

Board of Education Regular Meeting  
Monday, December 8, 2025 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 December 8, 2025, regular meeting of the Board of Education**
5. **Approve the agenda for the December 8, 2025, regular meeting of the Board of Education**
6. **Pledge of Allegiance and Announcements**
7. **Communications**
  - 7.1. Special Presentation
  - 7.2. Student Spotlight
  - 7.3. Foundation Report/Staff Recognitions
8. **Public Comment**
9. **Consent Agenda**
  - 9.1. Approve the minutes of the November 10, 2025, regular meeting of the Board of Education
  - 9.2. Accept the resignation of Amanda Gilmore, effective on December 31, 2026.
  - 9.3. Approve the resignation of Dan Chromy on or about May 14, 2026.
  - 9.4. Approve the resignation of Denise DiGiovanni on or about May 14, 2026.
  - 9.5. Approve the resignation of Pam Tillman on or about May 14, 2026.

9.6. Approval of Financial Claims and Reports

**10. Reports and Discussion Items**

10.1. Staffing Update

10.2. Monthly Financial & Budget Report

10.3. 2024-2025 Audit Report

10.4. AQuESTT Presentation

10.5. Annual Report

10.6. Early Graduation Report

10.7. 2026-2027 School Calendar Discussion

10.8. Board Vacancy Discussion

**11. Action Items**

11.1. Request approval of the 2026-2027 School Calendar.

11.2. Request approval of Line of Credit with NebraskaLand Bank if needed.

11.3. Request approval of the 2024-2025 Lincoln County School District 1 Audit.

11.4. Request approval for the resignation of board member Justin Thompson.

12. Superintendent Evaluation Discussion

**13. Executive Session**

**14. Future Board Calendar**

**15. Adjournment**



## **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.

Except for closed sessions, the board will allow members of the public an opportunity to speak at each meeting. 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

Reviewed on: June 27, 2024

Revised on: July 8, 2024

## **Board of Education Regular Meeting**

McKinley Education Center

301 West F Street

North Platte, NE 69103-1557

Monday, November 10, 2025 5:30 PM

### **1. Call to Order**

### **2. Roll Call**

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

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

### **4. Approve the publication of the November 10, 2025, regular meeting of the Board of Education**

Motion by Angela Blaesi second by Cindy O'Connor to approve the publication of this regular meeting of the North Platte Public Schools Board of Education

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

### **5. Approve the agenda for the November 10, 2025, regular meeting of the Board of Education**

Motion by Cindy O'Connor second by Skip Altig to approve the agenda for this regular meeting of the North Platte Public Schools Board of Education

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

### **6. Pledge of Allegiance and Announcements**

#### **7. Communications**

##### 7.1. Special Presentation

The October 2025 Bulldogs of the Month are Colbie Baade and Henry Cline.

##### 7.2. Student Spotlight

Nebraska state student council advisor of the year, Josh Bruck, and members of the student council executive team Colbie Baade, Ashlyn Carlson, Jaicee Fox, Alex Sexson and Paige Seery reported on activities that the student council hosts and participates in throughout the year which promote school spirit and help the community. These events include a tailgate event, spirit week, snowball dance, hug a heart and teacher of the month.

The student council also raises funds, through a golf event, to help support the Royal Family Kids Camp and Mentoring. The camp facilitates students in foster being be paired with an adult mentor.

Another way the student council raised money was through the Light up the Night 5K run where they sold luminaires with written wishes for the Make a Wish Foundation. Of the 74 schools in the Nebraska Association of Student Councils, North Platte was the top fundraiser for this event with a donation of \$9,000.

The student council also organizes an annual canned food drive for the benefit of the Salvation Army, Grace Ministries, For the Love of Paws and the North Platte Public Schools and St. Pat's High School food pantries. The grade that collects the most items during the drive, wins an early dismissal on the day before the Christmas break.

The students reported on experiences from the state convention, things they learned as well as awards that they won. In 2024 NPPSD hosted the convention. It was noted that NPPSD students Alex and Halley Sexson are the only siblings to both hold the position of student council president within the association.

### 7.3. Foundation Report/Staff Recognitions

Executive Director, Terri Burchell, reported on the recent Movie on the Field event sponsored by Nebraskaland Bank which earned \$1400 in free will donations to benefit Kids Klub. She will be attending Scholarship Day on Thursday at the high school to be sure students know how to use the Foundation's scholarship application software. The Foundation has approximately \$23,000 to award in scholarships this year. Ms. Burchell also reported on the One Classroom at the Time grants which included Stage to Students, Adams Middle School prizes for Blitz days, EL Family Night and Mr. Stoner's plans to take 45 orchestra students to see the Philadelphia Orchestra at the Lied Center in March.

Director Burchell went on to report that the staff members of the Month for October, from Eisenhower Elementary, are paraprofessional Shantell Franson and special education teacher Stephanie Humpreys.

### **8. Public Comment**

There was no public comment.

### **9. Consent Agenda**

9.1. Approve the minutes of the October 13, 2025, regular meeting of the Board of Education

9.2. Approve the minutes of the October 30, 2025, Board of Education Committee of the Whole meeting

9.3. Approve the teaching contract of Korinne Benson, effective for the 2026-2027 school year.

9.4. Approve the teaching contract of Joseph Fassio, effective for the 2026-2027 school year.

9.5. Approval of Financial Claims and Reports

Motion by Angela Blaesi second by Skip Altig to approve the consent agenda as presented  
Cindy O'Connor, Skip Altig, Angela Blaesi, Justin Thompson, Jo Ann Lundgreen and Emily Garrick

## **10. Reports and Discussion Items**

### **10.1. Sodexo Food Services Report**

Sodexo Food Services Director, Stephanie McConnell reported that 36,746 breakfasts were served in October 2024 versus 34,063 breakfasts served in October of 2025. Also, the total District revenue for October of 2024 was \$352,594.25 and in October of 2025 it was \$346,440.25. Mrs. McConnell noted there was one less serving day in October of 2025. She reported on the grab and go lunches provided once a week this summer at Adams and Madison. Mrs. McConnell also reported that negative lunch balances were \$461.00 in 2024 and are now \$7,344.00. President Garrick asked about the large increase in negative lunch balances. Mrs. McConnell speculated that it could be due to parents not completing free and reduced applications which were not required the last few years due to Federal regulations during the pandemic. These forms are now required and can be completed by families at any time.

### **10.2. Staffing Update**

Kevin Mills, Director of Human Resources, noted that the future staff members whose contracts were approved tonight are both participants in the District's para to teacher program. He went on to report about job fairs and mock interviews he has attended. Mr. Mills noted that two staff members hired through the international teacher program will be putting in their resignations at the end of the school year and returning home. He reported on District administrators who visited Chadron State College and Ft. Hayes State University on recruiting trips. He plans to conduct "stay" interviews to better understand teacher experiences within the District. Board Vice President, Jo Ann Lundgreen, asked Director Mills to give an overview of the State of Nebraska's two-year certificates for professionals with non-teaching degrees.

### **10.3. Monthly Financial & Budget Report**

Associate Superintendent Damon McDonald presented the monthly NPPSD financial report for November 2025. The goal is to have only one month when the line of credit would be necessary to cover expenses due to the timing of the receipt of revenues. Dr. McDonald went on to report on enrollment at NPPSD. The total enrollment is currently at 3462 students K-12 with an additional 234 students Birth - PreSchool.

### **10.4. Negotiations Update**

Dr. McDonald noted that the initial negotiation meeting with certified staff representatives and Board members Emily Garrick and Angela Blaesi has taken place. The group will meet again in November to continue discussions.

### **10.5. 2026-2027 School Calendar Discussion**

Superintendent Rhodes presented a proposed calendar for the 2026-2027 school year. The calendar emphasizes student contact time and instructional hours. Per patron input, this calendar has more 5-day attendance weeks and will not have the Monday off after Easter. This proposed calendar again schedules new teachers to report (by appointment) in the first week of July to complete all the necessary onboarding paperwork. This calendar is out for comments and will move forward for potential approval at the December regular meeting of the Board of Education. Patrons are urged to share any concerns or comments prior to that meeting.

## **11. Action Items**

### 11.1. Recognize the North Platte Para Educator Association as the bargaining agent for the District's classified staff

This action item is at the request of the North Platte Para Educator Association.

Motion by Angela Blaesi second by Skip Altig to recognize the NPPEA as the bargaining agent for the District's classified staff.

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

### 11.2. Approve revisions to Policy #4038 Classified Staff Defined

The wording of this policy is a compilation in response to several earlier Board discussions.

Motion by Angela Blaesi second by Cindy O'Connor to approve changes to policy #4038

Yeas: Angela Blaesi, Justin Thompson, JO Ann Lundgreen, Emily Garrick, Cindy O'Connor and Skip Altig

### 11.3. Approve revisions to Policy #4057 Superintendent Evaluation

This policy has been reviewed and discussed at previous Board meetings.

Motion by Skip Altig second by Cindy O'Connor to approve the changes to policy #4057

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

### 11.4. Approve revisions to Policy #5032 Closed Campus

The changes to this policy better reflect North Platte Public Schools practice of allowing students to leave for various reasons.

Motion by Cindy O'Connor second by Angela Blaesi to approve the changes to policy #5032.

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

### 11.5. Approve deletion of Policy #5034 Handbooks

Handbooks are mentioned in more depth in other policies, so this policy is redundant and being deleted.

Motion by Justin Thompson second by Cindy O'Connor to approve the deletion of policy #5034

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

## **12. Future Board Calendar**

Future Board member opportunities were discussed.

**13. Adjournment**

Motion by Angela Blaesi second by Cindy O'Connor to adjourn this regular meeting of the North Platte Public Schools Board of Education at 6:50 p.m.

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

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President, Jo Ann Lundgreen

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Secretary, Cindy O'Connor

Draft

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

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	\$8,571,483.00	\$8,571,483.00	\$0.00	\$719,182.82	\$2,144,516.95	\$6,426,966.05	25.02
112 PARAPROFESSIONALS	\$155,606.00	\$155,606.00	\$0.00	\$35,171.16	\$100,186.95	\$55,419.05	64.39
123 SUBSTITUTE TEACHERS	\$395,000.00	\$395,000.00	\$0.00	\$32,890.23	\$86,323.25	\$308,676.75	21.85
124 TEMPORARY EMP TECHNICAL STAFF	\$0.00	\$0.00	\$0.00	\$333.33	\$666.66	-\$666.66	0.00
150 STIPDENT NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$7,614.00	-\$7,614.00	0.00
151 INCENTIVE PROFESSIONAL STAFF	\$879,513.00	\$879,513.00	\$0.00	\$86,889.77	\$233,995.02	\$645,517.98	26.61
210 HEALTH CARE NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$9.70	-\$9.70	0.00
211 HEALTH CARE PROFESSIONAL	\$1,913,343.00	\$1,913,343.00	\$0.00	\$164,493.79	\$491,605.46	\$1,421,737.54	25.69
212 HEALTH CARE PARAPROFESSIONALS	\$28,707.00	\$28,707.00	\$0.00	\$4,603.32	\$14,182.98	\$14,524.02	49.41
220 FICA NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$587.18	-\$587.18	0.00
221 FICA PROFESSIONAL	\$685,122.00	\$685,122.00	\$0.00	\$60,383.70	\$178,033.33	\$507,088.67	25.99
222 FICA PARAPROFESSIONAL	\$8,229.00	\$8,229.00	\$0.00	\$2,493.95	\$7,053.81	\$1,175.19	85.72
223 FICA SUBSTITUTES	\$39,920.00	\$39,920.00	\$0.00	\$2,516.02	\$6,603.80	\$33,316.20	16.54
224 FICA TECHNICAL	\$0.00	\$0.00	\$0.00	\$25.50	\$51.00	-\$51.00	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$620.22	-\$620.22	0.00
231 RETIREMENT PROFESSIONAL	\$898,962.00	\$898,962.00	\$0.00	\$63,758.96	\$189,244.37	\$709,717.63	21.05
232 RETIREMENT PARAPROFESSIONALS	\$9,452.00	\$9,452.00	\$0.00	\$2,430.47	\$7,047.63	\$2,404.37	74.56
233 RETIREMENT SUBS	\$0.00	\$0.00	\$0.00	\$333.30	\$466.62	-\$466.62	0.00
237 EXTRA RETIRMENT	-\$500,000.00	-\$500,000.00	\$0.00	\$0.00	\$0.00	-\$500,000.00	0.00
281 HEALTH BENEFITS FOR TEACHERS	\$291,000.00	\$291,000.00	\$0.00	\$8,125.05	\$23,291.21	\$267,708.79	8.00
333 MILEAGE STAFF	\$620.00	\$620.00	\$0.00	\$58.42	\$128.00	\$492.00	20.65
340 OTHER PROFESSIONAL SERVICES	\$5,000.00	\$5,000.00	\$0.00	\$129.00	\$3,917.05	\$1,082.95	78.34
580 TRAVEL:MEAL,HOTEL,RENTAL	\$10,900.00	\$10,900.00	\$690.00	\$1,571.00	\$3,179.73	\$7,030.27	35.50
610 GENERAL SUPPLIES	\$309,109.00	\$309,109.00	\$5,213.02	-\$6,676.12	\$33,882.14	\$270,013.84	12.65
612 COPY COST	\$52,565.00	\$52,565.00	\$5,438.16	\$1,305.04	\$17,553.18	\$29,573.66	43.74
625 CONSUMABLES	\$9,681.00	\$9,681.00	\$0.00	\$0.00	\$134.00	\$9,547.00	1.38
640 BOOKS/PERIODICALS	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.00
733 FURNITURE AND FIXTURES	\$54,395.00	\$54,395.00	\$1,035.34	\$84.68	\$41,965.31	\$11,394.35	79.05
734 TECHNOLOGY HARDWARE	\$100.00	\$100.00	\$0.00	\$0.00	\$199.95	-\$99.95	199.95
890 MISCELLANEOUS EXPENDITURES	\$6,350.00	\$6,350.00	\$0.00	\$229.76	\$709.62	\$5,640.38	11.18
1100 REGULAR INSTRUCTION	\$13,834,057.00	\$13,834,057.00	\$12,376.52	\$1,180,333.15	\$3,593,769.12	\$10,227,911.36	26.07
1125 FLEX FUNDING							
116 PROFESSIONAL NON-CERTIFIED	\$65,349.00	\$65,349.00	\$0.00	\$0.00	\$0.00	\$65,349.00	0.00
226 FICA NC PROFESSIONAL	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
236 RETIREMENT NC PROFESSIONAL	\$6,455.00	\$6,455.00	\$0.00	\$0.00	\$0.00	\$6,455.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$53,383.00	\$53,383.00	\$0.00	\$0.00	\$0.00	\$53,383.00	0.00
1125 FLEX FUNDING	\$130,187.00	\$130,187.00	\$0.00	\$0.00	\$0.00	\$130,187.00	0.00

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1100 REGULAR INSTRUCTION							
1150 LIMITED ENGLISH PROFICIENCY PROGRAM							
111 TEACHERS/PROFESSIONALS	\$173,853.00	\$173,853.00	\$0.00	\$16,589.20	\$51,596.80	\$122,256.20	29.68
112 PARAPROFESSIONALS	\$89,244.00	\$89,244.00	\$0.00	\$22,422.82	\$64,917.85	\$24,326.15	72.74
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$540.00	\$750.00	-\$750.00	0.00
151 INCENTIVE PROFESSIONAL STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$126.81	-\$126.81	0.00
211 HEALTH CARE PROFESSIONAL	\$70,584.00	\$70,584.00	\$0.00	\$4,300.28	\$12,900.84	\$57,683.16	18.28
212 HEALTH CARE PARAPROFESSIONALS	\$9,569.00	\$9,569.00	\$0.00	\$2,861.11	\$8,637.64	\$931.36	90.27
221 FICA PROFESSIONAL	\$12,922.00	\$12,922.00	\$0.00	\$1,261.35	\$3,933.68	\$8,988.32	30.44
222 FICA PARAPROFESSIONAL	\$6,827.00	\$6,827.00	\$0.00	\$1,711.43	\$4,949.32	\$1,877.68	72.50
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$41.32	\$57.38	-\$57.38	0.00
231 RETIREMENT PROFESSIONAL	\$16,686.00	\$16,686.00	\$0.00	\$1,340.40	\$4,178.75	\$12,507.25	25.04
232 RETIREMENT PARAPROFESSIONALS	\$8,815.00	\$8,815.00	\$0.00	\$1,718.91	\$4,975.63	\$3,839.37	56.45
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$39.28	\$235.90	-\$235.90	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$623.23	\$1,603.19	-\$1,603.19	0.00
1150 LIMITED ENGLISH PROFICIENCY PROGRAM	\$388,500.00	\$388,500.00	\$0.00	\$53,449.33	\$158,863.79	\$229,636.21	40.89

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

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	\$88,419.00	\$88,419.00	\$0.00	\$4,028.95	\$10,756.86	\$77,662.14	12.17
111 TEACHERS/PROFESSIONALS	\$4,178,959.00	\$4,178,959.00	\$0.00	\$355,378.52	\$1,067,994.11	\$3,110,964.89	25.56
112 PARAPROFESSIONALS	\$177,244.00	\$177,244.00	\$0.00	\$21,958.98	\$62,674.90	\$114,569.10	35.36
116 PROFESSIONAL NON-CERTIFIED	\$187,815.00	\$187,815.00	\$0.00	\$16,930.74	\$40,577.86	\$147,237.14	21.61
122 TEMPORARY EMP PARAPROFESSIONALS	-\$750,000.00	-\$750,000.00	\$0.00	\$0.00	\$0.00	-\$750,000.00	0.00
123 SUBSTITUTE TEACHERS	\$82,500.00	\$82,500.00	\$0.00	\$12,022.50	\$19,912.50	\$62,587.50	24.14
210 HEALTH CARE NON-INSTRUCTIONAL	\$9,120.00	\$9,120.00	\$0.00	\$858.85	\$2,367.94	\$6,752.06	25.96
211 HEALTH CARE PROFESSIONAL	\$793,148.00	\$793,148.00	\$0.00	\$70,611.94	\$216,693.24	\$576,454.76	27.32
212 HEALTH CARE PARAPROFESSIONALS	\$33,923.00	\$33,923.00	\$0.00	\$2,506.90	\$7,513.40	\$26,409.60	22.15
216 HEALTH CARE NC PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$1,578.29	\$1,578.29	-\$1,578.29	0.00
220 FICA NON INSTRUCTIONAL	\$11,439.00	\$11,439.00	\$0.00	\$307.42	\$820.70	\$10,618.30	7.17
221 FICA PROFESSIONAL	\$323,917.00	\$323,917.00	\$0.00	\$25,903.81	\$77,781.37	\$246,135.63	24.01
222 FICA PARAPROFESSIONAL	\$13,559.00	\$13,559.00	\$0.00	\$1,664.92	\$4,747.55	\$8,811.45	35.01
223 FICA SUBSTITUTES	\$8,500.00	\$8,500.00	\$0.00	\$919.80	\$1,523.31	\$6,976.69	17.92
226 FICA NC PROFESSIONAL	\$13,898.00	\$13,898.00	\$0.00	\$1,293.72	\$3,101.89	\$10,796.11	22.32
230 RETIREMENT NON INSTRUCTIONAL	\$3,795.00	\$3,795.00	\$0.00	\$325.54	\$869.16	\$2,925.84	22.90
231 RETIREMENT PROFESSIONAL	\$445,139.00	\$445,139.00	\$0.00	\$28,580.07	\$86,159.43	\$358,979.57	19.36
232 RETIREMENT PARAPROFESSIONALS	\$17,507.00	\$17,507.00	\$0.00	\$1,774.28	\$5,064.19	\$12,442.81	28.93
233 RETIREMENT SUBS	\$0.00	\$0.00	\$0.00	\$36.36	\$48.48	-\$48.48	0.00
236 RETIREMENT NC PROFESSIONAL	\$17,945.00	\$17,945.00	\$0.00	\$1,368.02	\$3,278.68	\$14,666.32	18.27
281 HEALTH BENEFITS FOR TEACHERS	\$19,500.00	\$19,500.00	\$0.00	\$8,125.05	\$23,291.81	-\$3,791.81	119.45
290 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$12.94	\$38.82	-\$38.82	0.00
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$78.26	\$275.77	-\$275.77	0.00
340 OTHER PROFESSIONAL SERVICES	\$331,331.00	\$331,331.00	\$0.00	\$146,426.94	\$165,455.50	\$165,875.50	49.94
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$100.00	\$300.00	-\$300.00	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	\$287.00	\$297.50	\$2,652.50	10.08
610 GENERAL SUPPLIES	\$117,688.00	\$117,688.00	\$6,786.58	\$3,193.00	\$16,185.02	\$94,716.40	19.52
612 COPY COST	\$41,000.00	\$41,000.00	\$5,734.76	\$14.00	\$2,207.11	\$33,058.13	19.37
625 CONSUMABLES	\$21,000.00	\$21,000.00	\$0.00	\$0.00	\$441.30	\$20,558.70	2.10
733 FURNITURE AND FIXTURES	\$23,799.00	\$23,799.00	\$1,079.38	\$1,487.14	\$5,752.06	\$16,967.56	28.70
890 MISCELLANEOUS EXPENDITURES	\$182,407.00	\$182,407.00	\$0.00	\$1,155.00	\$16,752.00	\$165,655.00	9.18
1160 POVERTY PROGRAM	\$6,421,502.00	\$6,421,502.00	\$13,600.72	\$708,928.94	\$1,844,460.75	\$4,563,440.53	28.93

