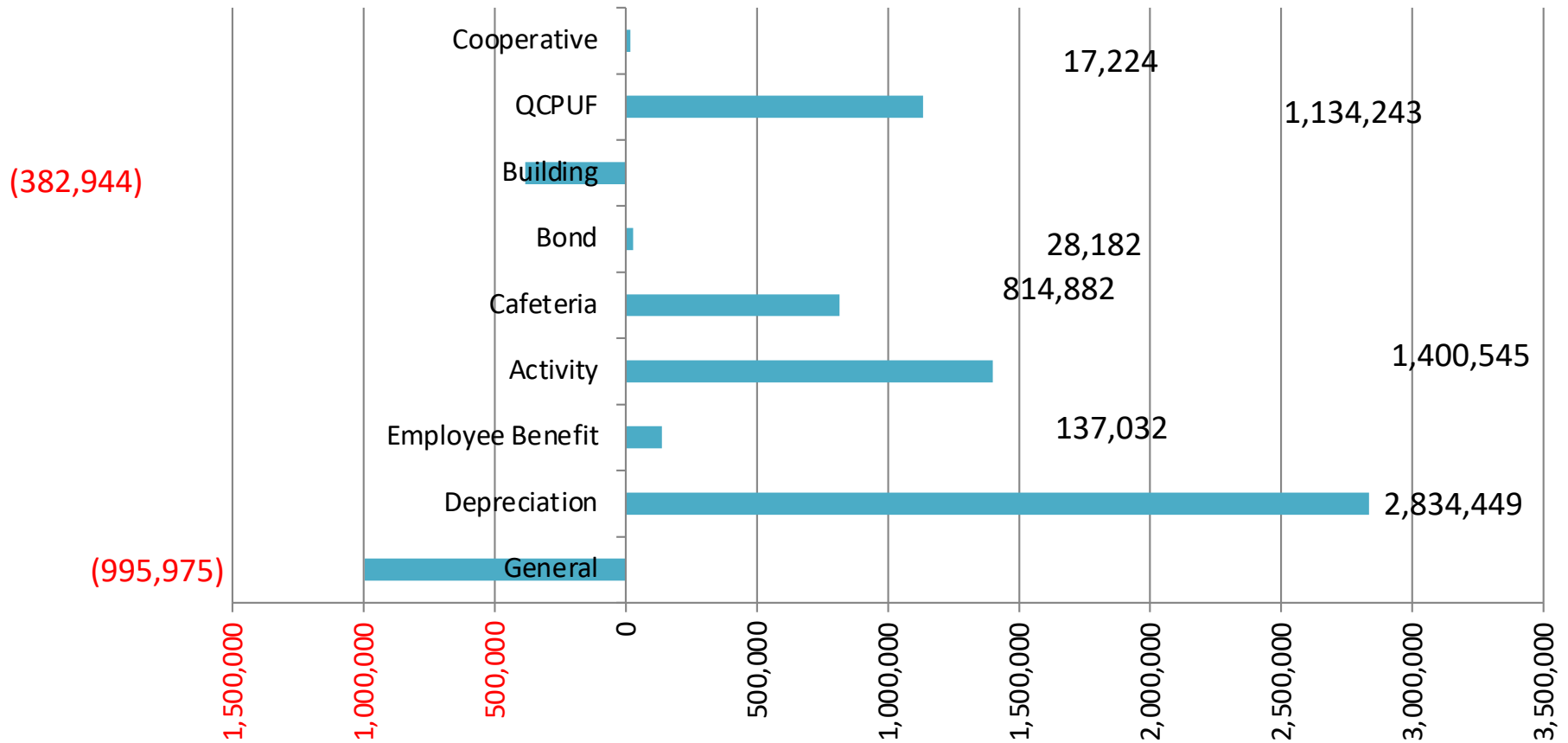
# North Platte Public Schools

October

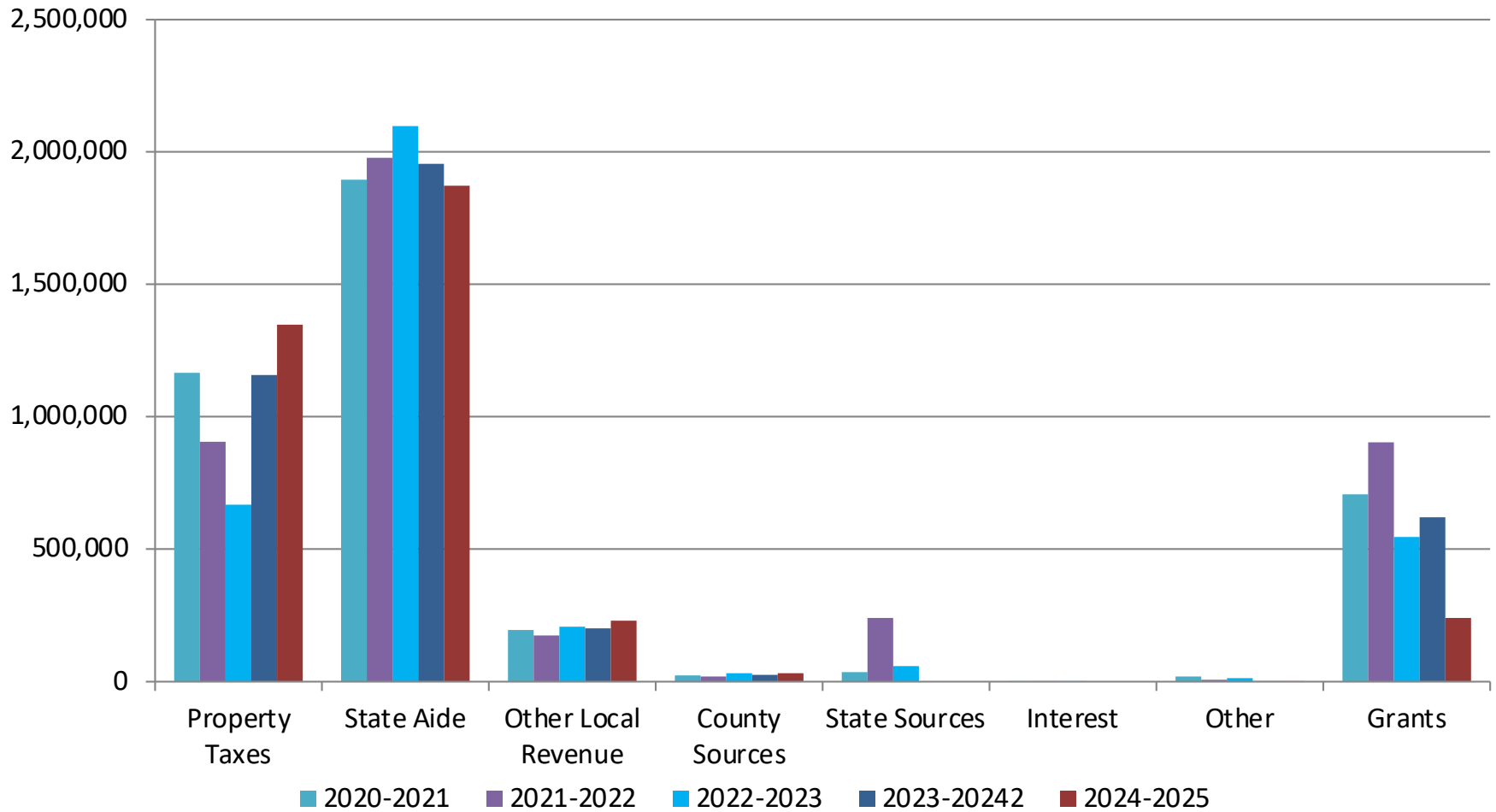
	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Revenue	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Property Taxes	1,348,916	1,158,136	669,142	906,271	1,166,383
State Aid	1,872,026	1,956,156	2,097,828	1,977,108	1,895,486
Other Local Revenue	230,934	202,285	206,715	173,952	194,894
County Sources	31,029	24,936	31,826	18,639	24,486
State Sources	0	0	58,121	240,800	36,513
Interest	0	0	307	45	9
Other	406	542	12,346	6,314	19,179
Grants	241,456	619,870	545,877	904,214	707,974
<b>Total Revenue</b>	<b>3,724,767</b>	<b>3,961,925</b>	<b>3,622,162</b>	<b>4,227,343</b>	<b>4,044,924</b>
			0		
<b>Expenditures</b>					
Salaries	5,030,862	4,831,219	4,525,471	4,387,821	4,356,236
Fringe Benefits	1,797,380	1,720,505	1,622,561	1,544,940	1,390,448
Operating Expenses	792,695	793,102	708,166	557,573	323,783
Supplies/Materials	241,572	308,642	460,812	330,557	348,091
Equipment	158,039	269,106	446,398	256,511	196,369
Travel	41,697	33,177	31,505	45,750	14,048
Other Expenses	0	1,281	103,000	70,000	0
Grants	773,671	810,268	902,855	834,901	888,948
<b>Total Expenditures</b>	<b>8,835,916</b>	<b>8,767,300</b>	<b>8,800,768</b>	<b>8,028,053</b>	<b>7,517,923</b>
		0			
Instruction	3,636,905	3,888,025	3,806,019	3,643,862	3,435,137
Special Education	1,145,946	873,117	838,020	810,628	688,890
Guidance/Health	558,445	481,675	406,581	423,725	398,981
Libraries	329,106	395,426	305,717	148,792	170,901
General Administration	416,659	160,702	236,390	250,393	188,672
School Administration	571,578	567,725	564,103	486,196	456,553
Business Office	437,200	526,100	565,166	512,021	492,267
Building/Grounds	870,545	953,061	1,021,696	796,952	695,871
Transportation	60,440	56,850	88,312	82,775	62,407
Public Relations	35,421	54,351	65,909	37,808	0
Grants	<b>773,671</b>	<b>810,268</b>	<b>902,855</b>	<b>834,901</b>	<b>928,244</b>
<b>Total</b>	<b>8,835,916</b>	<b>8,767,300</b>	<b>8,800,768</b>	<b>8,028,053</b>	<b>7,517,923</b>
	0	0	0	0	0
Net Income	(5,111,149)	(4,805,375)	(5,178,606)	(3,800,710)	(3,472,999)
Net Income-Grants	(532,215)	(190,398)	(356,978)	69,313	(220,270)
Net Income-GF	(4,578,934)	(4,614,977)	(4,821,628)	(3,870,023)	(3,252,729)