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

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	\$394,687.00	\$394,687.00	\$0.00	\$34,355.93	\$90,919.93	\$303,767.07	23.04
112 PARAPROFESSIONALS	\$77,587.00	\$77,587.00	\$0.00	\$8,541.33	\$18,624.99	\$58,962.01	24.01
123 SUBSTITUTE TEACHERS	\$20,000.00	\$20,000.00	\$0.00	\$210.00	\$210.00	\$19,790.00	1.05
211 HEALTH CARE PROFESSIONAL	\$25,716.00	\$25,716.00	\$0.00	\$6,434.81	\$15,018.37	\$10,697.63	58.40
212 HEALTH CARE PARAPROFESSIONALS	\$19,138.00	\$19,138.00	\$0.00	\$856.31	\$2,554.31	\$16,583.69	13.35
221 FICA PROFESSIONAL	\$27,537.00	\$27,537.00	\$0.00	\$2,622.66	\$6,951.45	\$20,585.55	25.24
222 FICA PARAPROFESSIONAL	\$5,935.00	\$5,935.00	\$0.00	\$645.93	\$1,403.30	\$4,531.70	23.64
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$16.07	\$16.07	-\$16.07	0.00
231 RETIREMENT PROFESSIONAL	\$31,242.00	\$31,242.00	\$0.00	\$2,775.96	\$7,346.33	\$23,895.67	23.51
232 RETIREMENT PARAPROFESSIONALS	\$7,664.00	\$7,664.00	\$0.00	\$690.16	\$1,504.91	\$6,159.09	19.64
281 HEALTH BENEFITS FOR TEACHERS	\$13,000.00	\$13,000.00	\$0.00	\$541.67	\$1,625.01	\$11,374.99	12.50
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$226.38	-\$226.38	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$940.00	\$0.00	\$0.00	-\$940.00	0.00
610 GENERAL SUPPLIES	\$18,627.00	\$18,627.00	\$0.00	\$0.00	\$129.00	\$18,498.00	0.69
890 MISCELLANEOUR EXPENDITURES	\$20,000.00	\$20,000.00	\$0.00	\$2,973.60	\$7,615.80	\$12,384.20	38.08
1190 PRE SCHOOL PROGRAM	\$661,133.00	\$661,133.00	\$940.00	\$60,664.43	\$154,145.85	\$506,047.15	23.46
1100 REGULAR INSTRUCTION	\$21,435,379.00	\$21,435,379.00	\$26,917.24	\$2,003,375.85	\$5,751,239.51	\$15,657,222.25	26.96
1200 SPECIAL EDUCATION							
1200 SPECIAL EDUCATION - NON REIMB							
111 TEACHERS/PROFESSIONALS	\$160,000.00	\$160,000.00	\$0.00	\$0.00	\$0.00	\$160,000.00	0.00
151 INCENTIVE PROFESSIONAL STAFF	\$170,000.00	\$170,000.00	\$0.00	\$0.00	\$0.00	\$170,000.00	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	\$0.00	\$471.55	\$19,469.35	-\$9,469.35	194.69
352 OTHER TECHNICAL SERVICES	\$10,000.00	\$10,000.00	\$0.00	\$183.00	\$549.00	\$9,451.00	5.49
382 DISTANCE EDUCATION ONLY	\$1,000.00	\$1,000.00	\$0.00	\$130.47	\$391.38	\$608.62	39.14
610 GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
612 COPY COST	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$133.09	\$7,866.91	1.66
621 HEATING FUEL	\$1,000.00	\$1,000.00	\$0.00	\$64.24	\$82.51	\$917.49	8.25
622 ENERGY:ELECTRICITY	\$1,050.00	\$1,050.00	\$0.00	\$136.87	\$373.70	\$676.30	35.59
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	\$70.67	\$206.88	\$293.12	41.38
1200 SPECIAL EDUCATION - NON REIMB	\$429,550.00	\$429,550.00	\$0.00	\$1,056.80	\$21,205.91	\$408,344.09	4.94

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1200 SPECIAL EDUCATION							
1210 PROGRAM DIRECTOR							
110 CLERICAL_BUSDRIVERS	\$0.00	\$0.00	\$0.00	\$3,284.24	\$9,100.50	-\$9,100.50	0.00
111 TEACHERS/PROFESSIONALS	\$144,142.00	\$144,142.00	\$0.00	\$18,564.13	\$60,005.03	\$84,136.97	41.63
210 HEALTH CARE NON-INSRUCTIONAL	\$25,716.00	\$25,716.00	\$0.00	\$1,285.82	\$3,857.46	\$21,858.54	15.00
211 HEALTH CARE PROFESSIONAL	\$25,716.00	\$25,716.00	\$0.00	\$2,143.03	\$6,429.09	\$19,286.91	25.00
220 FICA NON INSTRUCTIONAL	\$4,047.00	\$4,047.00	\$0.00	\$185.67	\$499.45	\$3,547.55	12.34
221 FICA PROFESSIONAL	\$11,027.00	\$11,027.00	\$0.00	\$1,384.17	\$4,482.15	\$6,544.85	40.65
230 RETIREMENT NON INSTRUCTIONAL	\$5,226.00	\$5,226.00	\$0.00	\$265.37	\$735.32	\$4,490.68	14.07
231 RETIREMENT PROFESSIONAL	\$14,238.00	\$14,238.00	\$0.00	\$1,499.98	\$4,848.40	\$9,389.60	34.05
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	\$0.00	\$777.90	\$916.82	\$2,583.18	26.19
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$35.25	\$67.97	-\$67.97	0.00
810 DUES AND FEES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$215.00	\$785.00	21.50
1210 PROGRAM DIRECTOR	\$237,112.00	\$237,112.00	\$0.00	\$29,425.56	\$91,157.19	\$145,954.81	38.44

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1200 SPECIAL EDUCATION							
1220 RESOURCE PROGRAMS							
111 TEACHERS/PROFESSIONALS	\$1,894,709.00	\$1,894,709.00	\$0.00	\$155,755.33	\$457,692.97	\$1,437,016.03	24.16
112 PARAPROFESSIONALS	\$1,858,357.00	\$1,858,357.00	\$0.00	\$191,937.01	\$530,670.57	\$1,327,686.43	28.56
123 SUBSTITUTE TEACHERS	\$50,000.00	\$50,000.00	\$0.00	\$2,778.75	\$9,728.25	\$40,271.75	19.46
151 INCENTIVE PROFESSIONAL STAFF	\$104,394.00	\$104,394.00	\$0.00	\$8,228.58	\$25,284.55	\$79,109.45	24.22
211 HEALTH CARE PROFESSIONAL	\$350,692.00	\$350,692.00	\$0.00	\$27,986.27	\$84,596.15	\$266,095.85	24.12
212 HEALTH CARE PARAPROFESSIONALS	\$337,455.00	\$337,455.00	\$0.00	\$28,505.55	\$84,828.07	\$252,626.93	25.14
221 FICA PROFESSIONAL	\$153,924.00	\$153,924.00	\$0.00	\$12,448.39	\$36,613.80	\$117,310.20	23.79
222 FICA PARAPROFESSIONAL	\$122,418.00	\$122,418.00	\$0.00	\$14,601.65	\$40,319.96	\$82,098.04	32.94
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$212.53	\$744.25	-\$744.25	0.00
231 RETIREMENT PROFESSIONAL	\$195,455.00	\$195,455.00	\$0.00	\$13,249.85	\$39,024.49	\$156,430.51	19.97
232 RETIREMENT PARAPROFESSIONALS	\$144,174.00	\$144,174.00	\$0.00	\$15,464.89	\$42,758.38	\$101,415.62	29.66
233 RETIREMENT SUBS	\$0.00	\$0.00	\$0.00	\$79.08	\$180.05	-\$180.05	0.00
281 HEALTH BENEFITS FOR TEACHERS	\$6,500.00	\$6,500.00	\$0.00	\$3,250.02	\$8,666.72	-\$2,166.72	133.33
290 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$43.83	\$131.49	-\$131.49	0.00
333 MILEAGE STAFF	\$4,500.00	\$4,500.00	\$0.00	\$55.78	\$55.78	\$4,444.22	1.24
340 OTHER PROFESSIONAL SERVICES	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$316.90	\$4,683.10	6.34
352 OTHER TECHNICAL SERVICES	\$10,000.00	\$10,000.00	\$723.29	\$0.00	\$0.00	\$9,276.71	7.23
531 POSTAGE	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$3,500.00	\$3,500.00	\$1,079.35	\$1,301.76	\$1,724.18	\$696.47	80.10
610 GENERAL SUPPLIES	\$35,000.00	\$35,000.00	\$0.00	\$786.58	\$1,860.90	\$33,139.10	5.32
650 SUPPLIES-TECHNOLOGY RELATED	\$0.00	\$0.00	\$0.00	\$12,811.70	\$12,811.70	-\$12,811.70	0.00
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	\$1,266.00	\$3,746.18	\$6,253.82	37.46
1220 RESOURCE PROGRAMS	\$5,291,578.00	\$5,291,578.00	\$1,802.64	\$490,763.55	\$1,381,755.34	\$3,908,020.02	26.15
1230 CONTRACTED PROGRAMS							
340 OTHER PROFESSIONAL SERVICES	\$425,000.00	\$425,000.00	\$66,399.00	\$44,364.60	\$98,655.60	\$259,945.40	38.84
1230 CONTRACTED PROGRAMS	\$425,000.00	\$425,000.00	\$66,399.00	\$44,364.60	\$98,655.60	\$259,945.40	38.84

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1200 SPECIAL EDUCATION							
1291 SPED AGE 3-5							
112 PARAPROFESSIONALS	\$362,655.00	\$362,655.00	\$0.00	\$48,009.89	\$129,143.34	\$233,511.66	35.61
151 INCENTIVE PROFESSIONAL STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$3,518.02	-\$3,518.02	0.00
211 HEALTH CARE PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$27.74	-\$27.74	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$57,414.00	\$57,414.00	\$0.00	\$6,051.08	\$16,615.40	\$40,798.60	28.94
221 FICA PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$266.93	-\$266.93	0.00
222 FICA PARAPROFESSIONAL	\$24,157.00	\$24,157.00	\$0.00	\$3,647.99	\$9,802.42	\$14,354.58	40.58
231 RETIREMENT PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$284.25	-\$284.25	0.00
232 RETIREMENT PARAPROFESSIONALS	\$31,197.00	\$31,197.00	\$0.00	\$3,879.18	\$10,391.24	\$20,805.76	33.31
333 MILEAGE STAFF	\$6,000.00	\$6,000.00	\$0.00	\$468.04	\$1,751.82	\$4,248.18	29.20
340 OTHER PROFESSIONAL SERVICES	\$16,000.00	\$16,000.00	\$0.00	\$270.00	\$1,060.00	\$14,940.00	6.63
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	\$250.00	\$250.00	\$0.00	\$175.02	\$525.06	-\$275.06	210.02
580 TRAVEL:MEAL,HOTEL,RENTAL	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$956.87	\$3,225.39	\$3,225.39	-\$4,182.26	0.00
890 MISCELLANEOUR EXPENDITURES	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
1291 SPED AGE 3-5	\$501,173.00	\$501,173.00	\$956.87	\$65,726.59	\$176,611.61	\$323,604.52	35.43
1200 SPECIAL EDUCATION	\$6,884,413.00	\$6,884,413.00	\$69,158.51	\$631,337.10	\$1,769,385.65	\$5,045,868.84	26.71
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
2100 PUPIL SUPPORT							
2110 ATTENDANCE/SOCIAL WORK							
112 PARAPROFESSIONALS	\$11,307.00	\$11,307.00	\$0.00	\$1,402.93	\$3,581.97	\$7,725.03	31.68
222 FICA PARAPROFESSIONAL	\$865.00	\$865.00	\$0.00	\$107.33	\$274.04	\$590.96	31.68
232 RETIREMENT PARAPROFESSIONALS	\$1,117.00	\$1,117.00	\$0.00	\$113.36	\$289.45	\$827.55	25.91
340 OTHER PROFESSIONAL SERVICES	\$29,700.00	\$29,700.00	\$0.00	\$0.00	\$0.00	\$29,700.00	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	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$270.51	\$2,229.49	10.82
890 MISCELLANEOUR EXPENDITURES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
2110 ATTENDANCE/SOCIAL WORK	\$49,489.00	\$49,489.00	\$0.00	\$1,623.62	\$4,415.97	\$45,073.03	8.92

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2100 PUPIL SUPPORT							
2120 GUIDANCE							
110 CLERICAL_BUSDRIVERS	\$104,988.00	\$104,988.00	\$0.00	\$10,068.86	\$28,635.46	\$76,352.54	27.27
111 TEACHERS/PROFESSIONALS	\$886,882.00	\$886,882.00	\$0.00	\$73,436.65	\$219,502.40	\$667,379.60	24.75
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$645.00	\$1,095.00	-\$1,095.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$28,272.00	\$28,272.00	\$0.00	\$3,739.01	\$11,217.03	\$17,054.97	39.68
211 HEALTH CARE PROFESSIONAL	\$111,238.00	\$111,238.00	\$0.00	\$8,049.13	\$24,667.29	\$86,570.71	22.18
220 FICA NON INSTRUCTIONAL	\$8,031.00	\$8,031.00	\$0.00	\$767.80	\$2,183.22	\$5,847.78	27.18
221 FICA PROFESSIONAL	\$68,901.00	\$68,901.00	\$0.00	\$5,721.90	\$17,104.36	\$51,796.64	24.82
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$49.35	\$83.79	-\$83.79	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$10,370.00	\$10,370.00	\$0.00	\$813.57	\$2,313.76	\$8,056.24	22.31
231 RETIREMENT PROFESSIONAL	\$86,776.00	\$86,776.00	\$0.00	\$5,869.88	\$17,544.41	\$69,231.59	20.22
281 HEALTH BENEFITS FOR TEACHERS	\$0.00	\$0.00	\$0.00	\$2,166.68	\$6,500.04	-\$6,500.04	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$2,200.00	\$2,200.00	\$0.00	\$107.44	\$107.44	\$2,092.56	4.88
610 GENERAL SUPPLIES	\$7,878.00	\$7,878.00	\$0.00	\$228.89	\$595.61	\$7,282.39	7.56
2120 GUIDANCE	\$1,315,536.00	\$1,315,536.00	\$0.00	\$111,664.16	\$331,549.81	\$983,986.19	25.20
2130 HEALTH SERVICES							
112 PARAPROFESSIONALS	\$36,395.00	\$36,395.00	\$0.00	\$240.08	\$2,550.86	\$33,844.14	7.01
116 PROFESSIONAL NON-CERTIFIED	\$376,683.00	\$376,683.00	\$0.00	\$35,282.92	\$105,449.14	\$271,233.86	27.99
123 SUBSTITUTE TEACHERS	\$15,000.00	\$15,000.00	\$0.00	\$6,874.70	\$15,478.75	-\$478.75	103.19
156 SALARIES-PROFESSIONAL NON CERTIFIED	\$0.00	\$0.00	\$0.00	\$570.00	\$4,568.10	-\$4,568.10	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$25,716.00	\$25,716.00	\$0.00	\$2,143.03	\$6,429.09	\$19,286.91	25.00
216 HEALTH CARE NC PROFESSIONAL	\$77,148.00	\$77,148.00	\$0.00	\$6,490.04	\$19,470.12	\$57,677.88	25.24
222 FICA PARAPROFESSIONAL	\$2,784.00	\$2,784.00	\$0.00	\$15.95	\$187.89	\$2,596.11	6.75
223 FICA SUBSTITUTES	\$1,200.00	\$1,200.00	\$0.00	\$525.93	\$1,184.14	\$15.86	98.68
226 FICA NC PROFESSIONAL	\$26,243.00	\$26,243.00	\$0.00	\$2,759.89	\$8,467.67	\$17,775.33	32.27
232 RETIREMENT PARAPROFESSIONALS	\$3,595.00	\$3,595.00	\$0.00	\$19.40	\$206.11	\$3,388.89	5.73
236 RETIREMENT NC PROFESSIONAL	\$33,886.00	\$33,886.00	\$0.00	\$2,896.92	\$8,889.39	\$24,996.61	26.23
286 HEALTH BENEFITS PROFESSIONALS	\$13,000.00	\$13,000.00	\$0.00	\$1,083.34	\$3,250.02	\$9,749.98	25.00
333 MILEAGE STAFF	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$156.23	\$2,343.77	6.25
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	\$10,000.00	\$10,000.00	\$0.00	\$622.45	\$2,783.52	\$7,216.48	27.84
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$107.00	-\$107.00	0.00
2130 HEALTH SERVICES	\$629,150.00	\$629,150.00	\$0.00	\$59,524.65	\$179,178.03	\$449,971.97	28.48

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2100 PUPIL SUPPORT							
2141 PSYCHOLOGIST							
111 TEACHERS/PROFESSIONALS	\$120,874.00	\$120,874.00	\$0.00	\$7,437.75	\$21,963.25	\$98,910.75	18.17
221 FICA PROFESSIONAL	\$9,247.00	\$9,247.00	\$0.00	\$564.08	\$1,665.48	\$7,581.52	18.01
231 RETIREMENT PROFESSIONAL	\$11,940.00	\$11,940.00	\$0.00	\$600.97	\$1,802.91	\$10,137.09	15.10
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$29.70	\$122.96	-\$122.96	0.00
340 OTHER PROFESSIONAL SERVICES	\$75,000.00	\$75,000.00	\$44,044.00	\$12,402.00	\$48,204.00	-\$17,248.00	123.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$500.00	\$500.00	\$0.00	\$198.00	\$850.80	-\$350.80	170.16
610 GENERAL SUPPLIES	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$572.05	\$4,427.95	11.44
2141 PSYCHOLOGIST	\$222,561.00	\$222,561.00	\$44,044.00	\$21,232.50	\$75,181.45	\$103,335.55	53.57
2151 SPEECH PATHOLOGY							
111 TEACHERS/PROFESSIONALS	\$143,631.00	\$143,631.00	\$0.00	\$13,229.33	\$39,762.99	\$103,868.01	27.68
123 SUBSTITUTE TEACHERS	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
211 HEALTH CARE PROFESSIONAL	\$37,714.00	\$37,714.00	\$0.00	\$3,824.87	\$11,474.62	\$26,239.38	30.43
221 FICA PROFESSIONAL	\$10,988.00	\$10,988.00	\$0.00	\$889.64	\$2,674.66	\$8,313.34	24.34
231 RETIREMENT PROFESSIONAL	\$12,260.00	\$12,260.00	\$0.00	\$1,068.93	\$3,206.79	\$9,053.21	26.16
2151 SPEECH PATHOLOGY	\$214,593.00	\$214,593.00	\$0.00	\$19,012.77	\$57,119.06	\$157,473.94	26.62
2152 SPEECH PATH							
116 PROFESSIONAL NON-CERTIFIED	\$62,061.00	\$62,061.00	\$0.00	\$5,499.00	\$16,497.00	\$45,564.00	26.58
216 HEALTH CARE NC PROFESSIONAL	\$21,694.00	\$21,694.00	\$0.00	\$1,816.92	\$5,450.76	\$16,243.24	25.13
226 FICA NC PROFESSIONAL	\$4,748.00	\$4,748.00	\$0.00	\$379.80	\$1,139.39	\$3,608.61	24.00
236 RETIREMENT NC PROFESSIONAL	\$6,130.00	\$6,130.00	\$0.00	\$444.32	\$1,332.96	\$4,797.04	21.74
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$17.17	\$513.05	-\$513.05	0.00
340 OTHER PROFESSIONAL SERVICES	\$150,000.00	\$150,000.00	\$89,049.95	\$27,327.50	\$75,760.40	-\$14,810.35	109.87
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$525.00	-\$525.00	0.00
2152 SPEECH PATH	\$244,633.00	\$244,633.00	\$89,049.95	\$35,484.71	\$101,218.56	\$54,364.49	77.78
2161 OCCUPATIONAL THERAPY							
116 PROFESSIONAL NON-CERTIFIED	\$123,324.00	\$123,324.00	\$0.00	\$15,222.29	\$45,790.78	\$77,533.22	37.13
216 HEALTH CARE NC PROFESSIONAL	\$17,744.00	\$17,744.00	\$0.00	\$2,317.66	\$6,951.17	\$10,792.83	39.17
226 FICA NC PROFESSIONAL	\$9,649.00	\$9,649.00	\$0.00	\$1,166.83	\$3,509.96	\$6,139.04	36.38
236 RETIREMENT NC PROFESSIONAL	\$12,458.00	\$12,458.00	\$0.00	\$1,239.09	\$3,727.28	\$8,730.72	29.92
286 HEALTH BENEFITS PROFESSIONALS	\$0.00	\$0.00	\$0.00	\$112.80	\$338.40	-\$338.40	0.00
333 MILEAGE STAFF	\$2,000.00	\$2,000.00	\$0.00	\$150.48	\$459.50	\$1,540.50	22.98
352 OTHER TECHNICAL SERVICES	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00
610 GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$142.80	\$1,857.20	7.14
2161 OCCUPATIONAL THERAPY	\$170,375.00	\$170,375.00	\$0.00	\$20,209.15	\$60,919.89	\$109,455.11	35.76

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2100 PUPIL SUPPORT							
2171 PHYSICAL THERAPY							
116 PROFESSIONAL NON-CERTIFIED	\$63,499.00	\$63,499.00	\$0.00	\$0.00	\$0.00	\$63,499.00	0.00
216 HEALTH CARE NC PROFESSIONAL	\$16,979.00	\$16,979.00	\$0.00	\$0.00	\$0.00	\$16,979.00	0.00
226 FICA NC PROFESSIONAL	\$4,858.00	\$4,858.00	\$0.00	\$0.00	\$0.00	\$4,858.00	0.00
236 RETIREMENT NC PROFESSIONAL	\$6,272.00	\$6,272.00	\$0.00	\$0.00	\$0.00	\$6,272.00	0.00
2171 PHYSICAL THERAPY	\$91,608.00	\$91,608.00	\$0.00	\$0.00	\$0.00	\$91,608.00	0.00
2181 VISUALLY IMPAIRED							
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$162.40	\$368.20	\$4,631.80	7.36
2181 VISUALLY IMPAIRED	\$5,000.00	\$5,000.00	\$0.00	\$162.40	\$368.20	\$4,631.80	7.36
2100 PUPIL SUPPORT	\$2,942,945.00	\$2,942,945.00	\$133,093.95	\$268,913.96	\$809,950.97	\$1,999,900.08	32.04
2200 STAFF SUPPORT							
2211 SCHOOL IMPROVEMENT							
110 CLERICAL_BUSDRIVERS	\$59,383.00	\$59,383.00	\$0.00	\$5,005.96	\$14,571.65	\$44,811.35	24.54
111 TEACHERS/PROFESSIONALS	\$278,651.00	\$278,651.00	\$0.00	\$22,680.19	\$68,040.57	\$210,610.43	24.42
210 HEALTH CARE NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$759.99	\$2,279.97	-\$2,279.97	0.00
211 HEALTH CARE PROFESSIONAL	\$51,432.00	\$51,432.00	\$0.00	\$4,157.48	\$12,472.44	\$38,959.56	24.25
220 FICA NON INSTRUCTIONAL	\$4,543.00	\$4,543.00	\$0.00	\$382.96	\$1,114.74	\$3,428.26	24.54
221 FICA PROFESSIONAL	\$21,317.00	\$21,317.00	\$0.00	\$1,686.70	\$5,060.10	\$16,256.90	23.74
230 RETIREMENT NON INSTRUCTIONAL	\$5,866.00	\$5,866.00	\$0.00	\$404.48	\$1,177.39	\$4,688.61	20.07
231 RETIREMENT PROFESSIONAL	\$27,525.00	\$27,525.00	\$0.00	\$1,832.56	\$5,497.68	\$22,027.32	19.97
333 MILEAGE STAFF	\$1,000.00	\$1,000.00	\$0.00	\$29.05	\$62.16	\$937.84	6.22
340 OTHER PROFESSIONAL SERVICES	\$50,000.00	\$50,000.00	\$0.00	\$5,680.00	\$63,204.00	-\$13,204.00	126.41
580 TRAVEL:MEAL,HOTEL,RENTAL	\$25,000.00	\$25,000.00	\$0.00	\$0.00	-\$42.00	\$25,042.00	-0.17
610 GENERAL SUPPLIES	\$5,000.00	\$5,000.00	\$0.00	-\$8.64	\$19.99	\$4,980.01	0.40
611 TESTING MATERIAL	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00
612 COPY COST	\$0.00	\$0.00	\$0.00	\$345.68	\$345.68	-\$345.68	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	\$1,497.33	\$0.00	\$550.98	\$27,951.69	6.83
733 FURNITURE AND FIXTURES	\$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 MISCELLANEOUS EXPENDITURES	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
2211 SCHOOL IMPROVEMENT	\$637,717.00	\$637,717.00	\$1,497.33	\$42,956.41	\$174,355.35	\$461,864.32	27.58
2213 INSERVICE							
580 TRAVEL:MEAL,HOTEL,RENTAL	\$26,600.00	\$26,600.00	\$0.00	\$1,033.27	\$1,059.27	\$25,540.73	3.98
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$250.00	\$432.00	-\$432.00	0.00
2213 INSERVICE	\$26,600.00	\$26,600.00	\$0.00	\$1,283.27	\$1,491.27	\$25,108.73	5.61