**North Platte Public Schools**  
**Balance Sheet – Total Net Assets**  
**For the Two Month Period Ending October 31, 2024**

**2024-2025**



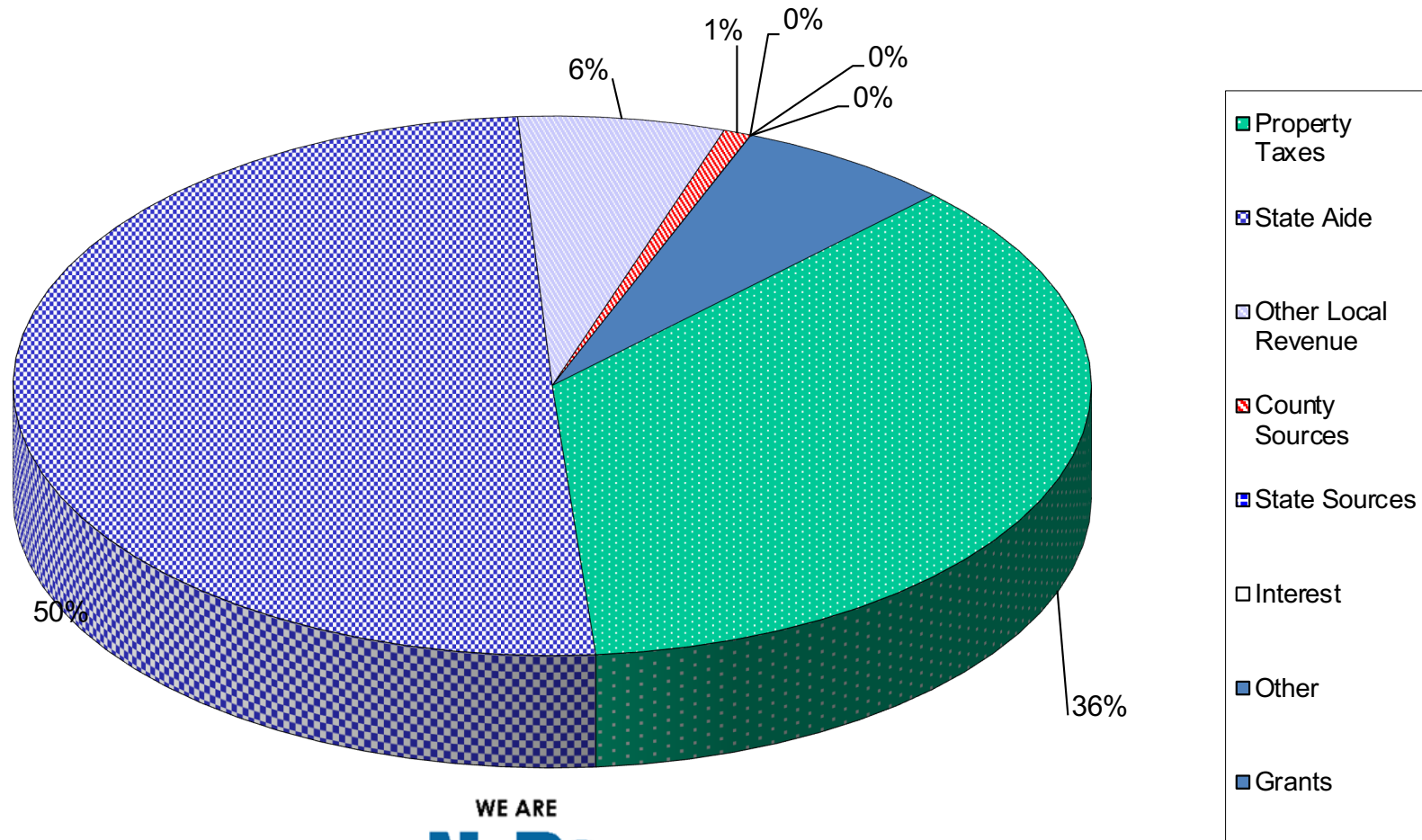
# North Platte Public Schools Revenue Comparison For the Two Month Period Ending October 31, 2024



# North Platte Public Schools

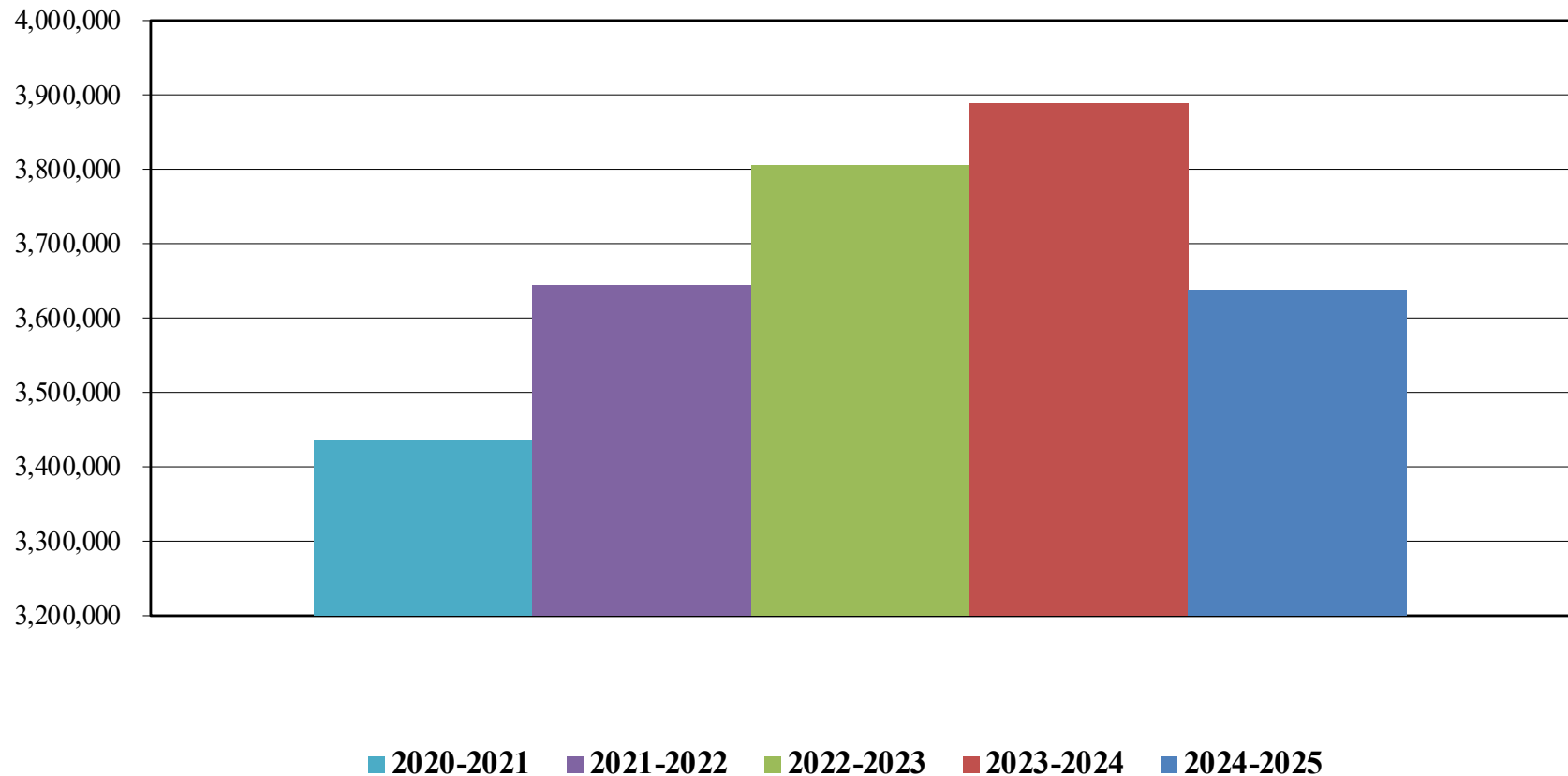
## Revenue by Object Code

For the Two Month Period Ending October 31