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2200 STAFF SUPPORT							
2214 IMPLEMENTATION OF STANDARDS							
151 INCENTIVE PROFESSIONAL STAFF	\$200,890.00	\$200,890.00	\$0.00	\$0.00	\$627.75	\$200,262.25	0.31
211 HEALTH CARE PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$209.07	-\$209.07	0.00
221 FICA PROFESSIONAL	\$15,368.00	\$15,368.00	\$0.00	\$0.00	\$47.44	\$15,320.56	0.31
231 RETIREMENT PROFESSIONAL	\$19,843.00	\$19,843.00	\$0.00	\$0.00	\$50.72	\$19,792.28	0.26
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$12,750.00	\$12,750.00	-\$12,750.00	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$3,057.60	\$34.07	\$34.07	-\$3,091.67	0.00
640 BOOKS/PERIODICALS	\$400,000.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$400,000.00	0.00
641 eBOOKS	\$523,191.00	\$523,191.00	\$0.00	\$0.00	\$0.00	\$523,191.00	0.00
735 TECHNOLOGY SOFTWARE	\$221,000.00	\$221,000.00	\$3,450.00	\$7,784.76	\$16,492.98	\$201,057.02	9.02
2214 IMPLEMENTATION OF STANDARDS	\$1,380,292.00	\$1,380,292.00	\$6,507.60	\$20,568.83	\$30,212.03	\$1,343,572.37	2.66
2220 MEDIA LIBRARY							
111 TEACHERS/PROFESSIONALS	\$573,195.00	\$573,195.00	\$0.00	\$48,375.82	\$145,273.64	\$427,921.36	25.34
112 PARAPROFESSIONALS	\$42,399.00	\$42,399.00	\$0.00	\$4,644.30	\$13,549.37	\$28,849.63	31.96
123 SUBSTITUTE TEACHERS	\$33,000.00	\$33,000.00	\$0.00	\$975.00	\$1,290.00	\$31,710.00	3.91
211 HEALTH CARE PROFESSIONAL	\$86,268.00	\$86,268.00	\$0.00	\$6,800.22	\$20,528.69	\$65,739.31	23.80
212 HEALTH CARE PARAPROFESSIONALS	\$9,569.00	\$9,569.00	\$0.00	\$759.99	\$2,279.97	\$7,289.03	23.83
221 FICA PROFESSIONAL	\$44,347.00	\$44,347.00	\$0.00	\$3,750.14	\$11,260.45	\$33,086.55	25.39
222 FICA PARAPROFESSIONAL	\$3,244.00	\$3,244.00	\$0.00	\$354.59	\$1,034.41	\$2,209.59	31.89
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$74.61	\$98.70	-\$98.70	0.00
231 RETIREMENT PROFESSIONAL	\$55,571.00	\$55,571.00	\$0.00	\$3,908.77	\$11,738.13	\$43,832.87	21.12
232 RETIREMENT PARAPROFESSIONALS	\$4,188.00	\$4,188.00	\$0.00	\$375.26	\$1,094.78	\$3,093.22	26.14
281 HEALTH BENEFITS FOR TEACHERS	\$0.00	\$0.00	\$0.00	\$1,625.01	\$4,875.03	-\$4,875.03	0.00
340 OTHER PROFESSIONAL SERVICES	\$100.00	\$100.00	\$0.00	\$0.00	\$2,250.00	-\$2,150.00	2250.00
610 GENERAL SUPPLIES	\$43,119.00	\$43,119.00	\$2,918.98	\$1,071.83	\$1,861.53	\$38,338.49	11.09
640 BOOKS/PERIODICALS	\$20,453.00	\$20,453.00	\$8,880.58	\$2,608.87	\$9,479.02	\$2,093.40	89.76
642 AUDIO-VISUAL MATERIALS	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00
733 FURNITURE AND FIXTURES	\$1,300.00	\$1,300.00	\$0.00	\$0.00	\$0.00	\$1,300.00	0.00
734 TECHNOLOGY HARDWARE	\$15,660.00	\$15,660.00	\$0.00	\$6,228.04	\$20,707.08	-\$5,047.08	132.23
2220 MEDIA LIBRARY	\$932,513.00	\$932,513.00	\$11,799.56	\$81,552.45	\$247,320.80	\$673,392.64	27.79
2200 STAFF SUPPORT	\$2,977,122.00	\$2,977,122.00	\$19,804.49	\$146,360.96	\$453,379.45	\$2,503,938.06	15.89

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

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	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
220 FICA NON INSTRUCTIONAL	\$1,877.00	\$1,877.00	\$0.00	\$0.00	\$0.00	\$1,877.00	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$2,423.00	\$2,423.00	\$0.00	\$0.00	\$0.00	\$2,423.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$48,089.00	-\$35,089.00	369.92
520 PROPERTY/LIABILITY INSURANCE	\$885,000.00	\$885,000.00	\$0.00	\$97,457.35	\$306,712.05	\$578,287.95	34.66
540 ADVERTISING	\$15,000.00	\$15,000.00	\$0.00	\$284.36	\$820.58	\$14,179.42	5.47
580 TRAVEL:MEAL,HOTEL,RENTAL	\$7,000.00	\$7,000.00	\$0.00	\$483.32	\$483.32	\$6,516.68	6.90
610 GENERAL SUPPLIES	\$5,000.00	\$5,000.00	\$0.00	\$190.00	\$190.00	\$4,810.00	3.80
810 DUES AND FEES	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$4,250.00	\$10,750.00	28.33
835 INTERST ON SHORT TERM DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$21,555.55	-\$21,555.55	0.00
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$4,112.00	-\$4,112.00	0.00
2310 BOARD OF EDUCATION	\$949,300.00	\$949,300.00	\$0.00	\$98,415.03	\$386,212.50	\$563,087.50	40.68
2320 SUPERINTENDENT							
105 SUPERINTENDENT SALARY	\$243,382.00	\$243,382.00	\$0.00	\$20,944.03	\$62,832.09	\$180,549.91	25.82
110 CLERICAL_BUSDRIVERS	\$70,700.00	\$70,700.00	\$0.00	\$6,738.29	\$19,415.99	\$51,284.01	27.46
210 HEALTH CARE NON-INSTRUCTIONAL	\$19,152.00	\$19,152.00	\$0.00	\$1,595.98	\$4,787.94	\$14,364.06	25.00
220 FICA NON INSTRUCTIONAL	\$5,408.00	\$5,408.00	\$0.00	\$493.03	\$1,417.97	\$3,990.03	26.22
225 FICA SUPERINTENDENT	\$0.00	\$0.00	\$0.00	\$303.59	\$910.77	-\$910.77	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$6,984.00	\$6,984.00	\$0.00	\$544.45	\$1,568.81	\$5,415.19	22.46
235 RETIREMENT SUPERINTENDENT	\$25,000.00	\$25,000.00	\$0.00	\$1,619.37	\$4,858.11	\$20,141.89	19.43
333 MILEAGE STAFF	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$100.00	\$300.00	-\$300.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$4,000.00	\$4,000.00	\$0.00	\$154.00	\$441.45	\$3,558.55	11.04
610 GENERAL SUPPLIES	\$4,000.00	\$4,000.00	\$0.00	\$410.19	\$752.33	\$3,247.67	18.81
733 FURNITURE AND FIXTURES	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
810 DUES AND FEES	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$40.00	\$2,960.00	1.33
890 MISCELLANEOUR EXPENDITURES	\$7,500.00	\$7,500.00	\$0.00	\$255.00	\$561.25	\$6,938.75	7.48
2320 SUPERINTENDENT	\$394,726.00	\$394,726.00	\$0.00	\$33,157.93	\$97,886.71	\$296,839.29	24.80
2330 LEGAL SERVICES							
317 LEGAL SERVICES	\$45,000.00	\$45,000.00	\$0.00	\$7,324.75	\$10,404.75	\$34,595.25	23.12
2330 LEGAL SERVICES	\$45,000.00	\$45,000.00	\$0.00	\$7,324.75	\$10,404.75	\$34,595.25	23.12
2300 GENERAL ADMINISTRATION	\$1,389,026.00	\$1,389,026.00	\$0.00	\$138,897.71	\$494,503.96	\$894,522.04	35.60

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
<b>2400 SCHOOL ADMINISTRATION</b>							
<b>2410 OFFICE OF THE PRINCIPAL</b>							
110 CLERICAL_BUSDRIVERS	\$637,366.00	\$637,366.00	\$0.00	\$73,489.54	\$207,942.80	\$429,423.20	32.63
111 TEACHERS/PROFESSIONALS	\$1,616,930.00	\$1,616,930.00	\$0.00	\$126,806.41	\$380,419.23	\$1,236,510.77	23.53
123 SUBSTITUTE TEACHERS	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
151 INCENTIVE PROFESSIONAL STAFF	\$0.00	\$0.00	\$0.00	\$581.25	\$1,212.75	-\$1,212.75	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$148,905.00	\$148,905.00	\$0.00	\$13,086.17	\$39,258.51	\$109,646.49	26.36
211 HEALTH CARE PROFESSIONAL	\$223,088.00	\$223,088.00	\$0.00	\$15,022.17	\$44,962.39	\$178,125.61	20.15
220 FICA NON INSTRUCTIONAL	\$56,041.00	\$56,041.00	\$0.00	\$5,510.18	\$15,572.29	\$40,468.71	27.79
221 FICA PROFESSIONAL	\$123,697.00	\$123,697.00	\$0.00	\$9,591.03	\$28,722.49	\$94,974.51	23.22
230 RETIREMENT NON INSTRUCTIONAL	\$62,958.00	\$62,958.00	\$0.00	\$5,688.33	\$16,467.76	\$46,490.24	26.16
231 RETIREMENT PROFESSIONAL	\$159,717.00	\$159,717.00	\$0.00	\$10,292.91	\$30,835.82	\$128,881.18	19.31
333 MILEAGE STAFF	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$503.00	\$1,285.00	-\$285.00	128.50
382 DISTANCE EDUCATION ONLY	\$11,410.00	\$11,410.00	\$0.00	\$225.25	\$1,479.65	\$9,930.35	12.97
580 TRAVEL:MEAL,HOTEL,RENTAL	\$25,000.00	\$25,000.00	\$1,740.00	\$1,740.00	\$4,034.35	\$19,225.65	23.10
610 GENERAL SUPPLIES	\$13,696.00	\$13,696.00	\$0.00	\$119.02	\$1,092.76	\$12,603.24	7.98
733 FURNITURE AND FIXTURES	\$4,719.00	\$4,719.00	\$729.99	\$20.00	\$349.99	\$3,639.02	22.89
890 MISCELLANEOUS EXPENDITURES	\$4,396.00	\$4,396.00	\$0.00	\$0.00	\$185.82	\$4,210.18	4.23
2410 OFFICE OF THE PRINCIPAL	\$3,094,673.00	\$3,094,673.00	\$2,469.99	\$262,675.26	\$773,821.61	\$2,318,381.40	25.08
<b>2490 ACTIVITIES OFFICES</b>							
110 CLERICAL_BUSDRIVERS	\$117,816.00	\$117,816.00	\$0.00	\$11,942.09	\$35,170.25	\$82,645.75	29.85
111 TEACHERS/PROFESSIONALS	\$204,482.00	\$204,482.00	\$0.00	\$9,598.33	\$28,794.99	\$175,687.01	14.08
112 PARAPROFESSIONALS	\$21,836.00	\$21,836.00	\$0.00	\$729.32	\$2,417.84	\$19,418.16	11.07
210 HEALTH CARE NON-INSTRUCTIONAL	\$47,731.00	\$47,731.00	\$0.00	\$3,977.62	\$11,932.87	\$35,798.13	25.00
211 HEALTH CARE PROFESSIONAL	\$9,119.00	\$9,119.00	\$0.00	\$759.99	\$2,279.97	\$6,839.03	25.00
220 FICA NON INSTRUCTIONAL	\$9,013.00	\$9,013.00	\$0.00	\$910.96	\$2,682.70	\$6,330.30	29.76
221 FICA PROFESSIONAL	\$15,643.00	\$15,643.00	\$0.00	\$733.04	\$2,199.12	\$13,443.88	14.06
222 FICA PARAPROFESSIONAL	\$1,671.00	\$1,671.00	\$0.00	\$55.80	\$184.97	\$1,486.03	11.07
230 RETIREMENT NON INSTRUCTIONAL	\$11,638.00	\$11,638.00	\$0.00	\$964.91	\$2,841.72	\$8,796.28	24.42
231 RETIREMENT PROFESSIONAL	\$26,017.00	\$26,017.00	\$0.00	\$775.55	\$2,326.65	\$23,690.35	8.94
232 RETIREMENT PARAPROFESSIONALS	\$2,157.00	\$2,157.00	\$0.00	\$58.93	\$195.37	\$1,961.63	9.06
333 MILEAGE STAFF	\$17,000.00	\$17,000.00	\$0.00	\$3,894.10	\$6,590.15	\$10,409.85	38.77
340 OTHER PROFESSIONAL SERVICES	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.00
382 DISTANCE EDUCATION ONLY	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$12.03	\$1,087.97	1.09
610 GENERAL SUPPLIES	\$1,250.00	\$1,250.00	\$0.00	\$0.00	\$0.00	\$1,250.00	0.00
890 MISCELLANEOUS EXPENDITURES	\$3,500.00	\$3,500.00	\$0.00	\$455.00	\$2,135.00	\$1,365.00	61.00
2490 ACTIVITIES OFFICES	\$510,973.00	\$510,973.00	\$0.00	\$34,855.64	\$99,763.63	\$411,209.37	19.52

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
Account Description							
2400 SCHOOL ADMINISTRATION	\$3,605,646.00	\$3,605,646.00	\$2,469.99	\$297,530.90	\$873,585.24	\$2,729,590.77	24.30
2500 BUSINESS SUPPORT							
2510 BUSINESS SERVICES							
110 CLERICAL_BUSDRIVERS	\$217,069.00	\$217,069.00	\$0.00	\$21,692.79	\$64,409.16	\$152,659.84	29.67
116 PROFESSIONAL NON-CERTIFIED	\$181,500.00	\$181,500.00	\$0.00	\$15,125.00	\$45,375.00	\$136,125.00	25.00
210 HEALTH CARE NON-INSRUCTIONAL	\$45,919.00	\$45,919.00	\$0.00	\$3,826.61	\$11,479.82	\$34,439.18	25.00
220 FICA NON INSTRUCTIONAL	\$16,607.00	\$16,607.00	\$0.00	\$1,644.20	\$4,881.42	\$11,725.58	29.39
226 FICA NC PROFESSIONAL	\$14,764.00	\$14,764.00	\$0.00	\$1,157.06	\$3,471.18	\$11,292.82	23.51
230 RETIREMENT NON INSTRUCTIONAL	\$21,442.00	\$21,442.00	\$0.00	\$1,752.78	\$5,204.28	\$16,237.72	24.27
236 RETIREMENT NC PROFESSIONAL	\$19,064.00	\$19,064.00	\$0.00	\$1,222.10	\$3,666.30	\$15,397.70	19.23
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	\$0.00	\$663.00	\$19,337.00	3.32
382 DISTANCE EDUCATION ONLY	\$26,000.00	\$26,000.00	\$6,499.62	\$2,803.81	\$6,835.68	\$12,664.70	51.29
531 POSTAGE	\$30,000.00	\$30,000.00	\$0.00	\$2,146.87	\$5,627.06	\$24,372.94	18.76
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$0.00	\$89.00	\$380.62	\$4,619.38	7.61
610 GENERAL SUPPLIES	\$20,000.00	\$20,000.00	\$0.00	\$470.90	\$1,679.88	\$18,320.12	8.40
612 COPY COST	\$0.00	\$0.00	\$0.00	\$800.70	\$800.70	-\$800.70	0.00
733 FURNITURE AND FIXTURS	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
810 DUES AND FEES	\$0.00	\$0.00	\$0.00	\$435.00	\$435.00	-\$435.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$10,000.00	\$10,000.00	\$0.00	\$189.98	\$569.94	\$9,430.06	5.70
2510 BUSINESS SERVICES	\$669,365.00	\$669,365.00	\$6,499.62	\$53,356.80	\$155,479.04	\$507,386.34	24.20
2560 PUBLIC RELATIONS							
110 CLERICAL_BUSDRIVERS	\$46,371.00	\$46,371.00	\$0.00	\$5,894.29	\$17,211.70	\$29,159.30	37.12
111 TEACHERS/PROFESSIONALS	\$106,327.00	\$106,327.00	\$0.00	\$8,860.58	\$26,581.74	\$79,745.26	25.00
210 HEALTH CARE NON-INSRUCTIONAL	\$19,152.00	\$19,152.00	\$0.00	\$759.99	\$2,279.97	\$16,872.03	11.90
220 FICA NON INSTRUCTIONAL	\$3,547.00	\$3,547.00	\$0.00	\$450.92	\$1,316.70	\$2,230.30	37.12
221 FICA PROFESSIONAL	\$8,134.00	\$8,134.00	\$0.00	\$677.84	\$2,033.52	\$6,100.48	25.00
230 RETIREMENT NON INSTRUCTIONAL	\$4,580.00	\$4,580.00	\$0.00	\$476.26	\$1,390.71	\$3,189.29	30.36
231 RETIREMENT PROFESSIONAL	\$10,503.00	\$10,503.00	\$0.00	\$715.93	\$2,147.79	\$8,355.21	20.45
333 MILEAGE STAFF	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
540 ADVERTSING	\$15,000.00	\$15,000.00	\$0.00	\$5,500.00	\$5,500.00	\$9,500.00	36.67
580 TRAVEL:MEAL,HOTEL,RENTAL	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00
610 GENERAL SUPPLIES	\$4,000.00	\$4,000.00	\$0.00	\$23.70	\$23.70	\$3,976.30	0.59
733 FURNITURE AND FIXTURS	\$0.00	\$0.00	\$0.00	\$15.02	\$45.06	-\$45.06	0.00
810 DUES AND FEES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00
2560 PUBLIC RELATIONS	\$222,114.00	\$222,114.00	\$0.00	\$23,374.53	\$58,530.89	\$163,583.11	26.35

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

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	\$57,691.00	\$57,691.00	\$0.00	\$5,234.50	\$15,569.16	\$42,121.84	26.99
111 TEACHERS/PROFESSIONALS	\$157,056.00	\$157,056.00	\$0.00	\$13,088.00	\$39,264.00	\$117,792.00	25.00
210 HEALTH CARE NON-INSRUCTIONAL	\$0.00	\$0.00	\$0.00	\$2,143.03	\$6,429.09	-\$6,429.09	0.00
211 HEALTH CARE PROFESSIONAL	\$16,871.00	\$16,871.00	\$0.00	\$1,405.99	\$4,217.97	\$12,653.03	25.00
220 FICA NON INSTRUCTIONAL	\$4,414.00	\$4,414.00	\$0.00	\$399.74	\$1,188.94	\$3,225.06	26.94
221 FICA PROFESSIONAL	\$12,015.00	\$12,015.00	\$0.00	\$997.28	\$2,991.84	\$9,023.16	24.90
230 RETIREMENT NON INSTRUCTIONAL	\$5,699.00	\$5,699.00	\$0.00	\$422.95	\$1,257.99	\$4,441.01	22.07
231 RETIREMENT PROFESSIONAL	\$15,514.00	\$15,514.00	\$0.00	\$1,057.51	\$3,172.53	\$12,341.47	20.45
333 MILEAGE STAFF	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00
340 OTHER PROFESSIONAL SERVICES	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$7,500.00	0.00
382 DISTANCE EDUCATION ONLY	\$750.00	\$750.00	\$0.00	\$100.00	\$300.00	\$450.00	40.00
540 ADVERTSING	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$1,304.23	\$1,195.77	52.17
580 TRAVEL:MEAL,HOTEL,RENTAL	\$2,500.00	\$2,500.00	\$0.00	\$435.10	\$871.81	\$1,628.19	34.87
610 GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	\$462.04	\$1,760.71	\$239.29	88.04
733 FURNITURE AND FIXTURS	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
735 TECHNOLOGY SOFTWARE	\$1,000,000.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	0.00
810 DUES AND FEES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$500.00	\$500.00	\$0.00	\$0.00	\$110.00	\$390.00	22.00
2570 PERSONNEL SERVICES	\$1,286,760.00	\$1,286,760.00	\$0.00	\$25,746.14	\$78,438.27	\$1,208,321.73	6.10