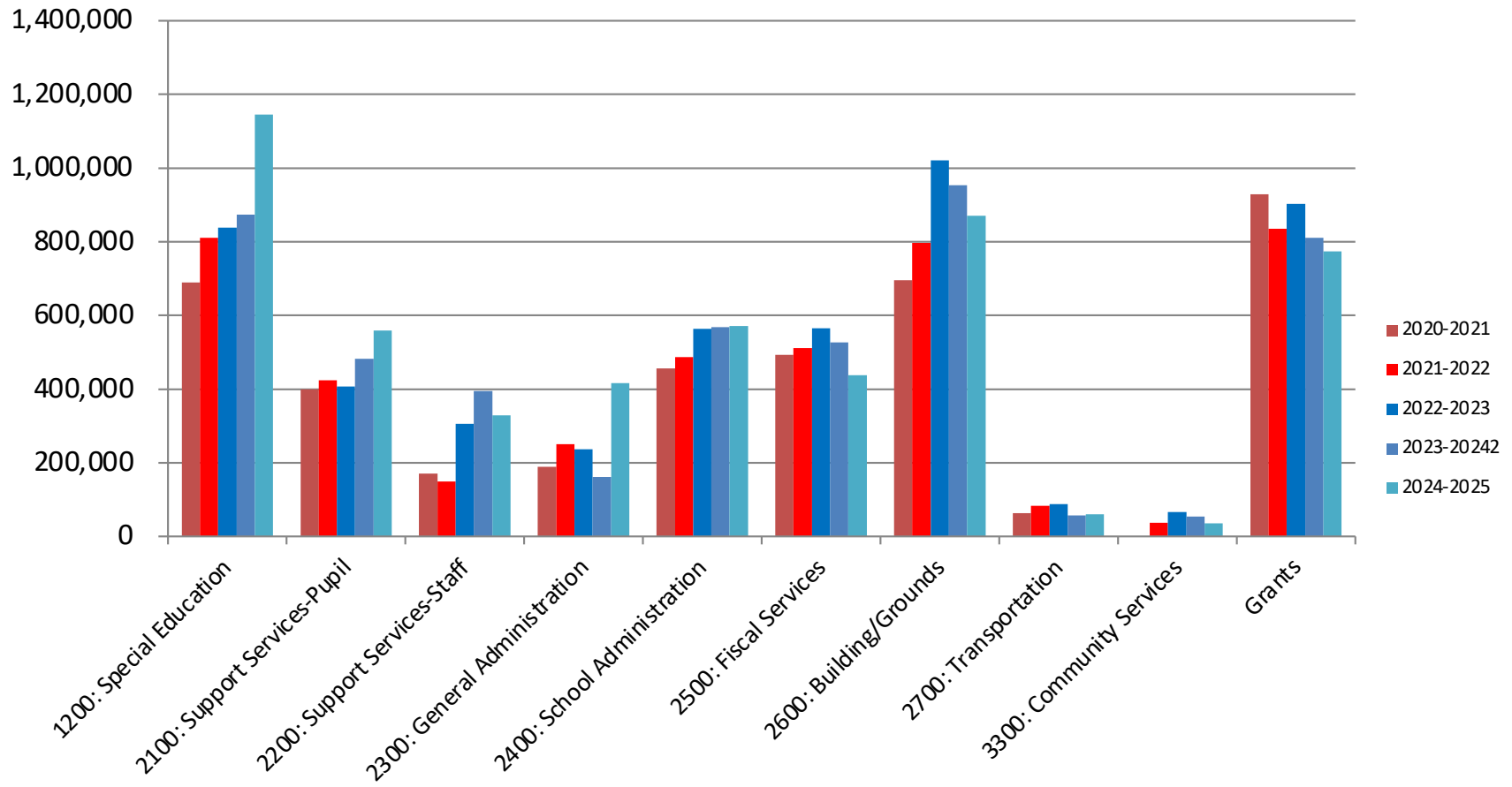
# North Platte Public Schools

Comparison of Expense-1100: Instruction Only  
For the Two Month Period Ending October 31



# North Platte Public Schools

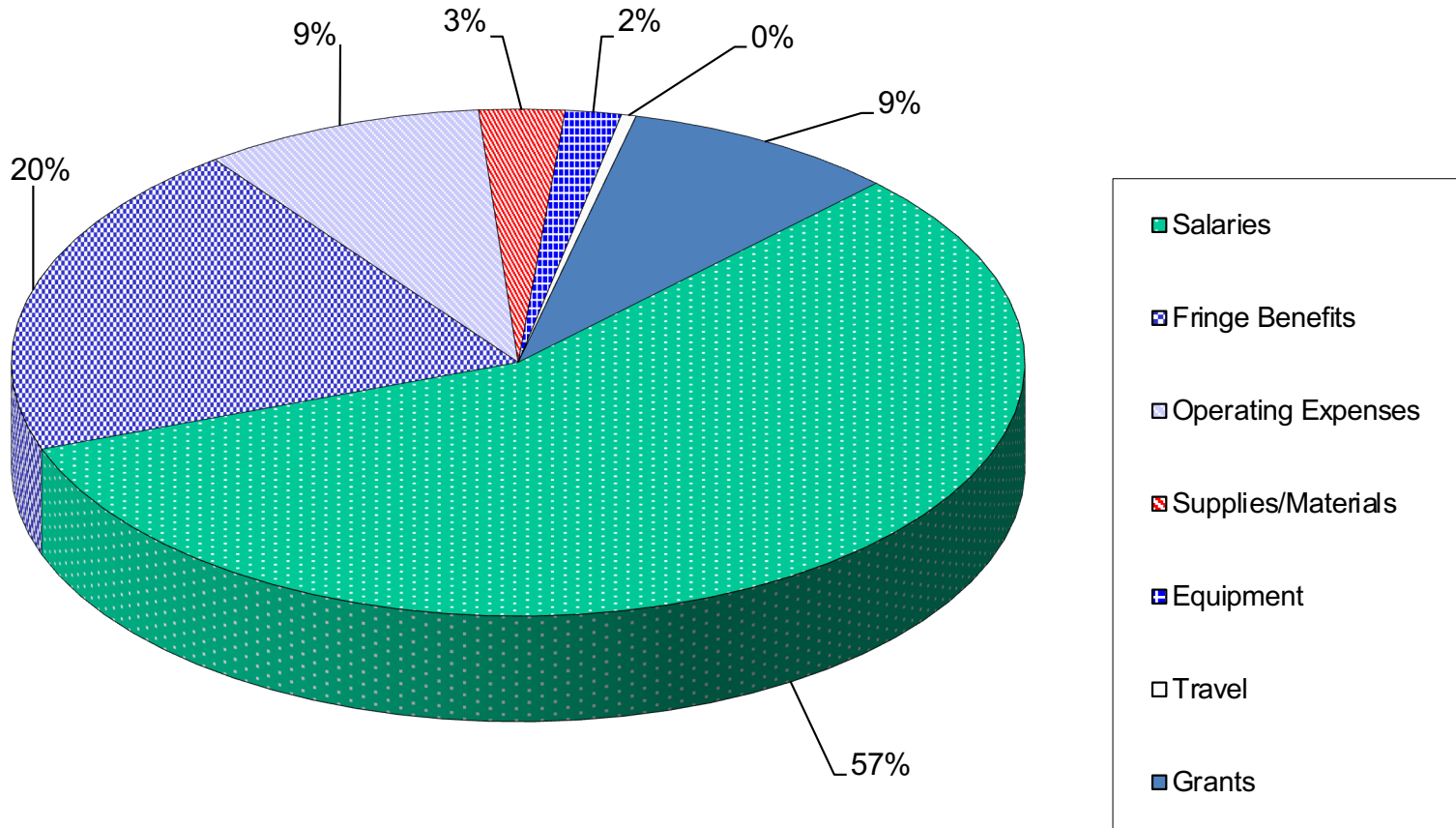
## Comparison of Expense by Discipline For the Two Month Period Ending October 31



# North Platte Public Schools

## Expenditures by Object Code

For the Two Month Period Ending October 31, 2024



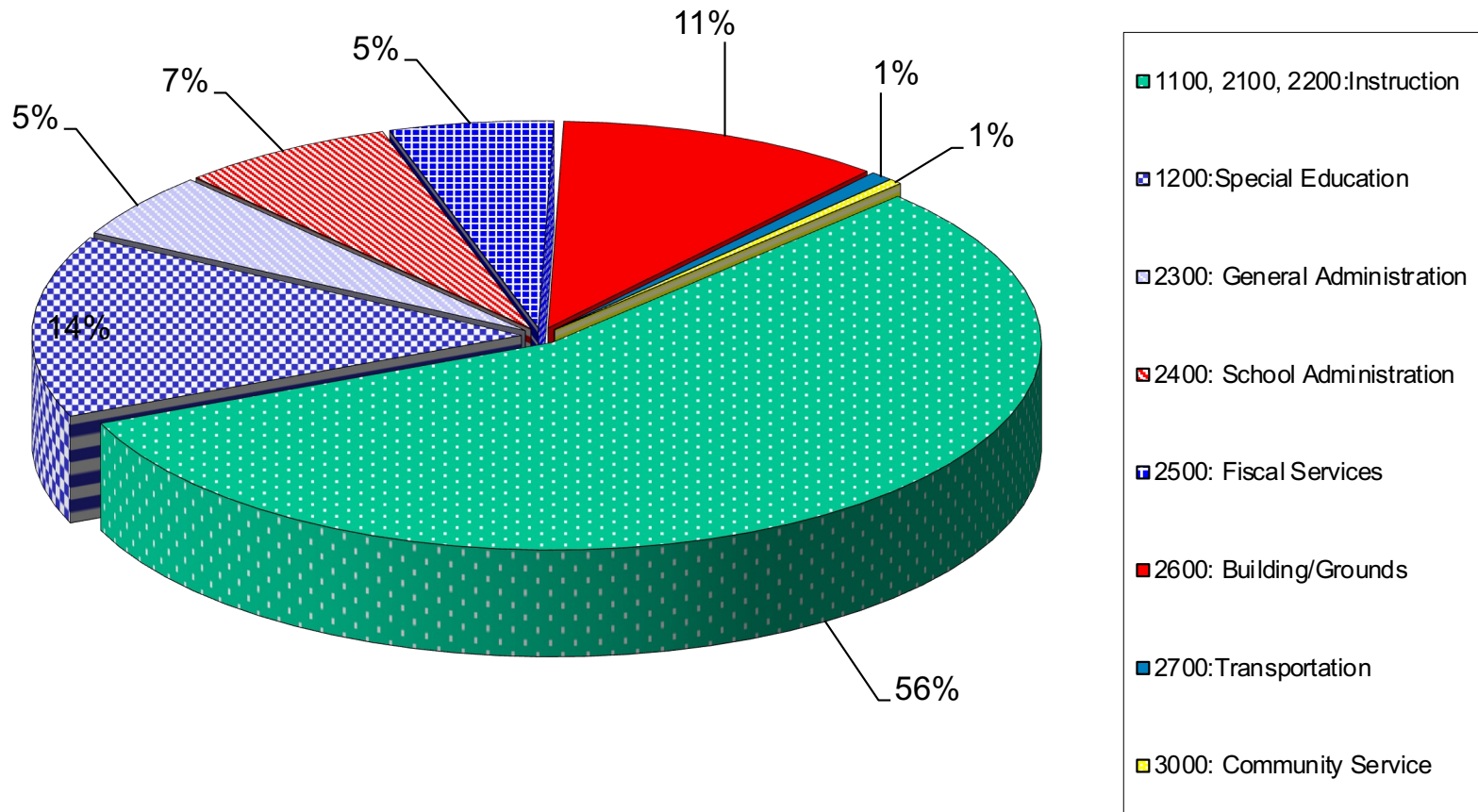
General Fund Expenditures excluding Grants