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

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	\$117,408.00	\$117,408.00	\$0.00	\$16,789.73	\$49,828.59	\$67,579.41	42.44
112 PARAPROFESSIONALS	\$58,568.00	\$58,568.00	\$0.00	\$5,681.76	\$16,731.43	\$41,836.57	28.57
116 PROFESSIONAL NON-CERTIFIED	\$481,301.00	\$481,301.00	\$0.00	\$44,306.65	\$128,588.98	\$352,712.02	26.72
210 HEALTH CARE NON-INSTRUCTIONAL	\$25,716.00	\$25,716.00	\$0.00	\$2,143.03	\$6,429.09	\$19,286.91	25.00
212 HEALTH CARE PARAPROFESSIONALS	\$9,120.00	\$9,120.00	\$0.00	\$759.99	\$2,279.97	\$6,840.03	25.00
216 HEALTH CARE NC PROFESSIONAL	\$94,838.00	\$94,838.00	\$0.00	\$7,949.07	\$23,847.21	\$70,990.79	25.15
220 FICA NON INSTRUCTIONAL	\$13,461.00	\$13,461.00	\$0.00	\$1,280.50	\$3,800.13	\$9,660.87	28.23
222 FICA PARAPROFESSIONAL	\$4,480.00	\$4,480.00	\$0.00	\$433.95	\$1,277.84	\$3,202.16	28.52
226 FICA NC PROFESSIONAL	\$36,819.00	\$36,819.00	\$0.00	\$3,311.19	\$9,602.25	\$27,216.75	26.08
230 RETIREMENT NON INSTRUCTIONAL	\$17,382.00	\$17,382.00	\$0.00	\$1,356.61	\$3,952.51	\$13,429.49	22.74
232 RETIREMENT PARAPROFESSIONALS	\$5,785.00	\$5,785.00	\$0.00	\$459.09	\$1,351.91	\$4,433.09	23.37
236 RETIREMENT NC PROFESSIONAL	\$47,542.00	\$47,542.00	\$0.00	\$3,579.97	\$10,389.98	\$37,152.02	21.85
333 MILEAGE STAFF	\$5,000.00	\$5,000.00	\$0.00	\$335.18	\$1,038.52	\$3,961.48	20.77
340 OTHER PROFESSIONAL SERVICES	\$65,000.00	\$65,000.00	\$1,943.71	\$365.23	\$10,258.35	\$52,797.94	18.77
382 DISTANCE EDUCATION ONLY	\$2,000.00	\$2,000.00	\$0.00	\$473.53	\$920.58	\$1,079.42	46.03
531 POSTAGE	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$5,000.00	\$5,000.00	\$50.00	\$221.34	\$311.02	\$4,638.98	7.22
610 GENERAL SUPPLIES	\$15,000.00	\$15,000.00	\$257.00	\$533.99	\$2,072.64	\$12,670.36	15.53
612 COPY COST	\$500.00	\$500.00	\$0.00	\$53.96	\$53.96	\$446.04	10.79
733 FURNITURE AND FIXTURES	\$200,000.00	\$200,000.00	\$10,518.44	\$9,079.80	\$31,676.09	\$157,805.47	21.10
734 TECHNOLOGY HARDWARE	\$369,750.00	\$369,750.00	\$2,474.99	\$2,565.09	\$1,810.05	\$365,464.96	1.16
735 TECHNOLOGY SOFTWARE	\$410,000.00	\$410,000.00	\$41,133.06	\$8,894.22	\$164,656.27	\$204,210.67	50.19
810 DUES AND FEES	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00
2580 TECHNOLOGY SERVICES	\$1,985,420.00	\$1,985,420.00	\$56,377.20	\$110,573.88	\$470,877.37	\$1,458,165.43	26.56
2500 BUSINESS SUPPORT	\$4,163,659.00	\$4,163,659.00	\$62,876.82	\$213,051.35	\$763,325.57	\$3,337,456.61	19.84
2600 OPERATIONS/MAINTENANCE							
2600 UTILITIES							
116 PROFESSIONAL NON-CERTIFIED	\$134,617.00	\$134,617.00	\$0.00	\$11,479.17	\$34,437.51	\$100,179.49	25.58
226 FICA NC PROFESSIONAL	\$10,298.00	\$10,298.00	\$0.00	\$844.61	\$2,533.83	\$7,764.17	24.61
236 RETIREMENT NC PROFESSIONAL	\$13,297.00	\$13,297.00	\$0.00	\$927.52	\$2,782.56	\$10,514.44	20.93
410 UTILITY SERVICES (Water/Sewer)	\$68,537.00	\$68,537.00	\$0.00	\$6,872.07	\$18,314.30	\$50,222.70	26.72
621 HEATING FUEL	\$233,247.00	\$233,247.00	\$0.00	\$4,208.53	\$12,283.56	\$220,963.44	5.27
622 ENERGY:ELECTRICITY	\$723,676.80	\$723,676.80	\$0.00	\$77,640.78	\$202,455.89	\$521,220.91	27.98
2600 UTILITIES	\$1,183,672.80	\$1,183,672.80	\$0.00	\$101,972.68	\$272,807.65	\$910,865.15	23.05

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

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	\$1,554,889.00	\$1,554,889.00	\$0.00	\$131,969.75	\$377,090.16	\$1,177,798.84	24.25
210 HEALTH CARE NON-INSTRUCTIONAL	\$453,527.00	\$453,527.00	\$0.00	\$32,939.76	\$100,216.14	\$353,310.86	22.10
220 FICA NON INSTRUCTIONAL	\$115,321.00	\$115,321.00	\$0.00	\$10,016.72	\$28,610.34	\$86,710.66	24.81
230 RETIREMENT NON INSTRUCTIONAL	\$148,900.00	\$148,900.00	\$0.00	\$10,663.15	\$30,468.89	\$118,431.11	20.46
260 LIFE INSURANCE	\$2,470.00	\$2,470.00	\$0.00	\$0.00	\$0.00	\$2,470.00	0.00
290 LONG TERM DISABILITY	\$5,000.00	\$5,000.00	\$0.00	\$485.12	\$1,455.62	\$3,544.38	29.11
340 OTHER PROFESSIONAL SERVICES	\$90,000.00	\$90,000.00	\$0.00	\$11,787.97	\$30,535.09	\$59,464.91	33.93
610 GENERAL SUPPLIES	\$191,800.00	\$191,800.00	\$56,334.33	\$6,800.64	\$46,812.97	\$88,652.70	53.78
733 FURNITURE AND FIXTURES	\$57,500.00	\$57,500.00	\$4,325.00	\$0.00	\$4,380.44	\$48,794.56	15.14
2610 PLANT OPERATIONS	\$2,619,407.00	\$2,619,407.00	\$60,659.33	\$204,663.11	\$619,569.65	\$1,939,178.02	25.97
2620 MAINTENANCE							
110 CLERICAL_BUSDRIVERS	\$660,433.00	\$660,433.00	\$0.00	\$58,036.00	\$167,687.73	\$492,745.27	25.39
120 SUBSTITUTE TEACHERS	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0.00
150 STIPEND NON-INSTRUCTION	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$217,681.00	\$217,681.00	\$0.00	\$17,281.31	\$51,880.16	\$165,800.84	23.83
220 FICA NON INSTRUCTIONAL	\$50,524.00	\$50,524.00	\$0.00	\$4,427.20	\$12,790.43	\$37,733.57	25.32
230 RETIREMENT NON INSTRUCTIONAL	\$65,237.00	\$65,237.00	\$0.00	\$4,689.30	\$13,364.14	\$51,872.86	20.49
290 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$171.21	\$513.63	-\$513.63	0.00
340 OTHER PROFESSIONAL SERVICES	\$229,383.00	\$229,383.00	\$24,953.57	\$15,286.50	\$53,066.66	\$151,362.77	34.01
382 DISTANCE EDUCATION ONLY	\$5,000.00	\$5,000.00	\$0.00	\$435.61	\$1,368.86	\$3,631.14	27.38
442 RENTALS	\$15,000.00	\$15,000.00	\$7,903.47	\$1,511.25	\$3,028.30	\$4,068.23	72.88
580 TRAVEL:MEAL,HOTEL,RENTAL	\$2,500.00	\$2,500.00	\$0.00	\$460.00	\$460.00	\$2,040.00	18.40
610 GENERAL SUPPLIES	\$185,000.00	\$185,000.00	\$16,840.31	\$14,718.69	\$32,304.84	\$135,854.85	26.56
612 COPY COST	\$0.00	\$0.00	\$0.00	\$202.69	\$202.69	-\$202.69	0.00
621 HEATING FUEL	\$0.00	\$0.00	\$0.00	\$0.00	\$12.77	-\$12.77	0.00
626 GASOLINE/DIESEL	\$35,000.00	\$35,000.00	\$0.00	\$8,094.48	\$8,889.58	\$26,110.42	25.40
720 BUILDINGS/CONSTRUCTIONS	\$144,000.00	\$144,000.00	\$2,457.22	\$324.95	\$24,282.91	\$117,259.87	18.57
733 FURNITURE AND FIXTURES	\$2,010,000.00	\$2,010,000.00	\$9,866.13	\$5,876.85	\$5,876.85	\$1,994,257.02	0.78
890 MISCELLANEOUS EXPENDITURES	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00
2620 MAINTENANCE	\$3,665,258.00	\$3,665,258.00	\$62,020.70	\$131,516.04	\$375,729.55	\$3,227,507.75	11.94
2630 GROUNDS							
340 OTHER PROFESSIONAL SERVICES	\$20,000.00	\$20,000.00	\$0.00	\$720.00	\$2,525.00	\$17,475.00	12.63
610 GENERAL SUPPLIES	\$20,000.00	\$20,000.00	\$8,031.00	\$7,873.48	\$13,552.71	-\$1,583.71	107.92
720 BUILDINGS/CONSTRUCTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$585.02	-\$585.02	0.00
2630 GROUNDS	\$40,000.00	\$40,000.00	\$8,031.00	\$8,593.48	\$16,662.73	\$15,306.27	61.73
2640 WAREHOUSE MAINTENANCE							
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$378.60	-\$2,580.00	\$21,360.00	-\$21,738.60	0.00
2640 WAREHOUSE MAINTENANCE	\$0.00	\$0.00	\$378.60	-\$2,580.00	\$21,360.00	-\$21,738.60	0.00

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2600 OPERATIONS/MAINTENANCE							
2650 LARGE PROJECTS							
340 OTHER PROFESSIONAL SERVICES	\$100,000.00	\$100,000.00	\$6,040.24	\$6,040.24	\$13,206.96	\$80,752.80	19.25
2650 LARGE PROJECTS	\$100,000.00	\$100,000.00	\$6,040.24	\$6,040.24	\$13,206.96	\$80,752.80	19.25
2660 SAFETY AND SECURITY							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$987.20	\$1,191.20	\$1,826.20	-\$2,813.40	0.00
2660 SAFETY AND SECURITY	\$0.00	\$0.00	\$987.20	\$1,191.20	\$1,826.20	-\$2,813.40	0.00
2600 OPERATIONS/MAINTENANCE	\$7,608,337.80	\$7,608,337.80	\$138,117.07	\$451,396.75	\$1,321,162.74	\$6,149,057.99	19.18
2700 TRANSPORTATION							
2710 VEHICLE OPERATIONS							
110 CLERICAL_BUSDRIVERS	\$130,000.00	\$130,000.00	\$0.00	\$9,517.84	\$19,716.35	\$110,283.65	15.17
112 PARAPROFESSIONALS	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$78.61	\$279.64	-\$279.64	0.00
220 FICA NON INSTRUCTIONAL	\$11,000.00	\$11,000.00	\$0.00	\$728.05	\$1,508.04	\$9,491.96	13.71
222 FICA PARAPROFESSIONAL	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$12,000.00	\$12,000.00	\$0.00	\$605.06	\$1,204.43	\$10,795.57	10.04
232 RETIREMENT PARAPROFESSIONALS	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.00
332 MILEAGE TO PARENTS	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	0.00
352 OTHER TECHNICAL SERVICES	\$45,000.00	\$45,000.00	\$548.94	\$0.00	\$12,082.82	\$32,368.24	28.07
382 DISTANCE EDUCATION ONLY	\$3,500.00	\$3,500.00	\$0.00	\$130.47	\$391.38	\$3,108.62	11.18
440 RENTALS; BUILDING, LAND, VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	\$8,098.00	-\$8,098.00	0.00
442 RENTALS	\$50,000.00	\$50,000.00	\$13,802.72	\$19,846.81	\$20,395.75	\$15,801.53	68.40
490 OTHER PURCHASED PROPERTY	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$2,878.47	\$22,121.53	11.51
610 GENERAL SUPPLIES	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00
626 GASOLINE/DIESEL	\$65,000.00	\$65,000.00	\$0.00	\$7,601.24	\$12,986.48	\$52,013.52	19.98
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$235.00	-\$235.00	0.00
2710 VEHICLE OPERATIONS	\$548,500.00	\$548,500.00	\$14,351.66	\$38,508.08	\$79,776.36	\$454,371.98	17.16
2712 SPED:VEHICLE OPERATIONS: K-12							
112 PARAPROFESSIONALS	\$100,000.00	\$100,000.00	\$0.00	\$4,926.55	\$13,386.27	\$86,613.73	13.39
212 HEALTH CARE PARAPROFESSIONALS	\$20,000.00	\$20,000.00	\$0.00	\$62.95	\$285.70	\$19,714.30	1.43
222 FICA PARAPROFESSIONAL	\$7,650.00	\$7,650.00	\$0.00	\$376.80	\$1,023.52	\$6,626.48	13.38
232 RETIREMENT PARAPROFESSIONALS	\$9,877.00	\$9,877.00	\$0.00	\$295.75	\$827.24	\$9,049.76	8.38
332 MILEAGE TO PARENTS	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00
442 RENTALS	\$0.00	\$0.00	\$0.00	\$519.54	\$4,192.69	-\$4,192.69	0.00
490 OTHER PURCHASED PROPERTY	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00
626 GASOLINE/DIESEL	\$25,000.00	\$25,000.00	\$0.00	\$1,501.97	\$3,460.22	\$21,539.78	13.84
2712 SPED:VEHICLE OPERATIONS: K-12	\$182,527.00	\$182,527.00	\$0.00	\$7,683.56	\$23,175.64	\$159,351.36	12.70
2713 SPED BA5							
332 MILEAGE TO PARENTS	\$0.00	\$0.00	\$0.00	\$520.17	\$531.37	-\$531.37	0.00
2713 SPED BA5	\$0.00	\$0.00	\$0.00	\$520.17	\$531.37	-\$531.37	0.00
2700 TRANSPORTATION	\$731,027.00	\$731,027.00	\$14,351.66	\$46,711.81	\$103,483.37	\$613,191.97	16.12

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
3300 COMMUNITY SERVICE							
3300 KIDS KLUB							
110 CLERICAL_BUSDRIVERS	\$25,000.00	\$25,000.00	\$0.00	\$5,195.86	\$16,377.03	\$8,622.97	65.51
111 TEACHERS/PROFESSIONALS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,886.74	-\$1,886.74	0.00
112 PARAPROFESSIONALS	\$89,228.00	\$89,228.00	\$0.00	\$5,417.95	\$10,489.78	\$78,738.22	11.76
116 PROFESSIONAL NON-CERTIFIED	\$73,000.00	\$73,000.00	\$0.00	\$0.00	\$0.00	\$73,000.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$12,000.00	\$12,000.00	\$0.00	\$1,314.54	\$4,266.88	\$7,733.12	35.56
211 HEALTH CARE PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$361.94	-\$361.94	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$50,000.00	\$50,000.00	\$0.00	\$159.03	\$184.77	\$49,815.23	0.37
220 FICA NON INSTRUCTIONAL	\$3,400.00	\$3,400.00	\$0.00	\$396.82	\$1,250.46	\$2,149.54	36.78
221 FICA PROFESSIONAL	\$9,693.00	\$9,693.00	\$0.00	\$0.00	\$144.14	\$9,548.86	1.49
222 FICA PARAPROFESSIONAL	\$5,639.00	\$5,639.00	\$0.00	\$414.48	\$802.44	\$4,836.56	14.23
226 FICA NC PROFESSIONAL	\$5,463.00	\$5,463.00	\$0.00	\$0.00	\$0.00	\$5,463.00	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$3,554.00	\$3,554.00	\$0.00	\$348.43	\$993.42	\$2,560.58	27.95
231 RETIREMENT PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$152.45	-\$152.45	0.00
232 RETIREMENT PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$144.33	\$247.86	-\$247.86	0.00
236 RETIREMENT NC PROFESSIONAL	\$7,054.00	\$7,054.00	\$0.00	\$0.00	\$0.00	\$7,054.00	0.00
290 LONG TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$0.28	\$0.58	-\$0.58	0.00
333 MILEAGE STAFF	\$3,000.00	\$3,000.00	\$0.00	\$336.00	\$729.82	\$2,270.18	24.33
340 OTHER PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$0.00	\$129.00	\$407.00	\$9,593.00	4.07
382 DISTANCE EDUCATION ONLY	\$3,000.00	\$3,000.00	\$0.00	\$324.43	\$973.22	\$2,026.78	32.44
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	\$356.56	\$1,856.56	\$3,143.44	37.13
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$530.17	-\$530.17	0.00
810 DUES AND FEES	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$15,000.00	\$15,000.00	\$0.00	\$1,071.93	\$3,159.00	\$11,841.00	21.06
3300 KIDS KLUB	\$322,031.00	\$322,031.00	\$0.00	\$15,609.64	\$44,814.26	\$277,216.74	13.92
3300 COMMUNITY SERVICE	\$322,031.00	\$322,031.00	\$0.00	\$15,609.64	\$44,814.26	\$277,216.74	13.92
3400 CATEGORICAL/PRIVATE GRANTS							
3400 PRIVATE GRANTS							
110 CLERICAL_BUSDRIVERS	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00	-\$900.00	0.00
210 HEALTH CARE NON-INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$91.45	\$91.45	-\$91.45	0.00
220 FICA NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$68.80	\$68.80	-\$68.80	0.00
230 RETIREMENT NON INSTRUCTIONAL	\$0.00	\$0.00	\$0.00	\$72.72	\$72.72	-\$72.72	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$4,392.21	\$17,573.21	-\$17,573.21	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$2,639.92	\$2,639.92	-\$2,639.92	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$4,969.39	\$6,255.75	-\$6,255.75	0.00
3400 PRIVATE GRANTS	\$0.00	\$0.00	\$0.00	\$13,134.49	\$27,601.85	-\$27,601.85	0.00
3400 CATEGORICAL/PRIVATE GRANTS	\$0.00	\$0.00	\$0.00	\$13,134.49	\$27,601.85	-\$27,601.85	0.00

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

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	\$1,233.00	\$1,233.00	\$0.00	\$0.00	\$0.00	\$1,233.00	0.00
151 INCENTIVE PROFESSIONAL STAFF	\$17,697.00	\$17,697.00	\$0.00	\$1,754.22	\$5,200.66	\$12,496.34	29.39
211 HEALTH CARE PROFESSIONAL	\$2,719.00	\$2,719.00	\$0.00	\$356.24	\$1,101.23	\$1,617.77	40.50
221 FICA PROFESSIONAL	\$986.00	\$986.00	\$0.00	\$129.98	\$385.16	\$600.84	39.06
231 RETIREMENT PROFESSIONAL	\$1,279.00	\$1,279.00	\$0.00	\$141.69	\$420.08	\$858.92	32.84
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$885.00	\$715.00	\$715.00	-\$1,600.00	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$5.94	-\$5.94	0.00
3535 HAL	\$23,914.00	\$23,914.00	\$885.00	\$3,097.13	\$7,828.07	\$15,200.93	36.44
<b>3541 SIXPENCE-EARLY CHILDHOOD ENDOWMENT</b>							
116 PROFESSIONAL NON-CERTIFIED	\$142,687.00	\$142,687.00	\$0.00	\$13,682.14	\$38,500.04	\$104,186.96	26.98
216 HEALTH CARE NC PROFESSIONAL	\$18,240.00	\$18,240.00	\$0.00	\$1,496.15	\$4,498.18	\$13,741.82	24.66
226 FICA NC PROFESSIONAL	\$10,902.00	\$10,902.00	\$0.00	\$1,018.49	\$2,860.40	\$8,041.60	26.24
236 RETIREMENT NC PROFESSIONAL	\$14,171.00	\$14,171.00	\$0.00	\$1,105.51	\$3,110.80	\$11,060.20	21.95
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$141.04	\$484.15	-\$484.15	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$625.00	\$2,000.00	-\$2,000.00	0.00
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$102.00	\$305.98	-\$305.98	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$840.00	\$0.00	\$840.00	-\$1,680.00	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$777.47	\$0.00	\$0.00	-\$777.47	0.00
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$166.55	-\$166.55	0.00
3541 SIXPENCE-EARLY CHILDHOOD ENDOWMENT	\$186,000.00	\$186,000.00	\$1,617.47	\$18,170.33	\$52,766.10	\$131,616.43	29.24
<b>3551 CTE</b>							
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$705.00	\$705.00	-\$705.00	0.00
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$53.93	\$53.93	-\$53.93	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$398.00	\$398.00	-\$398.00	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$12,475.00	\$25,598.23	-\$25,598.23	0.00
3551 CTE	\$0.00	\$0.00	\$0.00	\$13,631.93	\$26,755.16	-\$26,755.16	0.00
<b>3500 STATE CATEGORICAL PROGRAMS</b>	<b>\$209,914.00</b>	<b>\$209,914.00</b>	<b>\$2,502.47</b>	<b>\$34,899.39</b>	<b>\$87,349.33</b>	<b>\$120,062.20</b>	<b>42.80</b>
<b>4000 UNOBLIGATED FUNDS</b>							
<b>4000 UNOBLIGATED BUDGET</b>							
101 BUDGET-UNOBLIGATED	\$2,000,000.00	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00	0.00
4000 UNOBLIGATED BUDGET	\$2,000,000.00	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00	0.00
4000 UNOBLIGATED FUNDS	\$2,000,000.00	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00	0.00

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

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	\$636,406.00	\$636,406.00	\$0.00	\$14,311.50	\$91,420.21	\$544,985.79	14.37
112 PARAPROFESSIONALS	\$156,488.00	\$156,488.00	\$0.00	\$12,192.97	\$34,861.69	\$121,626.31	22.28
116 PROFESSIONAL NON-CERTIFIED	\$75,377.00	\$75,377.00	\$0.00	\$4,205.43	\$21,551.37	\$53,825.63	28.59
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$1,867.50	\$3,157.50	-\$3,157.50	0.00
211 HEALTH CARE PROFESSIONAL	\$37,563.00	\$37,563.00	\$0.00	\$380.00	\$2,659.98	\$34,903.02	7.08
212 HEALTH CARE PARAPROFESSIONALS	\$9,569.00	\$9,569.00	\$0.00	\$759.99	\$2,279.97	\$7,289.03	23.83
216 HEALTH CARE NC PROFESSIONAL	\$25,716.00	\$25,716.00	\$0.00	\$526.11	\$4,772.71	\$20,943.29	18.56
221 FICA PROFESSIONAL	\$48,111.00	\$48,111.00	\$0.00	\$1,147.06	\$7,353.81	\$40,757.19	15.29
222 FICA PARAPROFESSIONAL	\$11,969.00	\$11,969.00	\$0.00	\$927.37	\$2,640.45	\$9,328.55	22.06
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$142.88	\$241.56	-\$241.56	0.00
226 FICA NC PROFESSIONAL	\$5,766.00	\$5,766.00	\$0.00	\$321.33	\$1,645.43	\$4,120.57	28.54
231 RETIREMENT PROFESSIONAL	\$62,170.00	\$62,170.00	\$0.00	\$1,156.37	\$7,386.77	\$54,783.23	11.88
232 RETIREMENT PARAPROFESSIONALS	\$15,457.00	\$15,457.00	\$0.00	\$985.18	\$2,816.82	\$12,640.18	18.22
236 RETIREMENT NC PROFESSIONAL	\$7,446.00	\$7,446.00	\$0.00	\$339.77	\$1,741.32	\$5,704.68	23.39
281 HEALTH BENEFITS FOR TEACHERS	\$6,500.00	\$6,500.00	\$0.00	\$1,083.34	\$6,500.04	-\$0.04	100.00
6200 ESSA GRANT	\$1,098,538.00	\$1,098,538.00	\$0.00	\$40,346.80	\$191,029.63	\$907,508.37	17.39
6212 CSI/ATSI IMPROVMENT							
151 INCENTIVE PROFESSIONAL STAFF	\$19,831.00	\$19,831.00	\$0.00	\$2,156.32	\$2,156.32	\$17,674.68	10.87
221 FICA PROFESSIONAL	\$1,518.00	\$1,518.00	\$0.00	\$164.82	\$164.82	\$1,353.18	10.86
231 RETIREMENT PROFESSIONAL	\$1,958.00	\$1,958.00	\$0.00	\$174.23	\$174.23	\$1,783.77	8.90
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$22,650.00	\$22,650.00	\$22,650.00	-\$45,300.00	0.00
6212 CSI/ATSI IMPROVMENT	\$23,307.00	\$23,307.00	\$22,650.00	\$25,145.37	\$25,145.37	-\$24,488.37	205.07
6200 ESSA-TITLE	\$1,121,845.00	\$1,121,845.00	\$22,650.00	\$65,492.17	\$216,175.00	\$883,020.00	21.29
6300 ESSA-TITLE II							
6310 TITLE II-ESSA							
111 TEACHERS/PROFESSIONALS	\$64,527.00	\$64,527.00	\$0.00	\$5,534.25	\$16,602.75	\$47,924.25	25.73
211 HEALTH CARE PROFESSIONAL	\$22,811.00	\$22,811.00	\$0.00	\$1,412.25	\$4,728.77	\$18,082.23	20.73
221 FICA PROFESSIONAL	\$4,937.00	\$4,937.00	\$0.00	\$419.59	\$1,258.75	\$3,678.25	25.50
231 RETIREMENT PROFESSIONAL	\$6,374.00	\$6,374.00	\$0.00	\$447.16	\$1,341.50	\$5,032.50	21.05
340 OTHER PROFESSIONAL SERVICES	\$65,000.00	\$65,000.00	\$88,945.00	\$987.00	\$10,789.60	-\$34,734.60	153.44
6310 TITLE II-ESSA	\$163,649.00	\$163,649.00	\$88,945.00	\$8,800.25	\$34,721.37	\$39,982.63	75.57
6300 ESSA-TITLE II	\$163,649.00	\$163,649.00	\$88,945.00	\$8,800.25	\$34,721.37	\$39,982.63	75.57
6400 IDEA							
6406 IDEA PRESCHOOL							
111 TEACHERS/PROFESSIONALS	\$24,282.00	\$24,282.00	\$0.00	\$0.00	\$0.00	\$24,282.00	0.00
211 HEALTH CARE PROFESSIONAL	\$2,234.00	\$2,234.00	\$0.00	\$0.00	\$0.00	\$2,234.00	0.00
221 FICA PROFESSIONAL	\$2,786.00	\$2,786.00	\$0.00	\$0.00	\$0.00	\$2,786.00	0.00
231 RETIREMENT PROFESSIONAL	\$3,598.00	\$3,598.00	\$0.00	\$0.00	\$0.00	\$3,598.00	0.00
6406 IDEA PRESCHOOL	\$32,900.00	\$32,900.00	\$0.00	\$0.00	\$0.00	\$32,900.00	0.00