# North Platte Public Schools

## Expenditures by Discipline

For the Two Month Period Ending October 31, 2024



General Fund Expenditures excluding grants



# 2025-2026 Calendar - Proposed



July 2025							July	January 2026							January		
Su	M	Tu	W	Th	F	Sa		Su	M	Tu	W	Th	F	Sa	1-2	No School - Holiday	
		1	2	3	4	5	4	Independence day				1	2	3	5	Start of 2nd Semester	
6	7	8	9	10	11	12	7-10	New Teacher Onboarding	4	5	6	7	8	9	10		
13	14	15	16	17	18	19	22	AdCo (all district admin)	11	12	13	14	15	16	17		
20	21	22	23	24	25	26	23	NDE Day	18	19	20	21	22	23	24		
27	28	29	30	31					25	26	27	28	29	30	31		
August 2025							August	February 2026							February		
Su	M	Tu	W	Th	F	Sa		Su	M	Tu	W	Th	F	Sa	16	Professional Development	
					1	2	1, 4-6	New Teachers Report	1	2	3	4	5	6	7		
3	4	5	6	7	8	9	7-8 and 11	All Teachers Report (PD) Para's Report	8	9	10	11	12	13	14		
10	11	12	13	14	15	16	12	Professional Worktime/Flex Day	15	16	17	18	19	20	21		
17	18	19	20	21	22	23	13	First Day K-9	22	23	24	25	26	27	28		
24	25	26	27	28	29	30	14	First Day 10-12									
31																	
September 2025							September	March 2026							March		
Su	M	Tu	W	Th	F	Sa		Su	M	Tu	W	Th	F	Sa	6	End of Quarter 3 (Student Days-44 Staff-45)	
	1	2	3	4	5	6	1	Labor Day (No school)	1	2	3	4	5	6	7	12	K-12 P/T Conferences (4:00-8:00pm)
7	8	9	10	11	12	13			8	9	10	11	12	13	14	13	K-12 P/T Conferences (8:00am-12:00pm)
14	15	16	17	18	19	20			15	16	17	18	19	20	21	12	No School
21	22	23	24	25	26	27			22	23	24	25	26	27	28	13	No School
28	29	30							29	30	31						
October 2025							October	April 2026							April		
Su	M	Tu	W	Th	F	Sa		Su	M	Tu	W	Th	F	Sa	3	No School-Holiday	
			1	2	3	4	10	End of Quarter 1 (Student Days-42 Staff-46)				1	2	3	4	6	No School-Holiday
5	6	7	8	9	10	11	16	No School	5	6	7	8	9	10	11		
12	13	14	15	16	17	18	17	No School	12	13	14	15	16	17	18		
19	20	21	22	23	24	25	16	K-12 P/T Conferences (4:00-8:00pm)	19	20	21	22	23	24	25		
26	27	28	29	30	31		17	K-12 P/T Conferences (8:00am-12:00pm)	26	27	28	29	30				
							20	Professional Development									
November 2025							November	May 2026							May		
Su	M	Tu	W	Th	F	Sa		Su	M	Tu	W	Th	F	Sa	10	Graduation	
						1	26-28	No School-Holiday						1	2	13	Student's Last Day (Student Days-44 Staff-47)
2	3	4	5	6	7	8			3	4	5	6	7	8	9	14	Professional Worktime/Flex Day
9	10	11	12	13	14	15			10	11	12	13	14	15	16	15, 18-21	Inclement Weather Makeup days
16	17	18	19	20	21	22			17	18	19	20	21	22	23	25	Memorial Day
23	24	25	26	27	28	29			24	25	26	27	28	29	30	2025-2026:	Student Days-174 Staff-185
30									31								
December 2025							December	June 2026							June		
Su	M	Tu	W	Th	F	Sa		Su	M	Tu	W	Th	F	Sa		2:30 Early Dismissal Professional Learning	
	1	2	3	4	5	6	19	End of Quarter 2 (Student Days-44 Staff-48)		1	2	3	4	5	6		Professional Development/Worktime
7	8	9	10	11	12	13	22	Professional Worktime	7	8	9	10	11	12	13		Parent Teacher Conferences
14	15	16	17	18	19	20	23-31	No School-Holiday	14	15	16	17	18	19	20		No School
21	22	23	24	25	26	27			21	22	23	24	25	26	27		Quarter Begins or Ends
28	29	30	31						28	29	30						