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
6400 IDEA							
6408 IDEA-BASE ENROLLMENT POVERTY							
111 TEACHERS/PROFESSIONALS	\$562,581.00	\$562,581.00	\$0.00	\$55,220.07	\$166,567.31	\$396,013.69	29.61
112 PARAPROFESSIONALS	\$53,430.00	\$53,430.00	\$0.00	\$0.00	\$0.00	\$53,430.00	0.00
116 PROFESSIONAL NON-CERTIFIED	\$148,362.00	\$148,362.00	\$0.00	\$10,969.80	\$35,726.08	\$112,635.92	24.08
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$150.00	\$570.00	-\$570.00	0.00
211 HEALTH CARE PROFESSIONAL	\$58,212.00	\$58,212.00	\$0.00	\$5,396.29	\$16,112.83	\$42,099.17	27.68
216 HEALTH CARE NC PROFESSIONAL	\$34,735.00	\$34,735.00	\$0.00	\$2,552.26	\$7,654.02	\$27,080.98	22.04
221 FICA PROFESSIONAL	\$45,570.00	\$45,570.00	\$0.00	\$4,227.64	\$12,755.61	\$32,814.39	27.99
222 FICA PARAPROFESSIONAL	\$4,088.00	\$4,088.00	\$0.00	\$0.00	\$0.00	\$4,088.00	0.00
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$11.47	\$43.59	-\$43.59	0.00
226 FICA NC PROFESSIONAL	\$11,388.00	\$11,388.00	\$0.00	\$845.49	\$2,751.96	\$8,636.04	24.17
231 RETIREMENT PROFESSIONAL	\$62,384.00	\$62,384.00	\$0.00	\$4,469.86	\$13,482.87	\$48,901.13	21.61
232 RETIREMENT PARAPROFESSIONALS	\$5,277.00	\$5,277.00	\$0.00	\$0.00	\$0.00	\$5,277.00	0.00
236 RETIREMENT NC PROFESSIONAL	\$14,703.00	\$14,703.00	\$0.00	\$900.03	\$2,863.04	\$11,839.96	19.47
281 HEALTH BENEFITS FOR TEACHERS	\$0.00	\$0.00	\$0.00	\$1,625.01	\$4,875.03	-\$4,875.03	0.00
286 HEALTH BENEFITS PROFESSIONALS	\$0.00	\$0.00	\$0.00	\$169.20	\$507.60	-\$507.60	0.00
6408 IDEA-BASE ENROLLMENT POVERTY	\$1,000,730.00	\$1,000,730.00	\$0.00	\$86,537.12	\$263,909.94	\$736,820.06	26.37
6412 IDEA PROPORTIONATE SHARE							
111 TEACHERS/PROFESSIONALS	\$51,375.00	\$51,375.00	\$0.00	\$5,287.50	\$14,452.50	\$36,922.50	28.13
123 SUBSTITUTE TEACHERS	\$0.00	\$0.00	\$0.00	\$210.00	\$840.00	-\$840.00	0.00
211 HEALTH CARE PROFESSIONAL	\$10,716.00	\$10,716.00	\$0.00	\$2,322.93	\$6,608.99	\$4,107.01	61.67
221 FICA PROFESSIONAL	\$3,930.00	\$3,930.00	\$0.00	\$389.68	\$1,062.14	\$2,867.86	27.03
223 FICA SUBSTITUTES	\$0.00	\$0.00	\$0.00	\$16.07	\$64.25	-\$64.25	0.00
231 RETIREMENT PROFESSIONAL	\$5,075.00	\$5,075.00	\$0.00	\$427.23	\$1,167.77	\$3,907.23	23.01
6412 IDEA PROPORTIONATE SHARE	\$71,096.00	\$71,096.00	\$0.00	\$8,653.41	\$24,195.65	\$46,900.35	34.03
6416 PLANNING REGION							
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	\$2,700.00	\$2,505.60	\$2,993.60	-\$2,693.60	189.79
610 GENERAL SUPPLIES	\$4,750.00	\$4,750.00	\$0.00	\$0.00	\$0.00	\$4,750.00	0.00
6416 PLANNING REGION	\$16,750.00	\$16,750.00	\$2,700.00	\$2,505.60	\$2,993.60	\$11,056.40	33.99
6418							
111 TEACHERS/PROFESSIONALS	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$18,000.00	0.00
610 GENERAL SUPPLIES	\$13,628.00	\$13,628.00	\$16,445.00	\$0.00	\$16,445.00	-\$19,262.00	241.34
6418	\$31,628.00	\$31,628.00	\$16,445.00	\$0.00	\$16,445.00	-\$1,262.00	103.99
6400 IDEA	\$1,153,104.00	\$1,153,104.00	\$19,145.00	\$97,696.13	\$307,544.19	\$826,414.81	28.33

**Expenditure Summary**

**BOARD REPORT ON 1100 MAJOR PROGRAM**

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
6700 CARL PERKINS FUNDS							
6700 CARL PERKINS							
151 INCENTIVE PROFESSIONAL STAFF	\$2,710.00	\$2,710.00	\$0.00	\$0.00	\$0.00	\$2,710.00	0.00
221 FICA PROFESSIONAL	\$427.00	\$427.00	\$0.00	\$0.00	\$0.00	\$427.00	0.00
231 RETIREMENT PROFESSIONAL	\$360.00	\$360.00	\$0.00	\$0.00	\$0.00	\$360.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$6,200.00	\$6,200.00	\$0.00	\$0.00	\$0.00	\$6,200.00	0.00
610 GENERAL SUPPLIES	\$23,568.00	\$23,568.00	\$151.80	\$11,229.80	\$35,777.35	-\$12,361.15	152.45
640 BOOKS/PERIODICALS	\$25,150.00	\$25,150.00	\$0.00	\$0.00	\$0.00	\$25,150.00	0.00
733 FURNITURE AND FIXTURS	\$0.00	\$0.00	\$0.00	\$0.00	\$10,257.00	-\$10,257.00	0.00
6700 CARL PERKINS	\$58,415.00	\$58,415.00	\$151.80	\$11,229.80	\$46,034.35	\$12,228.85	79.07
6700 CARL PERKINS FUNDS	\$58,415.00	\$58,415.00	\$151.80	\$11,229.80	\$46,034.35	\$12,228.85	79.07
6900 FEDERAL SERV-CATEGORICAL							
6968 21ST CENTURY							
112 PARAPROFESSIONALS	\$125,879.00	\$125,879.00	\$0.00	\$22,256.51	\$53,592.14	\$72,286.86	42.57
212 HEALTH CARE PARAPROFESSIONALS	\$8,203.00	\$8,203.00	\$0.00	\$231.64	\$2,286.82	\$5,916.18	27.88
222 FICA PARAPROFESSIONAL	\$14,972.00	\$14,972.00	\$0.00	\$1,701.66	\$4,086.96	\$10,885.04	27.30
232 RETIREMENT PARAPROFESSIONALS	\$6,196.00	\$6,196.00	\$0.00	\$1,010.63	\$2,723.93	\$3,472.07	43.96
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$278.32	-\$278.32	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$505.48	-\$505.48	0.00
6968 21ST CENTURY	\$155,250.00	\$155,250.00	\$0.00	\$25,200.44	\$63,473.65	\$91,776.35	40.88
6969 TITLE IV							
111 TEACHERS/PROFESSIONALS	\$40,643.00	\$40,643.00	\$0.00	\$2,307.47	\$6,867.86	\$33,775.14	16.90
151 INCENTIVE PROFESSIONAL STAFF	\$5,000.00	\$5,000.00	\$0.00	\$705.00	\$3,525.00	\$1,475.00	70.50
211 HEALTH CARE PROFESSIONAL	\$11,358.00	\$11,358.00	\$0.00	\$558.92	\$2,113.57	\$9,244.43	18.61
221 FICA PROFESSIONAL	\$3,740.00	\$3,740.00	\$0.00	\$226.94	\$783.49	\$2,956.51	20.95
231 RETIREMENT PROFESSIONAL	\$4,817.00	\$4,817.00	\$0.00	\$186.46	\$668.87	\$4,148.13	13.89
610 GENERAL SUPPLIES	\$17,125.00	\$17,125.00	\$0.00	\$0.00	\$0.00	\$17,125.00	0.00
6969 TITLE IV	\$82,683.00	\$82,683.00	\$0.00	\$3,984.79	\$13,958.79	\$68,724.21	16.88
6988 ESSERS - AFTERSCHOOL							
112 PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$3,114.08	\$9,342.24	-\$9,342.24	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$8,436.00	\$8,436.00	\$0.00	\$0.00	\$0.00	\$8,436.00	0.00
222 FICA PARAPROFESSIONAL	\$1,711.00	\$1,711.00	\$0.00	\$238.23	\$714.67	\$996.33	41.77
232 RETIREMENT PARAPROFESSIONALS	\$2,210.00	\$2,210.00	\$0.00	\$251.62	\$754.86	\$1,455.14	34.16
6988 ESSERS - AFTERSCHOOL	\$12,357.00	\$12,357.00	\$0.00	\$3,603.93	\$10,811.77	\$1,545.23	87.50
6989 ESSERS - SUMMER							
112 PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	\$3,114.09	\$9,342.27	-\$9,342.27	0.00
212 HEALTH CARE PARAPROFESSIONALS	\$8,436.00	\$8,436.00	\$0.00	\$0.00	\$0.00	\$8,436.00	0.00
222 FICA PARAPROFESSIONAL	\$1,711.00	\$1,711.00	\$0.00	\$238.23	\$714.71	\$996.29	41.77
232 RETIREMENT PARAPROFESSIONALS	\$2,210.00	\$2,210.00	\$0.00	\$251.62	\$754.86	\$1,455.14	34.16
6989 ESSERS - SUMMER	\$12,357.00	\$12,357.00	\$0.00	\$3,603.94	\$10,811.84	\$1,545.16	87.50

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

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	\$218,008.00	\$218,008.00	\$0.00	\$18,505.85	\$56,033.64	\$161,974.36	25.70
216 HEALTH CARE NC PROFESSIONAL	\$68,304.00	\$68,304.00	\$0.00	\$5,663.87	\$17,047.97	\$51,256.03	24.96
226 FICA NC PROFESSIONAL	\$16,677.00	\$16,677.00	\$0.00	\$1,359.88	\$4,119.08	\$12,557.92	24.70
236 RETIREMENT NC PROFESSIONAL	\$21,535.00	\$21,535.00	\$0.00	\$1,495.28	\$4,527.52	\$17,007.48	21.02
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$274.26	\$442.96	-\$442.96	0.00
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$0.00	\$130.47	\$391.38	-\$391.38	0.00
6990 OTHER FEDERAL PROGRAMS	\$324,524.00	\$324,524.00	\$0.00	\$27,429.61	\$82,562.55	\$241,961.45	25.44
6991 MCKINNEY-VENTO							
116 PROFESSIONAL NON-CERTIFIED	\$17,357.00	\$17,357.00	\$0.00	\$1,501.83	\$5,506.69	\$11,850.31	31.73
226 FICA NC PROFESSIONAL	\$1,327.00	\$1,327.00	\$0.00	\$114.86	\$421.16	\$905.84	31.74
236 RETIREMENT NC PROFESSIONAL	\$1,624.00	\$1,624.00	\$0.00	\$121.35	\$444.95	\$1,179.05	27.40
6991 MCKINNEY-VENTO	\$20,308.00	\$20,308.00	\$0.00	\$1,738.04	\$6,372.80	\$13,935.20	31.38
6900 FEDERAL SERV-CATEGORICAL	\$607,479.00	\$607,479.00	\$0.00	\$65,560.75	\$187,991.40	\$419,487.60	30.95
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	\$57,587,507.80	\$57,587,507.80	\$600,184.00	\$4,509,999.01	\$13,292,248.21	\$43,695,075.59	24.12

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 03 - 03

Dates: 11/01/2025 - 11/30/2025

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(build 26.1.7.1)

**Selection Criteria**

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Account Year	26
Account Period Range	03 - 03
Accounts	All Accounts
Report ID	107978
Report Title	BOARD REPORT ON 1100 MAJOR PROGRAM
Report Description	BOARD REPORT
Role ID	SYS

**Report Specification Sort / Totals**

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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

**Display Options**

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Show Zero Accounts	No
Summary/Detail	Summary

**Report Specification Selection Ranges**

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OBJECT	100 - 999
FUND	01 - 01

Check Register Summary

Batch Year: 26 Bank: All Date Range: 11/05/2025 - 12/02/2025

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00003726	M	11/10/2025	18112	NEBRASKA STATE TAX COMMISSIONER	94,710.95
01	00003731	M	11/10/2025	18066	NEBRASKA RETIREMENT SYSTEMS	441,210.45
01	00003734	M	11/20/2025	170194	VISION SERVICE PLAN	5,003.34
01	00003736	M	11/20/2025	18481	AMERICAN FAMILY LIFE ASSURANCE CO.	4,360.11
01	00003737	M	11/20/2025	104051	NEBRASKA CHILD SUPPORT PAYMENT CENTER	1,806.00
01	00003738	M	11/20/2025	171212	NATIONWIDE	23,662.82
01	00003739	M	11/20/2025	18228	FLEX BENEFIT 125 PLAN	11,836.59
01	00003741	M	11/20/2025	180777	AMERICAN FIDELITY	3,214.30
01	00003742	M	11/20/2025	18074	DEPT OF THE TREASURY	651,320.86
01	00641601	CV	11/12/2025	76015	HASTINGS HIGH SCHOOL	-75.00
01	00641774	CV	11/21/2025	136271	TIFFANY NEGLEY	-14.49
01	00642070	CV	11/10/2025	28746	YANDAS MUSIC & PRO AUDIO	-2,036.00
01	00642078	C	11/05/2025	190829	ARBITER SPORTS LLC	2,962.50
01	00642079	C	11/05/2025	186198	CHAVEZ, MARIO	700.00
01	00642080	C	11/05/2025	147729	S&N FUNDRAISING/STEVE HILLERS	370.00
01	00642081	C	11/05/2025	728	PRO PRINTING & GRAPHICS/THE COPY HOUSE	9.00
01	00642082	C	11/05/2025	12149	FATHER FLANAGAN'S BOYS' HOME	6,153.70
01	00642083	C	11/05/2025	178802	HUMPHREYS, DELANA	56.00
01	00642084	C	11/05/2025	168696	KSB SCHOOL LAW	7,324.75
01	00642085	C	11/05/2025	145378	LIENEMANN, CARRIE	812.00
01	00642086	C	11/06/2025	183300	SOLIANT HEALTH, LLC	14,295.00
01	00642087	C	11/06/2025	15342	CENGAGE LEARNING	6,228.04
01	00642088	C	11/06/2025	12149	FATHER FLANAGAN'S BOYS' HOME	12,750.00
01	00642089	C	11/06/2025	16098	KEARNEY HIGH SCHOOL	200.00
01	00642090	C	11/06/2025	195073	ROEDER, JOSEPH	245.00
01	00642091	C	11/06/2025	20141	WHITETAIL SCREEN PRINT	1,693.00
01	00642092	C	11/07/2025	106178	LEXINGTON HIGH SCHOOL	85.00
01	00642093	C	11/10/2025	195081	COOL, LANA	206.50
01	00642094	C	11/10/2025	191060	CROW, CHAYTON	150.00
01	00642095	C	11/10/2025	29947	GOTHENBURG PUBLIC SCHOOLS	14.00
01	00642096	C	11/10/2025	165824	LYNN RINEHART	150.00
01	00642097	C	11/10/2025	28746	YANDAS MUSIC & PRO AUDIO	2,069.00
01	00642098	C	11/11/2025	130338	BUSCHER, BRANDY	107.00
01	00642099	C	11/11/2025	167401	ERICA JOHNSON	777.90
01	00642100	C	11/11/2025	192252	ALLTEAM SPORTSWEAR	2,694.60
01	00642101	C	11/11/2025	170402	TRAVIS KLEIN	150.00
01	00642102	C	11/11/2025	188662	MILLER, MARCUS	150.00
01	00642103	C	11/11/2025	56839	ST. PAT'S HIGH SCHOOL	50.00
01	00642104	C	11/12/2025	163708	US BANK	272,592.82
01	00642105	C	11/12/2025	142891	WALNUT MIDDLE SCHOOL	222.00
01	00642106	C	11/12/2025	170976	HUDL	20,000.00
01	00642107	C	11/13/2025	192775	SPORT SAFE TESTING SERVICE INC	503.00
01	00642108	C	11/14/2025	68276	SODEXO INC & AFFILIATES	349,552.76
01	00642109	C	11/17/2025	195138	EZ FLEX SPORTS MATS	8,485.60
01	00642110	C	11/17/2025	193917	GAME ONE	4,338.06
01	00642111	C	11/17/2025	195103	NEKUDA, JACOB	150.00
01	00642112	C	11/17/2025	192678	PEPSI BEVERAGES COMPANY	544.95
01	00642113	C	11/17/2025	183300	SOLIANT HEALTH, LLC	13,609.00
01	00642114	C	11/17/2025	179167	FOUR SEASON FUNDRAISING INC	1,361.10
01	00642115	C	11/17/2025	29947	CENTRAL NEBRASKA FORENSICS LEAGUE	35.00
01	00642116	C	11/17/2025	170402	TRAVIS KLEIN	150.00
01	00642117	C	11/17/2025	170402	TRAVIS KLEIN	150.00
01	00642118	C	11/17/2025	166030	JOSH KRAMER	150.00
01	00642119	C	11/17/2025	183881	LAWRENCE, DANIEL	150.00
01	00642120	C	11/18/2025	145378	LIENEMANN, CARRIE	387.98
01	00642121	C	11/20/2025	122424	ACCELERATED RECEIVABLES SOLUTIONS	350.93
01	00642122	C	11/20/2025	122424	ACCELERATED RECEIVABLES SOLUTIONS	221.22
01	00642123	C	11/20/2025	57444	CREDIT MANAGEMENT SERVICES INC	326.24
01	00642124	C	11/20/2025	57444	CREDIT MANAGEMENT SERVICES, INC	356.94
01	00642125	C	11/20/2025	57444	CREDIT MANAGEMENT SERVICES, INC.	210.11
01	00642126	C	11/20/2025	57444	CREDIT MANAGEMENT SERVICES, INC.	242.12
01	00642127	C	11/20/2025	57444	CREDIT MANAGEMENT SERVICES, INC.	289.35

Check Register Summary

Batch Year: 26 Bank: All Date Range: 11/05/2025 - 12/02/2025

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00642128	C	11/20/2025	57444	CREDIT MANAGEMENT SERVICES, INC.	359.22
01	00642129	C	11/20/2025	57444	CREDIT MANAGEMENT SERVICES, INC.	320.97
01	00642130	C	11/20/2025	57444	CREDIT MANAGEMENT SERVICES, INC.	372.31
01	00642131	C	11/20/2025	161942	ERIN M. MCCARTNEY, CHAPTER 13 TRUSTEE	668.00
01	00642132	C	11/20/2025	65587	FAMILY SUPPORT REGISTRY	712.00
01	00642133	C	11/20/2025	192260	COLLECTION SERVICES CENTER	300.00
01	00642134	C	11/20/2025	178977	LVNV Funding LLC	309.90
01	00642135	C	11/20/2025	172936	MADISON NATIONAL - TERM LIFE	3,380.60
01	00642136	C	11/20/2025	43982	MADISON NATIONAL LIFE INS - LTD	4,995.99
01	00642137	C	11/20/2025	170224	NEBRASKA DEPT OF REVENUE	100.00
01	00642138	C	11/20/2025	75027	NORTH PLATTE PUBLIC SCHOOLS FOUNDATION	1,355.55
01	00642139	C	11/20/2025	194450	NYS CHILD SUPPORT PROCESSING CENTER	779.99
01	00642140	C	11/20/2025	169455	STATEWIDE COLLECTION, LLC	347.99
01	00642141	C	11/20/2025	139904	TX CHILD SUPPORT SDU	482.00
01	00642142	C	11/19/2025	33669	AWARDS UNLIMITED INC	2,397.74
01	00642143	C	11/19/2025	195146	G.R.A.C.E. RESTAURANT SERVICES LLC	600.00
01	00642144	C	11/19/2025	36129	HOLDREGE HIGH SCHOOL	392.00
01	00642145	C	11/19/2025	158259	MCINTYRE, DEBORAH	137.86
01	00642146	C	11/19/2025	192678	PEPSI BEVERAGES COMPANY	876.60
01	00642147	C	11/19/2025	178276	MEDCO SUPPLY COMPANY	323.40
01	00642148	C	11/19/2025	153613	SUNRISE MIDDLE SCHOOL	150.00
01	00642149	C	11/19/2025	189243	WALLACE SCHOOL DIST 65-R	144.00
01	00642150	C	11/20/2025	19283	BSN SPORTS	4,751.87
01	00642151	C	11/20/2025	183547	TITUS, ROBIN	334.66
01	00642152	C	11/20/2025	20141	WHITETAIL SCREEN PRINT	1,155.25
01	00642153	C	11/20/2025	148938	SKILLSUSA NEBRASKA	400.00
01	00642154	C	11/20/2025	4081	NORTHWESTERN ENERGY	1,881.37
01	00642155	C	11/20/2025	160440	VERIZON WIRELESS	1,597.25
01	00642156	C	11/21/2025	165271	SRM INVESTMENTS, INC.	2,074.00
01	00642157	C	11/21/2025	193917	GAME ONE	1,243.08
01	00642158	C	11/21/2025	52612	MID PLAINS COMMUNITY COLLEGE	1,435.37
01	00642159	C	11/21/2025	183300	SOLIANT HEALTH, LLC	13,991.00
01	00642160	C	11/21/2025	189510	BIRGE, LISA	56.00
01	00642161	C	11/24/2025	91162	CARQUEST AUTO PARTS	29.63
01	00642162	C	11/24/2025	33693	HOLIDAY INN OF KEARNEY	577.90
01	00642163	C	11/24/2025	170402	TRAVIS KLEIN	150.00
01	00642164	C	11/24/2025	183881	LAWRENCE, DANIEL	150.00
01	00642165	C	11/24/2025	171263	PERKINS COUNTY FFA	75.00
01	00642166	C	11/24/2025	49646	VARSIY SPIRIT FASHIONS	58.06
01	00642167	C	11/24/2025	195243	REBECCA WOLF	496.94
01	00642168	C	12/01/2025	195286	COSTUME SHOPPE: STAGE F'ADS	1,700.00
01	00642169	C	12/01/2025	76015	ADAMS CENTRAL HIGH SCHOOL	150.00
01	00642170	C	12/01/2025	76015	HASTINGS HIGH SCHOOL	160.00
01	00642171	C	12/01/2025	16098	KEARNEY HIGH SCHOOL	500.00
01	00642172	C	12/01/2025	170402	TRAVIS KLEIN	150.00
01	00642173	C	12/01/2025	166030	JOSH KRAMER	150.00
01	00642174	C	12/01/2025	195278	LOUISVILLE PUBLIC SCHOOLS	200.00
01	00642175	C	12/01/2025	195260	ST. VRAIN VALLEY SCHOOL DIST	400.00
01	00642176	C	12/02/2025	175650	CLUB'S CHOICE FUNDRAISING	136.10
01	00642177	C	12/02/2025	195090	KONRAD, ZACHARY	643.00
01	00642178	C	12/02/2025	153109	NEBRASKA CHORAL DIRECTORS ASSOCIATION	225.00
01	00642179	C	12/02/2025	187682	BUTLER, ANDREW	137.20
01	00642180	C	12/02/2025	187380	BUTLER, MAGGIE	61.63
01	00642181	C	12/02/2025	15083	CITY OF NORTH PLATTE	277.17
01	00642182	C	12/02/2025	10928	COHAGEN TRANSFER AND STORAGE	2,178.00
01	00642183	C	12/02/2025	194956	CONTRERAS, ROSAURA	24.07
01	00642184	C	12/02/2025	186368	DAILEY, MEGAN	200.90
01	00642185	C	12/02/2025	189766	EBEL, SHANNON	381.00
01	00642186	C	12/02/2025	178691	FAMILY SKILL BUILDING SERVICES INC	5,757.00
01	00642187	C	12/02/2025	193976	GILMORE, AMANDA	34.99
01	00642188	C	12/02/2025	195111	HANDS OF HEARTLAND, LLC	3,818.64
01	00642189	C	12/02/2025	174025	MARIE HOLMES-BROSIUS	316.40

Check Register Summary

Batch Year: 26 Bank: All Date Range: 11/05/2025 - 12/02/2025

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00642190	C	12/02/2025	187283	MATTHEWSON, KELLIE	43.76
01	00642191	C	12/02/2025	187097	ANGELA MCDERMOTT	71.75
01	00642192	C	12/02/2025	168823	MIDWEST CONNECT	2,109.55
01	00642193	C	12/02/2025	180696	MILLS, KEVIN	112.40
01	00642194	C	12/02/2025	168408	PLATTE VALLEY COUNSELING, LLC	625.00
01	00642195	C	12/02/2025	190128	SHEETS, BROOKE	189.94
01	00642196	C	12/02/2025	155926	NACIA	80.00
01	00642197	C	12/02/2025	179809	YOUSCIENCE LLC	3,450.00
01	00642198	C	12/02/2025	884	MATHESON TRI-GAS INC	891.72
01	00642199	C	12/02/2025	194760	DREWNIAN, ASHLYNN	179.76
01	00642200	C	12/02/2025	192678	PEPSI BEVERAGES COMPANY	249.90
01	00642201	C	12/02/2025	7374	WAYNE D MUELLER	25.00
01	00642202	C	12/02/2025	192406	ADVENTURE BUS AND CHARTER	8,495.00
01	00642203	C	12/02/2025	185078	AUCA CHICAGO LOCKBOX	706.82
01	00642204	C	12/02/2025	184217	CHEM-AQUA, INC	379.53
01	00642205	C	12/02/2025	15083	CITY OF NORTH PLATTE	494.36
01	00642206	C	12/02/2025	73334	CONDONS HOUSE OF SIGNS	10,384.00
01	00642207	C	12/02/2025	173720	CONSTRUCTION RENTAL, INC.	756.00
01	00642208	C	12/02/2025	137103	CORNHUSKER INTERNATIONAL TRUCKS, INC.	1,063.76
01	00642209	C	12/02/2025	183296	ECCA CONTROL LLC	700.00
01	00642210	C	12/02/2025	65218	HD SUPPLY	14,674.15
01	00642211	C	12/02/2025	52191	HIRERIGHT SOLUTIONS INC	306.60
01	00642212	C	12/02/2025	817	KELLY SUPPLY COMPANY	12.12
01	00642213	C	12/02/2025	841	KNOBEL'S REFRIGERATION	919.35
01	00642214	C	12/02/2025	178063	LIFT SOLUTIONS	2,681.43
01	00642215	C	12/02/2025	94595	MIKE'S MOTORCYCLE & ATV REPAIR	140.87
01	00642216	C	12/02/2025	67849	NEBRASKA DHHS	428.50
01	00642217	C	12/02/2025	1449	PEPSI-COLA BOTTLING CO	552.30
01	00642218	C	12/02/2025	163503	QUALITY SOUND & COMMUNICATIONS INC	147.00
01	00642219	C	12/02/2025	131814	RED ARROW	160.00
01	00642220	C	12/02/2025	184756	RUTT'S HEATING AND AIR CONDITIONING INC	10,000.00
01	00642221	C	12/02/2025	131431	SAM'S LAWN SERVICE	215.00
01	00642222	C	12/02/2025	106186	VAN DIEST SUPPLY CO.	234.60
01	00642223	C	12/02/2025	151912	ANDERSON, DANETTE	92.95
01	00642224	C	12/02/2025	195219	AXTELL COMMUNITY SCHOOL DIST 501	15,000.00
01	00642225	C	12/02/2025	192295	BARNHART, CLAYTON &/OR ASHLEY	123.20
01	00642226	C	12/02/2025	189510	BIRGE, LISA	551.88
01	00642227	C	12/02/2025	195154	DAVIS, JACOB &/OR KELSEY	85.26
01	00642228	C	12/02/2025	189766	EBEL, SHANNON	477.19
01	00642229	C	12/02/2025	3271	FIRST UNITED METHODIST CHURCH	210.00
01	00642230	C	12/02/2025	190934	FRIES, SIDNEY	71.68
01	00642231	C	12/02/2025	194786	GO PHYSICAL THERAPY, LLC	17,009.55
01	00642232	C	12/02/2025	178519	GOC, KELSIE	386.54
01	00642233	C	12/02/2025	194549	GOENTZEL, BETH	54.74
01	00642234	C	12/02/2025	188824	HAWLEY, REBECCA	28.98
01	00642235	C	12/02/2025	194646	JAMES, ALLEN &/OR ALLEN, BROOKLYN	60.06
01	00642236	C	12/02/2025	184527	JENSEN, JOANA	25.00
01	00642237	C	12/02/2025	177679	LIENEMANN, CHERISH	122.15
01	00642238	C	12/02/2025	195227	MELTON, SAM	25.00
01	00642239	C	12/02/2025	188158	MESSERSMITH, PEYTON	94.63
01	00642240	C	12/02/2025	195030	MORROW, ERIN	72.52
01	00642241	C	12/02/2025	195235	OCHOA, MARIA	25.00
01	00642242	C	12/02/2025	183970	OUR REDEEMER LUTHERAN CHURCH	603.50
01	00642243	C	12/02/2025	195162	PAETH, MATT & REBECCA	100.80
01	00642244	C	12/02/2025	192287	ROUSSEAU, TAYLER	38.22
01	00642245	C	12/02/2025	49085	RUDA, NIKI	80.99
01	00642246	C	12/02/2025	195197	SCOTTSBLUFF PUBLIC SCHOOLS	305.00
01	00642247	C	12/02/2025	194530	STINMAN, ANGELA	111.57
01	00642248	C	12/02/2025	191817	VIEYRA, BRIANNA	302.68
01	00642249	C	12/02/2025	59366	WILKE, SARA	35.84
01	00642250	C	12/02/2025	195189	WINDER, REBECCA	85.68
01	00642251	C	12/02/2025	195170	WOODCOCK, ERICA	79.80

**Check Register Summary**

Batch Year: 26 Bank: All Date Range: 11/05/2025 - 12/02/2025

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00642252	C	12/02/2025	107859	NORTH PLATTE BULLETIN	18.90
01	00642253	C	12/02/2025	169595	WESTERN NEBRASKA ADMINISTRATORS	150.00
01	00642254	C	12/02/2025	42722	AMERICAN TIME & SIGNAL CO	461.38
01	00642255	C	12/02/2025	65021	ESU #16	3,095.63
01	00642256	C	12/02/2025	95583	FOLLETT SCHOOL SOLUTIONS, INC.	13,066.00
01	00642257	C	12/02/2025	152552	KNIGHT, SPENCER	316.40
01	00642258	C	12/02/2025	134473	MULTICARD INC	495.00
01	00642259	C	12/02/2025	162558	ONE CALL CONCEPTS INC	11.40
01	00642260	C	12/02/2025	175790	PROTEX CENTRAL INC	175.00
01	00642261	C	12/02/2025	92479	BRIAN TEGTMEIER	329.90
01	00642262	C	12/02/2025	28746	YANDAS MUSIC & PRO AUDIO	319.00
<b>Total Bank: 01</b>						<b>\$2,153,525.89</b>

<b>Total Computer Checks:</b>	<b>\$918,525.96</b>
<b>Total Manual Checks:</b>	<b>\$1,237,125.42</b>
<b>Total ACH Checks:</b>	<b>\$0.00</b>
<b>Total Other Checks:</b>	<b>\$0.00</b>
<b>Total Electronic Checks:</b>	<b>\$0.00</b>
<b>Total Computer Voids:</b>	<b>-\$2,125.49</b>
<b>Total Manual Voids:</b>	<b>\$0.00</b>
<b>Total ACH Voids:</b>	<b>\$0.00</b>
<b>Total Other Voids:</b>	<b>\$0.00</b>
<b>Total Electronic Voids:</b>	<b>\$0.00</b>
<b>Grand Total:</b>	<b>\$2,153,525.89</b>
<b>Number of Checks:</b>	<b>197</b>

Batch Year	Batch	Amount
26	000068	-75.00
26	000183	-14.49
26	000257	94,710.95
26	000278	441,210.45
26	000340	-2,036.00
26	000362	4,041.50
26	000366	14,346.45
26	000369	14,295.00
26	000370	18,978.04
26	000373	2,138.00
26	000376	85.00
26	000380	520.50
26	000381	2,069.00
26	000386	884.90
26	000391	3,044.60
26	000393	272,592.82
26	000400	222.00
26	000403	20,000.00
26	000408	503.00
26	000415	349,552.76
26	000416	12,973.66
26	000417	14,153.95
26	000418	1,996.10
26	000422	387.98
26	000423	5,003.34
26	000425	4,360.11
26	000426	1,806.00
26	000427	23,662.82
26	000428	11,836.59
26	000430	3,214.30
26	000431	651,320.86
26	000432	16,481.43
26	000438	5,021.60
26	000443	6,241.78

# Check Register Summary

North Platte Public School District

Batch Year: 26    Bank: All    Date Range: 11/05/2025 - 12/02/2025

Batch Year	Batch	Amount
26	000444	3,478.62
26	000445	400.00
26	000450	4,752.45
26	000451	13,991.00
26	000454	56.00
26	000458	1,004.10
26	000459	16,339.40
26	000460	3,530.00
26	000461	891.72
26	000463	454.66
26	000464	53,451.39
26	000465	36,260.41
26	000466	168.90
26	000467	18,269.71
26	000468	1,040.59
26	000469	496.94
26	000491	3,410.00

# Check Register Summary

North Platte Public School District

Batch Year: 26    Bank: All    Date Range: 11/05/2025 - 12/02/2025

**FPREG01A** (build 26.1.7.1)

## Selection Criteria

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Batch Year	26
Begin Date	11/05/2025
End Date	12/02/2025
Include Voids Voided After End Date	Yes
Bank	All
Begin Check	
End Check	
Begin Batch 1	All
End Batch 1	
Begin Batch 2	
End Batch 2	
Begin Batch 3	
End Batch 3	
Begin Batch 4	
End Batch 4	
Begin Batch 5	
End Batch 5	
Role ID	SYS



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SERVICE | PRIDE | COLLABORATION | GRIT

# Monthly Financial Report

## December 8, 2025

## NORTH PLATTE PUBLIC SCHOOLS

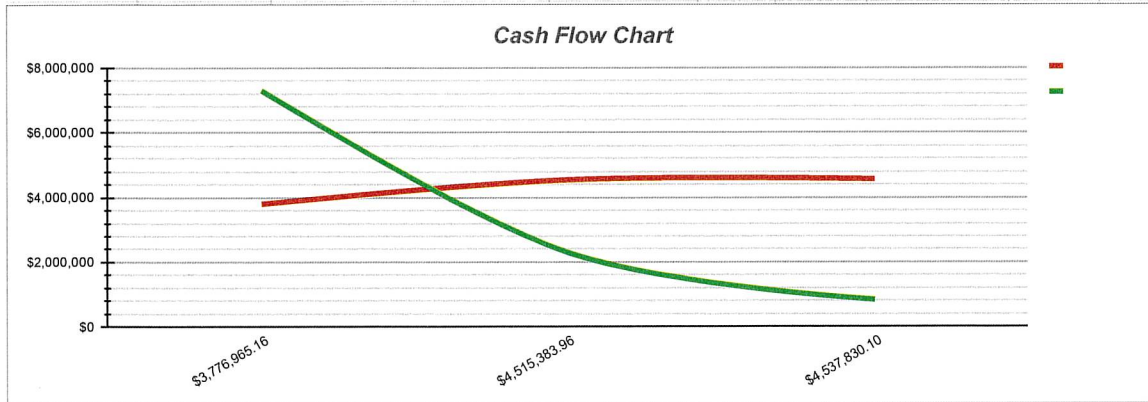
2025-26	Receipts	Expenditures		Budgeted	% of Budget	Monthly	% of Budget to Date		Payroll	Payables
Aug. Balance	(\$650,912.90)	\$0.00		\$57,587,507.00		100.000%				
September	\$7,284,124.71	\$3,776,965.16	\$3,776,965.16	\$53,810,541.84	0.93441	6.559%	6.559%		\$1,920,450.08	\$1,856,515.08
October	\$2,290,646.73	\$4,515,383.96	\$8,292,349.12	\$49,295,157.88	0.85600	7.841%	14.400%		\$2,037,184.07	\$2,478,199.89
November	\$826,436.25	\$4,537,830.10	\$12,830,179.22	\$44,757,327.78	0.77721	7.880%	22.279%		\$2,051,707.73	\$2,486,122.37
December			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
January			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
February			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
March			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
April			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
May			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
June			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
July			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
August			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00

Monthly Avg.	\$2,003,113.96	\$2,273,612.45
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Totals	\$9,750,294.79	\$12,830,179.22
Average	\$3,467,069.23	\$4,276,726.41
Cash on Hand	(\$3,079,884.43)	
Projected Excess		\$12,830,179.22

Borrowed	\$0.00
Paid	\$0.00
Total	\$0.00
Interest/Fees	\$0.00

Sept	0.0833	1.775%	\$1,021,993.75
Oct	0.1667	2.267%	\$1,305,568.71
Nov	0.2500	2.721%	\$1,566,697.52
Dec	0.3333	11.054%	\$6,365,656.44
Jan	0.4167	19.387%	\$11,164,615.35
Feb	0.5000	27.721%	\$15,963,574.27
March	0.5833	36.054%	\$20,762,533.18
April	0.6667	44.387%	\$25,561,492.10
May	0.7500	52.721%	\$30,360,451.01
June	0.8333	61.054%	\$35,159,409.93
July	0.9167	69.387%	\$39,958,368.84
August	1.0000	77.721%	\$44,757,327.76



Legend: Green = Receipts, Red = Expenditures

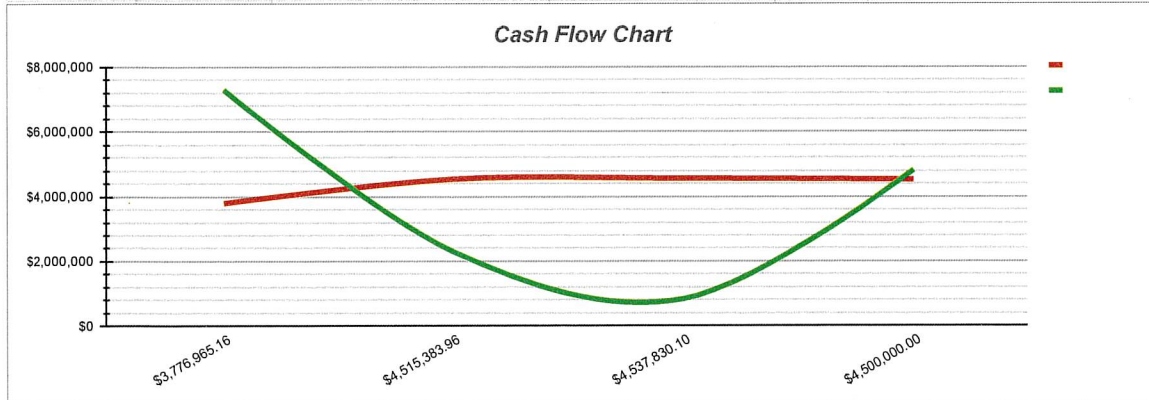
## NORTH PLATTE PUBLIC SCHOOLS (Scenario)

2025-26	Receipts	Expenditures	Budgeted	% of Budget	Monthly	% of Budget to Date	Payroll	Payables	
<b>Aug. Balance</b>	<b>(\$650,912.90)</b>	<b>\$0.00</b>			<b>100.000%</b>				
September	\$7,284,124.71	\$3,776,965.16	\$3,776,965.16	\$53,810,541.84	0.93441	6.559%	\$1,920,450.08	\$1,856,515.08	
October	\$2,290,646.73	\$4,515,383.96	\$8,292,349.12	\$49,295,157.88	0.85600	7.841%	\$2,037,184.07	\$2,478,199.89	
November	\$826,436.25	\$4,537,830.10	\$12,830,179.22	\$44,757,327.78	0.77721	7.880%	\$2,051,707.73	\$2,486,122.37	
December	\$4,800,000.00	\$4,500,000.00	\$17,330,179.22	\$40,257,327.78	0.69906	7.814%		\$4,500,000.00	
January			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00	
February			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00	
March			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00	
April			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00	
May			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00	
June			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00	
July			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00	
August			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00	
							<b>Monthly Avg.</b>	<b>\$2,003,113.96</b>	<b>\$2,273,612.45</b>
<b>Totals</b>	<b>\$14,550,294.79</b>	<b>\$17,330,179.22</b>				<b>30.094%</b>			
<b>Average</b>	<b>\$3,800,301.92</b>	<b>\$4,332,544.81</b>				<b>% under</b>			
<b>Cash on Hand</b>	<b>(\$2,779,884.43)</b>								
<b>Projected Excess</b>		<b>\$17,330,179.22</b>							
<b>Borrowed</b>	<b>\$0.00</b>								
<b>Paid</b>	<b>\$0.00</b>								
<b>Total</b>	<b>\$0.00</b>								
<b>Interest/Fees</b>	<b>\$0.00</b>								

Month	% of Budget	Monthly
Sept	0.0833	1.775% \$1,021,993.75
Oct	0.1667	2.267% \$1,305,568.71
Nov	0.2500	2.721% \$1,566,697.52
Dec	0.3333	3.240% \$1,865,656.44
Jan	0.4167	11.573% \$6,664,615.35
Feb	0.5000	19.906% \$11,463,574.27
March	0.5833	28.240% \$16,262,533.18
April	0.6667	36.573% \$21,061,492.10
May	0.7500	44.906% \$25,860,451.01
June	0.8333	53.240% \$30,659,409.93
July	0.9167	61.573% \$35,458,368.84
August	1.0000	69.906% \$40,257,327.76

**Cash Flow Chart**



**Legend**    Green = Receipts    Red = Expenditures

## NORTH PLATTE PUBLIC SCHOOLS

### CASH FLOW REPORT (2025)

Fund	Beginning Cash	Revenues	Expenses	Ending Cash
General	\$631,509.42	\$826,436.25	\$4,537,830.10	-\$3,079,884.43
Depreciation	\$2,815,788.45	\$9,526.01	\$1,990.00	\$2,823,324.46
Employee Benefit	\$47,846.03	\$2,874.54	\$0.00	\$50,720.57
Activity Fund	\$1,206,339.45	\$87,728.71	\$144,008.80	\$1,150,059.36
School Lunch	\$1,131,297.72	\$323,612.28	\$351,375.14	\$1,103,534.86
Bond	\$28,227.02	\$0.00	\$0.00	\$28,227.02
Special Building	\$325,099.18	\$4,036.12	\$606.00	\$328,529.30
QCPUF	\$495,927.08	\$1,414.76	\$0.00	\$497,341.84
Cooperative Fund	\$20,642.99	\$0.00	\$0.00	\$20,642.99
Total	\$6,071,167.92	\$429,192.42	\$497,979.94	\$2,922,495.97