Updated 10.31.24



## 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

# LINCOLN COUNTY PUBLIC SCHOOLS



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Audit Presentation  
For the Year Ended August 31, 2024

**DANA F. COLE & COMPANY, LLP**  

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**CERTIFIED PUBLIC ACCOUNTANTS**





# Lincoln County Public Schools

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- Unmodified audit report
  - The financial statements are presented fairly in all material respects in accordance with the cash basis of accounting.
- Report on Internal Control Over Financial Reporting and Compliance.
  - One current year finding.

# Summary of Governmental & Proprietary Fund Balances

(Page 9, 11 & 36 of the Financial Statements)

Fund		08/31/24	08/31/23	Change
General		7,335,114	6,789,089	546,025
Bond		28,182	28,007	175
Building		191,713	459,339	(267,626)
Cooperative		16,894	12,957	3,937
QCPU		1,087,146	1,021,759	65,387
Activities		1,393,961	1,521,021	(127,060)
School nutrition		<u>1,088,393</u>	<u>1,081,288</u>	<u>7,105</u>
<b>Total</b>		<u>11,141,403</u>	<u>10,913,460</u>	<u>227,943</u>

Fund balances in the governmental and proprietary funds include all cash, (claims on cash), investments, and balances held by the County Treasurer.



# Governmental & Proprietary Fund Balance Changes (Summary)

(Page 3 of handout and page 6 of the Financial Statements)

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- The primary cause for the decrease in fund balances of \$227,943 was an increase in general fund operating revenues exceeding operating expenses.
- Overall the Cash and Certificates of Deposit decreased by \$144,639 from the prior year while the Cash at the County Treasurer increased by \$372,582.

# Governmental & Proprietary Fund Receipts (Summary)

(Pages 5 & 6 of the Financial Statements)

<b>Governmental &amp; Proprietary Funds</b>	<b>08/31/2024</b>	<b>08/31/2023</b>	<b>Change</b>
RECEIPTS			
Property taxes	27,484,103	25,943,615	1,540,488
Motor Vehicle taxes	2,451,376	2,381,254	70,122
Operating grants	13,144,604	12,457,331	687,273
State Aid	9,780,783	10,489,135	( 708,352)
Other	<u>6,233,428</u>	<u>5,793,818</u>	<u>439,610</u>
Total Revenues	<u>59,094,294</u>	<u>57,065,153</u>	<u>2,029,141</u>

# Governmental & Proprietary Fund Disbursements (Summary)

(Page 4 & 5 of the Financial Statements)

<b>Governmental &amp; Proprietary Funds</b>	<b>08/31/2024</b>	<b>08/31/2023</b>	<b>Change</b>
DISBURSEMENTS			
Instruction	28,250,990	27,072,497	1,178,493
Federal and State Programs	6,622,303	7,274,980	( 652,677)
Support	11,745,711	12,277,522	( 531,811)
General and Admin.	7,049,699	7,066,337	( 16,638)
School Lunch	2,700,025	2,609,304	90,721
Debt Service	840,194	962,478	( 122,284)
Capital Outlay and Other	<u>1,657,429</u>	<u>2,844,948</u>	<u>(1,187,519)</u>
Total	<u>58,866,351</u>	<u>60,108,066</u>	<u>(1,241,715)</u>



# Summary of Findings and Responses

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- We have summarized on pages 64 through 66 our findings.
  - Establish Internal Control Over Financial Statement Preparation and Review
    - The District's management should possess the ability to prepare financial statements in accordance with the modified cash basis of accounting.
    - Management currently relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. Management reviews such financial statements and approves all adjustments. We recommend that the District's management continue to review the auditors adjustments and apply analytical procedures to the draft financial statements as considered necessary.



# General Discussion

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- Most footnote disclosures are similar in nature to prior year disclosures.
- We encountered no difficulties in dealing with management and the staff in performing and completing our audit.

I move pursuant to Section 84-1410 of the Reissue of the Revised Statutes of 1992, known as the Nebraska Public Meetings Law, that the Board hold a closed session with

Names: \_\_\_\_\_

For the purpose of discussion of the following items;

Real Estate

Personnel Matters

Strategy session related to possible litigation

Collective bargaining

I further move that this closed session is clearly necessary for the protection of the public interest and for the prevention of needless injury to the reputation of an individual(s), and that strategy sessions with respect to real estate, litigation, and collective bargaining are specifically authorized by the Nebraska Public Meetings Law.