# North Platte Public Schools

## Enrollment Comparison

		11/4/2025	12/3/25	% Change		
<b>KDG</b>		242	244	0.8%		
<b>1</b>		262	264	0.8%		
<b>2</b>		267	268	0.4%		
<b>3</b>		285	289	1.4%		
<b>4</b>		261	264	1.1%		
<b>5</b>		254	253	-0.4%		
<b>6</b>		250	248	-0.8%		
<b>7</b>		261	257	-1.5%		
<b>8</b>		250	251	0.4%		
<b>9</b>		273	274	0.4%		
<b>10</b>		273	270	-1.1%		
<b>11</b>		303	303	0.0%		
<b>12</b>		281	280	-0.4%		
<b>Total</b>		<b>3,462</b>	<b>3465</b>	<b>0.1%</b>		
					<b>Building Capacity</b>	<b>Capacity Variance</b>
<b>NPHS</b>	<b>9-12</b>	1130	1127	-0.3%	1600	470
<b>Adams</b>	<b>7-8</b>	511	508	-0.6%	750	239
<b>Madison</b>	<b>6</b>	250	248	-0.8%	320	70
<b>Cody</b>	<b>K-5</b>	206	204	-1.0%	276	70
<b>Jefferson</b>	<b>K-5</b>	296	306	3.4%	414	118
<b>Lincoln</b>	<b>K-5</b>	276	279	1.1%	414	138
<b>Washington</b>	<b>K-5</b>	216	216	0.0%	276	60
<b>McDonald</b>	<b>K-5</b>	246	245	-0.4%	276	30
<b>Eisenhower</b>	<b>K-5</b>	212	212	0.0%	276	64
<b>Lake Maloney</b>	<b>K-5</b>	119	120	0.8%	138	19
<b>Total</b>		<b>3462</b>	<b>3465</b>	<b>0.1%</b>	<b>4740</b>	<b>1278</b>
<b>Buffalo</b>	<b>Preschool</b>	126	125		276	151
<b>Six Pence</b>		20	21		21	
<b>Birth - 5</b>		88	90		90	
<b>Total</b>		<b>234</b>	<b>236</b>	<b>0.9%</b>	<b>387</b>	
<b>9-12</b>		1130	1127	(3)		
<b>6-8</b>		761	756	(5)		
<b>K-5</b>		1571	1582	11		
<b>PK</b>		126	125	(1)		
<b>Six Pence</b>		20	21	1		
<b>Birth - 5</b>		88	90	2		
<b>TOTAL</b>		<b>3696</b>	<b>3701</b>	<b>5</b>	<b>5016</b>	<b>1315</b>



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# Monthly Financial Report

## December 8, 2025

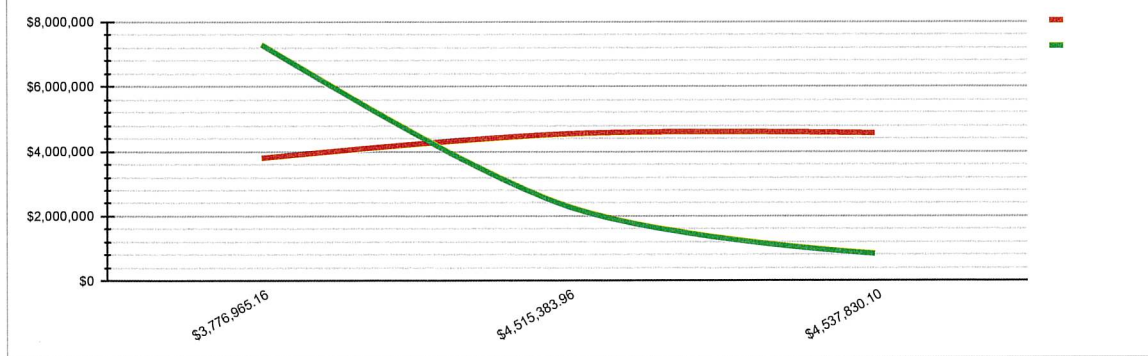
## NORTH PLATTE PUBLIC SCHOOLS

2025-26	Receipts	Expenditures		Budgeted	% of Budget	Monthly	% of Budget to Date		Payroll	Payables
<b>Aug. Balance</b>	<b>(\$650,912.90)</b>	<b>\$0.00</b>		\$57,587,507.00		100.000%				
<b>September</b>	<b>\$7,284,124.71</b>	<b>\$3,776,965.16</b>	\$3,776,965.16	\$53,810,541.84	0.93441	6.559%	6.559%		\$1,920,450.08	\$1,856,515.08
<b>October</b>	<b>\$2,290,646.73</b>	<b>\$4,515,383.96</b>	\$8,292,349.12	\$49,295,157.88	0.85600	7.841%	14.400%		\$2,037,184.07	\$2,478,199.89
<b>November</b>	<b>\$826,436.25</b>	<b>\$4,537,830.10</b>	\$12,830,179.22	\$44,757,327.78	0.77721	7.880%	22.279%		\$2,051,707.73	\$2,486,122.37
<b>December</b>			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
<b>January</b>			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
<b>February</b>			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
<b>March</b>			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
<b>April</b>			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
<b>May</b>			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
<b>June</b>			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
<b>July</b>			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00
<b>August</b>			\$12,830,179.22	\$44,757,327.78	0.77721	0.000%	22.279%			\$0.00

								<b>Monthly Avg.</b>	\$2,003,113.96	\$2,273,612.45
<b>Totals</b>	<b>\$9,750,294.79</b>	<b>\$12,830,179.22</b>				<b>22.279%</b>				
<b>Average</b>	<b>\$3,467,069.23</b>	<b>\$4,276,726.41</b>				<b>% under</b>				
<b>Cash on Hand</b>	<b>(\$3,079,884.43)</b>					<b>Sept</b>	<b>0.0833</b>	<b>1.775%</b>	<b>\$1,021,993.75</b>	
<b>Projected Excess</b>		<b>\$12,830,179.22</b>				<b>Oct</b>	<b>0.1667</b>	<b>2.267%</b>	<b>\$1,305,568.71</b>	
		<b>\$44,757,327.78</b>				<b>Nov</b>	<b>0.2500</b>	<b>2.721%</b>	<b>\$1,566,697.52</b>	
						<b>Dec</b>	<b>0.3333</b>	<b>11.054%</b>	<b>\$6,365,656.44</b>	
						<b>Jan</b>	<b>0.4167</b>	<b>19.387%</b>	<b>\$11,164,615.35</b>	
						<b>Feb</b>	<b>0.5000</b>	<b>27.721%</b>	<b>\$15,963,574.27</b>	
						<b>March</b>	<b>0.5833</b>	<b>36.054%</b>	<b>\$20,762,533.18</b>	
						<b>April</b>	<b>0.6667</b>	<b>44.387%</b>	<b>\$25,561,492.10</b>	
						<b>May</b>	<b>0.7500</b>	<b>52.721%</b>	<b>\$30,360,451.01</b>	
						<b>June</b>	<b>0.8333</b>	<b>61.054%</b>	<b>\$35,159,409.93</b>	
						<b>July</b>	<b>0.9167</b>	<b>69.387%</b>	<b>\$39,958,368.84</b>	
						<b>August</b>	<b>1.0000</b>	<b>77.721%</b>	<b>\$44,757,327.76</b>	

<b>Borrowed</b>	<b>\$0.00</b>
<b>Paid</b>	<b>\$0.00</b>
<b>Total</b>	<b>\$0.00</b>
<b>Interest/Fees</b>	<b>\$0.00</b>

Cash Flow Chart



<b>Legend</b>	<b>Green = Receipts</b>	<b>Red = Expenditures</b>
---------------	-------------------------	---------------------------

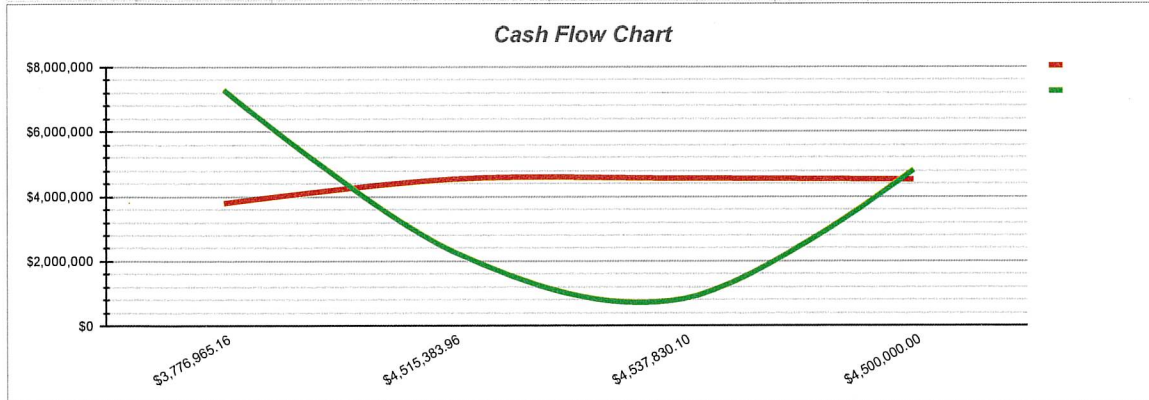
## NORTH PLATTE PUBLIC SCHOOLS (Scenario)

2025-26	Receipts	Expenditures	Budgeted	% of Budget	Monthly	% of Budget to Date	Payroll	Payables
<b>Aug. Balance</b>	<b>(\$650,912.90)</b>	<b>\$0.00</b>			<b>100.000%</b>			
September	\$7,284,124.71	\$3,776,965.16	\$3,776,965.16	\$53,810,541.84	0.93441	6.559%	\$1,920,450.08	\$1,856,515.08
October	\$2,290,646.73	\$4,515,383.96	\$8,292,349.12	\$49,295,157.88	0.85600	7.841%	\$2,037,184.07	\$2,478,199.89
November	\$826,436.25	\$4,537,830.10	\$12,830,179.22	\$44,757,327.78	0.77721	7.880%	\$2,051,707.73	\$2,486,122.37
December	\$4,800,000.00	\$4,500,000.00	\$17,330,179.22	\$40,257,327.78	0.69906	7.814%		\$4,500,000.00
January			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00
February			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00
March			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00
April			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00
May			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00
June			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00
July			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00
August			\$17,330,179.22	\$40,257,327.78	0.69906	0.000%		\$0.00
							<b>Monthly Avg.</b>	<b>\$2,003,113.96</b>
<b>Totals</b>	<b>\$14,550,294.79</b>	<b>\$17,330,179.22</b>				<b>30.094%</b>		
<b>Average</b>	<b>\$3,800,301.92</b>	<b>\$4,332,544.81</b>				<b>% under</b>		
<b>Cash on Hand</b>	<b>(\$2,779,884.43)</b>							
<b>Projected Excess</b>		<b>\$17,330,179.22</b>						
<b>Borrowed</b>	<b>\$0.00</b>							
<b>Paid</b>	<b>\$0.00</b>							
<b>Total</b>	<b>\$0.00</b>							
<b>Interest/Fees</b>	<b>\$0.00</b>							

Month	% of Budget	Monthly
Sept	0.0833	\$1,021,993.75
Oct	0.1667	\$1,305,568.71
Nov	0.2500	\$1,566,697.52
Dec	0.3333	\$1,865,656.44
Jan	0.4167	\$6,664,615.35
Feb	0.5000	\$11,463,574.27
March	0.5833	\$16,262,533.18
April	0.6667	\$21,061,492.10
May	0.7500	\$25,860,451.01
June	0.8333	\$30,659,409.93
July	0.9167	\$35,458,368.84
August	1.0000	\$40,257,327.76

**Cash Flow Chart**



**Legend**    Green = Receipts    Red = Expenditures

# NORTH PLATTE PUBLIC SCHOOLS

## CASH FLOW REPORT (2025)

<b>Fund</b>	<b>Beginning Cash</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Ending Cash</b>
General	\$631,509.42	\$826,436.25	\$4,537,830.10	<b>-\$3,079,884.43</b>
Depreciation	\$2,815,788.45	\$9,526.01	\$1,990.00	<b>\$2,823,324.46</b>
Employee Benefit	\$47,846.03	\$2,874.54	\$0.00	<b>\$50,720.57</b>
Activity Fund	\$1,206,339.45	\$87,728.71	\$144,008.80	<b>\$1,150,059.36</b>
School Lunch	\$1,131,297.72	\$323,612.28	\$351,375.14	<b>\$1,103,534.86</b>
Bond	\$28,227.02	\$0.00	\$0.00	<b>\$28,227.02</b>
Special Building	\$325,099.18	\$4,036.12	\$606.00	<b>\$328,529.30</b>
QCPUF	\$495,927.08	\$1,414.76	\$0.00	<b>\$497,341.84</b>
Cooperative Fund	\$20,642.99	\$0.00	\$0.00	<b>\$20,642.99</b>
<b>Total</b>	<b>\$6,071,167.92</b>	<b>\$429,192.42</b>	<b>\$497,979.94</b>	<b>\$2,922,495.97</b>



# North Platte Public Schools

## Enrollment Comparison

		11/4/2025	12/3/25	% Change		
<b>KDG</b>		242	244	0.8%		
<b>1</b>		262	264	0.8%		
<b>2</b>		267	268	0.4%		
<b>3</b>		285	289	1.4%		
<b>4</b>		261	264	1.1%		
<b>5</b>		254	253	-0.4%		
<b>6</b>		250	248	-0.8%		
<b>7</b>		261	257	-1.5%		
<b>8</b>		250	251	0.4%		
<b>9</b>		273	274	0.4%		
<b>10</b>		273	270	-1.1%		
<b>11</b>		303	303	0.0%		
<b>12</b>		281	280	-0.4%		
<b>Total</b>		<b>3,462</b>	<b>3465</b>	<b>0.1%</b>		
					<b>Building Capacity</b>	<b>Capacity Variance</b>
<b>NPHS</b>	<b>9-12</b>	1130	1127	-0.3%	1600	470
<b>Adams</b>	<b>7-8</b>	511	508	-0.6%	750	239
<b>Madison</b>	<b>6</b>	250	248	-0.8%	320	70
<b>Cody</b>	<b>K-5</b>	206	204	-1.0%	276	70
<b>Jefferson</b>	<b>K-5</b>	296	306	3.4%	414	118
<b>Lincoln</b>	<b>K-5</b>	276	279	1.1%	414	138
<b>Washington</b>	<b>K-5</b>	216	216	0.0%	276	60
<b>McDonald</b>	<b>K-5</b>	246	245	-0.4%	276	30
<b>Eisenhower</b>	<b>K-5</b>	212	212	0.0%	276	64
<b>Lake Maloney</b>	<b>K-5</b>	119	120	0.8%	138	19
<b>Total</b>		<b>3462</b>	<b>3465</b>	<b>0.1%</b>	<b>4740</b>	<b>1278</b>
<b>Buffalo</b>	<b>Preschool</b>	126	125		276	151
<b>Six Pence</b>		20	21		21	
<b>Birth - 5</b>		88	90		90	
<b>Total</b>		<b>234</b>	<b>236</b>	<b>0.9%</b>	<b>387</b>	
<b>9-12</b>		1130	1127	(3)		
<b>6-8</b>		761	756	(5)		
<b>K-5</b>		1571	1582	11		
<b>PK</b>		126	125	(1)		
<b>Six Pence</b>		20	21	1		
<b>Birth - 5</b>		88	90	2		
<b>TOTAL</b>		<b>3696</b>	<b>3701</b>	<b>5</b>	<b>5016</b>	<b>1315</b>

**North Platte Public Schools**



**Audit Presentation For the Year Ended  
August 31, 2025**

# Summary of Governmental & Proprietary Fund End Balances

<b>Fund</b>	<b>08/31/25</b>	<b>08/31/24</b>	<b>Change</b>
General	\$8,357,619	\$7,335,114	\$1,022,505
Bond	\$28,277	\$28,182	\$95
Building	\$302,167	\$191,712	\$110,455
Cooperative	\$18,643	\$16,894	\$1,749
QCPU	\$493,966	\$1,087,146	(\$593,180)
Activities	\$1,374,452	\$1,393,961	(\$19,509)
School Nutrition	\$1,074,276	\$1,088,393	(\$14,117)
<b>Total</b>	<b>\$11,649,400</b>	<b>\$11,141,402</b>	<b>\$507,998</b>

# Governmental & Proprietary Fund Receipts

## (Summary - General, Activities, QCPU, Other)

	08/31/2025	08/31/2024	Change
Property Taxes	\$19,919,789	\$27,484,103	(\$7,564,314)
Motor Vehicle/Carline Taxes	\$2,659,746	\$2,544,514	\$115,232
County Sources	\$414,800	\$372,251	\$42,549
State Receipts	\$26,972,167	\$18,669,603	\$8,302,564
Federal Receipts	\$4,471,948	\$5,807,938	(\$1,335,990)
Other (Interest, Grants, Local, Activities)	\$1,951,666	\$1,508,755	\$442,911
<b>Total Revenues</b>	<b>\$56,390,116</b>	<b>\$56,387,164</b>	<b>\$2,952</b>

## Governmental & Proprietary Fund Disbursements (Summary)

	<b>08/31/2025</b>	<b>08/31/2024</b>	<b>Change</b>
Instruction	\$28,458,561	\$28,250,990	\$207,571
Federal & State Programs	\$4,115,164	\$6,622,303	(\$2,507,139)
Support	\$13,090,639	\$11,745,711	\$1,344,928
General/Administration	\$7,685,434	\$7,049,699	\$635,735
Debt Service	\$843,883	\$840,194	\$3,689
Capital Outlay/Other	\$1,674,370	\$1,657,429	\$16,941
<b>Total Disbursements</b>	<b>\$55,868,051</b>	<b>\$56,166,326</b>	<b>(\$298,275)</b>

# **Summary of Findings and Responses**

## **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.**

## **Summary of Findings and Responses**

- **We encountered no significant difficulties in dealing with management in performing and completing our audit.**
- **Management has corrected all misstatements. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.**

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1

NORTH PLATTE, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



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NORTH PLATTE, NEBRASKA  
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NORTH PLATTE, NEBRASKA  
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**DANA F. COLE  
& COMPANY LLP**  
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 Audit of the 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, 2025, 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, 2025, 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 29 - 48 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 29 - 48 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 29 - 48 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 49 - 53 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 November 4, 2025, 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 J Cole + Company, LLP

Grand Island, Nebraska  
November 4, 2025

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, 2025

FUNCTIONS/PROGRAMS	Program Receipts				Net (Disbursements) Receipts and Changes in Net Position			Component Unit
	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government			School District Total	
				Governmental Activities	Business-Type Activities	School District Total		
Primary government								
Governmental activities								
Regular instruction	22,431,612			(22,431,612)			(22,431,612)	
Special education	5,940,218		4,612,030	(1,328,188)			(1,328,188)	
Summer school	86,731			(86,731)			(86,731)	
Support services								
Pupils	4,934,086	1,248,511		(3,685,575)			(3,685,575)	
Staff	2,033,186			(2,033,186)			(2,033,186)	
Operation and maintenance of plant	5,599,985			(5,599,985)			(5,599,985)	
Pupil transportation - regular and special education	523,382		58,435	(464,947)			(464,947)	
General and administrative								
General administration								
Board of Education	963,866			(963,866)			(963,866)	
Superintendent	407,516			(407,516)			(407,516)	
District legal services	19,695			(19,695)			(19,695)	
Office of the Principal	3,274,547			(3,274,547)			(3,274,547)	
Business services	3,019,810			(3,019,810)			(3,019,810)	
Community services operations	214,059			(214,059)			(214,059)	
Other grants and private interests	137,028		91,573	(45,455)			(45,455)	
State categorical programs	419,331		321,292	(98,039)			(98,039)	
Federal programs	3,695,833		4,471,948	776,115			776,115	
Debt service								
Principal	830,000			(830,000)			(830,000)	
Interest	13,883			(13,883)			(13,883)	
Capital outlay	1,323,283			(1,323,283)			(1,323,283)	
Total governmental activities	55,868,051	1,248,511	9,555,278	(45,064,262)			(45,064,262)	

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, 2025

	Program Receipts			Net (Disbursements) Receipts and Changes in Net Position			Component Unit
	Charges for Services	Operating Grants and Contributions		Primary Government	School District Total	School Foundation	
<b>FUNCTIONS/PROGRAMS (Continued)</b>							
Primary government (Continued)							
Business-type activities							
School Nutrition Fund	<u>2,984,897</u>	<u>2,306,991</u>		<u>(62,121)</u>	<u>(62,121)</u>		
Component unit activities							
School Foundation	<u>296,205</u>	<u>304,917</u>				<u>8,712</u>	
Total primary government	<u>59,149,153</u>	<u>12,167,186</u>		<u>(62,121)</u>	<u>(45,126,383)</u>	<u>8,712</u>	
General receipts							
Taxes							
Property taxes			19,919,789		19,919,789		
Motor vehicle taxes			2,572,809		2,572,809		
Carline tax			86,937		86,937		
Interest			132,021	523	132,544		
County fines and license fees			414,800		414,800		
State aid			9,360,128		9,360,128		
Homestead exemption			1,133,665		1,133,665		
Pro-rate motor vehicle			75,208		75,208		
Property tax credit			10,172,516		10,172,516		
State apportionment			1,238,893		1,238,893		
Dividends and interest						45,486	
Net realized investment gains						1,148	
Net unrealized investment gains						149,579	
Other receipts							
Total general receipts			<u>479,561</u>	<u>47,481</u>	<u>527,042</u>		
			<u>45,586,327</u>	<u>48,004</u>	<u>45,634,331</u>		<u>196,213</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, 2025

CHANGE IN NET POSITION	Program Receipts			Net (Disbursements) Receipts and Changes in Net Position			Component	
	Disbursements	Charges	Operating	Primary Government			Unit	
		for Services	for Services	Grants and Contributions	Governmental Activities	Business-Type Activities	School District Total	School Foundation
NET POSITION, beginning of year				522,065	(14,117)	507,948	204,925	
NET POSITION, end of year				<u>10,053,009</u>	<u>1,088,393</u>	<u>11,141,402</u>	<u>1,944,654</u>	
ASSETS				<u>10,575,074</u>	<u>1,074,276</u>	<u>11,649,350</u>	<u>2,149,579</u>	
Cash and certificates of deposit				4,382,450	1,074,276	5,456,726	294,846	
Cash at county treasurer				6,192,624		6,192,624		
Investments							<u>1,862,002</u>	
TOTAL ASSETS				<u>10,575,074</u>	<u>1,074,276</u>	<u>11,649,350</u>	<u>2,156,848</u>	
LIABILITIES								
Credit card payable							4,923	
Payroll taxes payable							<u>2,346</u>	
TOTAL LIABILITIES							<u>7,269</u>	
NET POSITION								
Restricted							302,167	
Capital outlay				302,167				
Debt service				522,193				
School Nutrition Fund					1,074,276			
Endowment							644,771	
Unrestricted				9,750,714		9,750,714	1,504,808	
TOTAL NET POSITION				<u>10,575,074</u>	<u>1,074,276</u>	<u>11,649,350</u>	<u>2,149,579</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, 2025

	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	19,200,565		226,068	493,156	19,919,789	
Motor vehicle taxes	2,572,809				2,572,809	
Carline tax	84,032		750	2,155	86,937	<i>26,59746</i>
Interest	109,737	22,284			132,021	
Other local sources	115,740				115,740	
Student activities		1,248,511			1,248,511	
County sources	414,800				414,800	
State receipts	26,591,463		98,535	282,169	26,972,167	
Federal receipts	3,969,334			502,614	4,471,948	
Other sources	24,151			431,243	455,394	
Total receipts	<u>53,082,631</u>	<u>1,270,795</u>	<u>325,353</u>	<u>1,711,337</u>	<u>56,390,116</u>	
<b>DISBURSEMENTS</b>						
Regular instruction	22,431,612				22,431,612	
Special education	5,940,218				5,940,218	
Summer school	86,731				86,731	
Support services						
Pupils	3,420,782	1,513,304			4,934,086	
Staff	2,017,335			15,851	2,033,186	
Operation and maintenance of plant	5,489,731		62,042	48,212	5,599,985	
Pupil transportation - regular and special education	523,382				523,382	

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, 2025

	Major Funds					
	General Fund	Activities Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds	
DISBURSEMENTS (Continued)						
General and administrative	963,866				963,866	
General administration	407,516				407,516	
Board of Education	19,695				19,695	
Superintendent	3,274,547				3,274,547	
District legal services	3,019,810				3,019,810	
Office of the Principal	214,059				214,059	
Business services	137,028				137,028	
Community services	333,687			85,644	419,331	
Other grants and private interests	3,376,075			319,758	3,695,833	
State categorical programs						
Federal programs						
Debt service						
Principal			830,000		830,000	
Interest			13,883		13,883	
Capital outlay	181,052		12,608	1,129,623	1,323,283	
Total disbursements	51,837,126	1,513,304	918,533	1,599,088	55,868,051	
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	1,245,505	(242,509)	(593,180)	112,249	522,065	
OTHER FINANCING SOURCES (USES)						
Transfers in		223,000			223,000	
Transfers out	(223,000)				(223,000)	
Total other financing sources (uses)	(223,000)	223,000			(223,000)	

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, 2025

	Major Funds					
	General Fund	Activities Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds	
NET CHANGE IN FUND BALANCES	1,022,505	(19,509)	(593,180)	112,249	522,065	
FUND BALANCES, beginning of year (as restated)	7,335,114	1,393,961	1,087,146	236,788	10,053,009	
FUND BALANCES, end of year	<u>8,357,619</u>	<u>1,374,452</u>	<u>493,966</u>	<u>349,037</u>	<u>10,575,074</u>	
ASSETS						
ASSETS						
Cash (claim on cash) and certificates of deposit	2,360,785	1,374,452	443,287	203,926	4,382,450	
County treasurers' balances	5,996,834		50,679	145,111	6,192,624	
TOTAL ASSETS	<u>8,357,619</u>	<u>1,374,452</u>	<u>493,966</u>	<u>349,037</u>	<u>10,575,074</u>	
FUND BALANCES						
FUND BALANCES						
Restricted						
Capital outlay				302,167	302,167	
Debt services			493,966	28,227	522,193	
Committed						
Student activities		1,374,452		18,643	1,393,095	
Assigned						
Capital outlay	2,794,727				2,794,727	
Employee benefits	46,565				46,565	
Subsequent year's budget	407,025				407,025	
Unassigned	5,109,302				5,109,302	
TOTAL FUND BALANCES	<u>8,357,619</u>	<u>1,374,452</u>	<u>493,966</u>	<u>349,037</u>	<u>10,575,074</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, 2025

	School Nutrition Fund
ASSETS	
Cash and certificates of deposit	<u>1,074,276</u>
NET POSITION	
Restricted	<u>1,074,276</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, 2025

	School Nutrition Fund
<b>OPERATING RECEIPTS</b>	
Interest	523
Student and adult lunch sales	615,785
State sources	19,823
Federal sources	2,287,168
Other nonrevenue receipts	47,481
Total operating receipts	<u>2,970,780</u>
<b>OPERATING DISBURSEMENTS</b>	
Salaries - clerical and paraprofessional staff	90,017
Employee benefits	27,098
Purchased services	2,790,692
Supplies	33,486
Capital outlay	43,604
Total operating disbursements	<u>2,984,897</u>
OPERATING RECEIPTS UNDER DISBURSEMENTS	(14,117)
NET POSITION, beginning of year	<u>1,088,393</u>
NET POSITION, end of year	<u>1,074,276</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.

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.

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.

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 revenue or

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)

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 five 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. As of August 31, 2025, all of the District's deposits with financial institutions were fully insured by FDIC coverage and pledged collateral through the Nebraska Single-Bank Pooled Collateral Program (SBPC) pursuant to Nebraska statutes. 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. The SBPC program allows participating banks to aggregate their total public deposits and to pledge collateral against its entire portfolio of public deposits rather than pledging per entity. As the program administrator, the Nebraska Bankers Insurance and Services Company (NBISCO) collects, confirms and reports bank compliance with mandated pledging requirement on a monthly basis. Collateral is pledged to NBISCO. In the event of bank closure, the pledged collateral would be assigned to the Nebraska Department of Banking and Finance (NDBF) for liquidation and payment to impacted political subdivisions.

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, 2025.

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

NOTE 2. CASH AND INVESTMENTS (Continued)

Risks

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

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

NOTE 3. 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.

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)

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.

For the fiscal year ended August 31, 2025, 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, 2025, at fair value on a recurring basis.

	Total	Level 1	Level 2	Level 3
Mutual Funds	1,862,002	1,862,002		
Certificate of Deposits	201,878	201,878		
Total	<u>2,063,880</u>	<u>2,063,880</u>		

The carrying amounts, market value, unrealized gains, and unrealized losses of the Level 1 marketable securities at August 31, 2025, are as follows:

	Cost or Amortized Cost	Unrealized Gain	Fair Value
Mutual Funds	<u>1,423,921</u>	<u>438,081</u>	<u>1,862,002</u>

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)

Fair Value on a Recurring Basis (Continued)

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.

NOTE 4. FUNDS HELD BY COUNTY TREASURER

The following funds were held by the county treasurer at August 31, 2025. These funds were transferred to the District subsequent to the fiscal year end August 31, 2025.

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Total
Lincoln County	<u>5,996,834</u>	<u>12</u>	<u>145,099</u>	<u>50,679</u>	<u>6,192,624</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, 2024, 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

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

NOTE 5. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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.

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 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025 was \$2,994,949.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$32,256,020. Total covered payroll was \$31,204,668. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

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

NOTE 5. RETIREMENT PLAN (Continued)

Plan Fiduciary Net Position

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

NOTE 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, 2025, are as follows:

Bonds outstanding, September 1, 2024	1,350,000
Payments of current maturities	<u>(830,000)</u>
Bonds outstanding, August 31, 2025	<u>520,000</u>
Current maturities within one year	<u>255,000</u>

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

Debt service requirements at August 31, 2025, were as follows:

Years Ended August 31,	2020 Series Bonds Payable		
	Principal	Interest	Total
2026	255,000	5,824	260,824
2027	<u>265,000</u>	<u>1,988</u>	<u>266,988</u>
	<u>520,000</u>	<u>7,812</u>	<u>527,812</u>

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

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.

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.

At August 31, 2025, a schedule of the future minimum lease payments required under the above is as follows:

Years Ending August 31,	Amount
2026	72,334
2027	72,334
2028	72,334
2029	61,899
	<u>278,901</u>

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	935,932
Regular instruction	Employee Benefit	118,500
Student support	Activities	223,000
		<u>1,277,432</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, 2025, and have a value of \$2,139,798.

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, 2025, net of contingent rentals, which are insignificant in amount:

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

NOTE 13. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events for potential recognition or disclosure through November 4, 2025, the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

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, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
<b>RECEIPTS</b>					
<b>Taxes</b>					
Property taxes	19,200,565				19,200,565
Carlisle tax	84,032				84,032
Motor vehicle taxes	2,572,809				2,572,809
Interest	4,143	104,224	1,370		109,737
Other local sources	115,740				115,740
County sources	414,800				414,800
State sources	26,591,463				26,591,463
Federal sources	3,969,334				3,969,334
Other sources	24,151				24,151
<b>Total receipts</b>	<u>52,977,037</u>	<u>104,224</u>	<u>1,370</u>		<u>53,082,631</u>
<b>DISBURSEMENTS</b>					
Regular instruction	22,208,990	1,140,527	217,095	(1,135,000)	22,431,612
Special education	5,940,218				5,940,218
Summer school	86,731				86,731
Support services					
Pupils	3,420,782				3,420,782
Staff	2,135,835			(118,500)	2,017,335
Operation and maintenance of plant	5,641,663			(151,932)	5,489,731
Pupil transportation - regular	503,538			(75,000)	428,538
Pupil transportation - special education	94,844				94,844
General and administrative					
General administration	963,866				963,866
Board of Education	407,516				407,516
Superintendent					

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, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
DISBURSEMENTS (Continued)					
General and administrative (Continued)					
General administration (Continued)					
District legal services	19,695				19,695
Office of the Principal	3,274,547				3,274,547
Business services	3,253,810			(234,000)	3,019,810
Community services	214,059				214,059
Other grants and private interests	137,028				137,028
State categorical programs	333,687				333,687
Federal programs	3,376,075	181,052			3,376,075
Capital outlay					181,052
Total disbursements	<u>52,012,884</u>	<u>1,321,579</u>	<u>217,095</u>	<u>(1,714,432)</u>	<u>51,837,126</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>964,153</u>	<u>(1,217,355)</u>	<u>(215,725)</u>	<u>1,714,432</u>	<u>1,245,505</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	660,000	935,932	118,500	(1,714,432)	(223,000)
Transfers out	(223,000)				
Total other financing sources (uses)	<u>437,000</u>	<u>935,932</u>	<u>118,500</u>	<u>(1,714,432)</u>	<u>(223,000)</u>
NET CHANGE IN FUND BALANCES	<u>1,401,153</u>	<u>(281,423)</u>	<u>(97,225)</u>		<u>1,022,505</u>
FUND BALANCE, beginning of year	<u>4,115,174</u>	<u>3,076,150</u>	<u>143,790</u>		<u>7,335,114</u>
FUND BALANCE, end of year	<u>5,516,327</u>	<u>2,794,727</u>	<u>46,565</u>		<u>8,357,619</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, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
<b>ASSETS</b>					
<b>ASSETS</b>					
Cash and certificates of deposit	(480,507)	2,794,727	46,565		2,360,785
County treasurers' balances	<u>5,996,834</u>				<u>5,996,834</u>
<b>TOTAL ASSETS</b>	<u>5,516,327</u>	<u>2,794,727</u>	<u>46,565</u>		<u>8,357,619</u>
<b>FUND BALANCE</b>					
<b>FUND BALANCE</b>					
Assigned					
Capital outlay		2,794,727			2,794,727
Employee benefits			46,565		46,565
Subsequent year's budget	407,025				407,025
Unassigned	<u>5,109,302</u>				<u>5,109,302</u>
<b>TOTAL FUND BALANCE</b>	<u>5,516,327</u>	<u>2,794,727</u>	<u>46,565</u>		<u>8,357,619</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, 2025

	Bond Fund	Special Building Fund	Cooperative Fund	Total
<b>RECEIPTS</b>				
Local receipts				
Property taxes	45	493,111		493,156
Carline tax		2,155		2,155
State receipts		282,169		282,169
Federal receipts		502,614		502,614
Other		413,643	17,600	431,243
Total receipts	<u>45</u>	<u>1,693,692</u>	<u>17,600</u>	<u>1,711,337</u>
<b>DISBURSEMENTS</b>				
Instructional support			15,851	15,851
Operation and maintenance of plant		48,212		48,212
State programs		85,644		85,644
Federal programs		319,758		319,758
Capital outlay		1,129,623		1,129,623
Total disbursements		<u>1,583,237</u>	<u>15,851</u>	<u>1,599,088</u>
RECEIPTS OVER DISBURSEMENTS	45	110,455	1,749	112,249
FUND BALANCES, beginning of year	<u>28,182</u>	<u>191,712</u>	<u>16,894</u>	<u>236,788</u>
FUND BALANCES, end of year	<u>28,227</u>	<u>302,167</u>	<u>18,643</u>	<u>349,037</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, 2025

	Bond Fund	Special Building Fund	Cooperative Fund	Total
ASSETS				
ASSETS				
Cash	28,215	157,068	18,643	203,926
Cash at county treasurers	<u>12</u>	<u>145,099</u>	<u>          </u>	<u>145,111</u>
 TOTAL ASSETS	 <u>28,227</u>	 <u>302,167</u>	 <u>18,643</u>	 <u>349,037</u>
FUND BALANCES				
FUND BALANCES				
Restricted				
Debt service	28,227			28,227
Capital outlay		302,167		302,167
Committed				
Student activities			18,643	18,643
Total fund balances	<u>28,227</u>	<u>302,167</u>	<u>18,643</u>	<u>349,037</u>
 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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>5,746,019</u>	<u>4,115,174</u>	<u>4,064,813</u>
RECEIPTS			
Local sources			
Taxes			
1100 Property taxes	29,239,511	19,200,565	25,897,798
1115 Carline tax	105,000	84,032	87,796
1125 Motor vehicle taxes	2,430,000	2,572,809	2,451,376
1510 Interest	1,000	4,143	5,177
1911 Local license fees and fines	20,000	24,167	27,983
1925 Corporate grants and private interests	105,000	91,573	175,592
Total local sources	<u>31,900,511</u>	<u>21,977,289</u>	<u>28,645,722</u>
County sources			
2110 Fines and license fees	<u>320,000</u>	<u>414,800</u>	<u>372,251</u>
State sources			
3110 State aid	9,360,128	9,360,128	9,780,783
3120 Special education	4,600,000	4,612,030	4,689,111
3125 Special education transportation	25,000	58,435	55,678
3130 Homestead exemption		1,095,769	1,039,783
3131 Property tax credit		9,832,471	1,752,665
3155 Textbook loan			19,044
3180 Pro-rate motor vehicle	60,000	72,445	72,649
3400 State apportionment	600,000	1,238,893	613,491
3535 Payments for high ability learners	25,000	27,886	
3540 State early childhood	400,000	90,886	142,408
3541 Early childhood endowment grants		186,000	188,333
3551 Career education			27,324
3590 Extended learning opportunity grants		16,520	13,840
Total state sources	<u>15,070,128</u>	<u>26,591,463</u>	<u>18,395,109</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)			
Federal sources			
4105 Universal Services Fund (E-Rate)		54,384	203,547
4212 Title I Part A Support for Improvement		37,397	
4416 IDEA Part C, Planning Region Team		15,945	19,785
4418 IDEA Part B, PEaK projects			17,007
4505 Title I, Part A: ESSA Improving Basic Programs Operated by Local Educational Agencies	1,091,707	1,504,089	914,789
4509 Title II, Part A ESSA Supporting Effective Instruction		160,965	217,727
4516 IDEA preschool (619)/IDEA enrollments/ poverty (619) base allocation		27,909	32,216
4518 IDEA Part B (611) base and enrollment poverty allocation	1,149,744	1,907,256	1,005,589
4521 IDEA Part B proportionate share		67,905	79,643
4523 IDEA special projects		32,502	29,833
4525 Federal vocational and applied technology education (Carl Perkins)	63,624	56,624	60,257
4530 Other federal categorical receipts	490,444	343,967	236,183
4531 Title IV, Part B ESSA 21st Century Community Learning Centers	163,182	175,810	181,953
4708 Medicaid in Public School (MIPS)	180,000		37,671
4709 Medicaid Administrative Activities (MAAPS)	1,986,843	308,329	185,244
4969 Title IV, Part A ESSA Student Support and Academic Enrichment Grants		134,342	7,294
4988 American Rescue Plan - Expanded Learning Collaborative Afterschool (ARP ESSER III)		16,100	56,232
4989 American Rescue Plan - Expanded Learning Collaborative Summer School (ARP ESSER III)		64,566	14,588
4991 McKinney-Vento Homeless		14,872	24,188
4997 Elementary and Secondary School Emergency Relief (CRRSA - ESSER II)			103,904
4998 Elementary and Secondary School Emergency Relief (ARP - ESSER III)			1,020,355
Total federal sources	5,125,544	3,969,334	4,448,005

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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)			
Nonrevenue receipts			
5200 Fund transfers in		660,000	
5690 Other nonrevenue receipts	5,000	24,151	97,448
Total nonrevenue receipts	<u>5,000</u>	<u>684,151</u>	<u>97,448</u>
Total receipts	<u>52,421,183</u>	<u>53,637,037</u>	<u>51,958,535</u>
TOTAL FUNDS AVAILABLE	<u>58,167,202</u>	<u>57,752,211</u>	<u>56,023,348</u>
DISBURSEMENTS			
Instructional services			
1100 Regular instruction	20,716,322	22,208,990	21,989,166
1200 Special education	5,886,378	5,940,218	5,602,253
1300 Summer school	500,000	86,731	72,603
Support services			
2100 Pupils	2,934,689	3,420,782	2,518,928
2200 Staff	2,338,919	2,135,835	2,313,965
2600 Operation and maintenance of plant	5,588,610	5,641,663	5,684,224
2710 Pupil transportation - regular	543,038	503,538	526,798
2712 Pupil transportation - special education	182,527	94,844	95,720
General and administrative			
General administration			
2310 Board of Education	948,752	963,866	761,428
2320 Superintendent	417,336	407,516	430,630
2330 District legal services	45,000	19,695	17,903
2410 Office of the Principal	3,269,049	3,274,547	3,141,953
2510 Fiscal services	3,222,539	3,253,810	2,931,785
3300 Community services operations	374,917	214,059	319,859
3400 Other grants and private interests	191,514	137,028	439,580
3500 State categorical programs	403,074	333,687	421,867
6000 Federal programs	5,125,544	3,376,075	4,304,496
8000 Activities Fund support	140,000	223,000	335,016
Total disbursements	<u>52,828,208</u>	<u>52,235,884</u>	<u>51,908,174</u>
FUND BALANCE, end of year	<u>5,338,994</u>	<u>5,516,327</u>	<u>4,115,174</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>(480,507)</u>	<u>(4,206,402)</u>
County treasurers		<u>5,996,834</u>	<u>8,321,576</u>
TOTAL FUND BALANCE		<u>5,516,327</u>	<u>4,115,174</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>4,009,967</u>	<u>3,076,150</u>	<u>2,584,409</u>
RECEIPTS			
Interest		104,224	71,857
Transfer from the General Fund	910,000	935,932	1,529,049
Total receipts	<u>910,000</u>	<u>1,040,156</u>	<u>1,600,906</u>
TOTAL FUNDS AVAILABLE	<u>4,919,967</u>	<u>4,116,306</u>	<u>4,185,315</u>
DISBURSEMENTS			
Capital outlay	4,919,967	181,052	323,130
Supplies		480,030	786,035
Transfer to the General Fund		660,497	
Total disbursements	<u>4,919,967</u>	<u>1,321,579</u>	<u>1,109,165</u>
FUND BALANCE, end of year	<u>                    </u>	<u>2,794,727</u>	<u>3,076,150</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>2,794,727</u>	<u>3,076,150</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>139,867</u>	<u>143,790</u>	<u>139,867</u>
<b>RECEIPTS</b>			
Nonprogram receipts		1,370	4,905
Transfers from the General Fund	<u>300,000</u>	<u>118,500</u>	<u>154,000</u>
Total receipts	<u>300,000</u>	<u>119,870</u>	<u>158,905</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u>439,867</u>	<u>263,660</u>	<u>298,772</u>
<b>DISBURSEMENTS</b>			
Early retirement or voluntary terminations	<u>300,000</u>	<u>217,095</u>	<u>154,982</u>
Total disbursements	<u>300,000</u>	<u>217,095</u>	<u>154,982</u>
FUND BALANCE, end of year	<u>139,867</u>	<u>46,565</u>	<u>143,790</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>46,565</u>	<u>143,790</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>1,273,682</u>	<u>1,393,961</u>	<u>1,521,021</u>
RECEIPTS			
Local sources			
Interest	20,000	22,284	36,938
Activities receipts	<u>1,800,000</u>	<u>1,248,511</u>	<u>1,074,117</u>
Total local sources	<u>1,820,000</u>	<u>1,270,795</u>	<u>1,111,055</u>
General Fund support	<u>200,000</u>	<u>223,000</u>	<u>335,016</u>
Total receipts	<u>2,020,000</u>	<u>1,493,795</u>	<u>1,446,071</u>
TOTAL FUNDS AVAILABLE	<u>3,293,682</u>	<u>2,887,756</u>	<u>2,967,092</u>
DISBURSEMENTS			
Other disbursements	<u>2,000,000</u>	<u>1,513,304</u>	<u>1,573,131</u>
FUND BALANCE, end of year	<u>1,293,682</u>	<u>1,374,452</u>	<u>1,393,961</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>1,374,452</u>	<u>1,393,961</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>1,055,286</u>	<u>1,088,393</u>	<u>1,081,288</u>
<b>RECEIPTS</b>			
Interest	1,000	523	420
Lunch sales	1,000,000	615,785	728,365
State sources	50,000	19,823	16,294
Federal sources	2,000,000	2,287,168	1,928,086
Other nonrevenue receipts		<u>47,481</u>	<u>33,965</u>
Total receipts	<u>3,051,000</u>	<u>2,970,780</u>	<u>2,707,130</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u>4,106,286</u>	<u>4,059,173</u>	<u>3,788,418</u>
<b>DISBURSEMENTS</b>			
Salaries - clerical and paraprofessional staff		90,017	54,828
Employee benefits		27,098	20,395
Purchased services	3,048,000	2,790,692	2,561,871
Supplies		33,486	8,890
Capital outlay		<u>43,604</u>	<u>54,041</u>
Total disbursements	<u>3,048,000</u>	<u>2,984,897</u>	<u>2,700,025</u>
FUND BALANCE, end of year	<u>1,058,286</u>	<u>1,074,276</u>	<u>1,088,393</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>1,074,276</u>	<u>1,088,393</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>28,182</u>	<u>28,182</u>	<u>28,007</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	<u>          </u>	<u>      45</u>	<u>      175</u>
TOTAL FUNDS AVAILABLE	<u>28,182</u>	<u>28,227</u>	<u>28,182</u>
DISBURSEMENTS	<u>          </u>	<u>          </u>	<u>          </u>
FUND BALANCE, end of year	<u>28,182</u>	<u>28,227</u>	<u>28,182</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>28,215</u>	<u>28,182</u>
County treasurers		<u>      12</u>	<u>          </u>
TOTAL FUND BALANCE		<u>28,227</u>	<u>28,182</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>527,317</u>	<u>191,712</u>	<u>459,339</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	705,844	493,111	677,689
Carline tax	<u>2,000</u>	<u>2,155</u>	<u>2,277</u>
Total local sources	<u>707,844</u>	<u>495,266</u>	<u>679,966</u>
State sources			
Homestead exemption		28,106	26,972
Property tax credit		252,202	45,464
Pro-rate motor vehicle	1,500	1,861	1,967
School Safety and Security Act			<u>100,000</u>
Total state sources	<u>1,500</u>	<u>282,169</u>	<u>174,403</u>
Federal sources			
Elementary and Secondary School Emergency Relief (ESSER III)	<u>503,500</u>	<u>502,614</u>	<u>1,359,933</u>
Other nonrevenue receipts			
Disposal of real property		<u>413,643</u>	
Total receipts	<u>1,212,844</u>	<u>1,693,692</u>	<u>2,214,302</u>
TOTAL FUNDS AVAILABLE	<u>1,740,161</u>	<u>1,885,404</u>	<u>2,673,641</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
<b>DISBURSEMENTS</b>			
Purchased services		48,212	98,602
State programs		85,644	46,571
Federal programs	340,000	319,758	1,575,289
Capital outlay	<u>1,400,161</u>	<u>1,129,623</u>	<u>761,467</u>
Total disbursements	<u>1,740,161</u>	<u>1,583,237</u>	<u>2,481,929</u>
FUND BALANCE, end of year	<u>                    </u>	<u>302,167</u>	<u>191,712</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>157,068</u>	<u>(17,275)</u>
County treasurers		<u>145,099</u>	<u>208,987</u>
TOTAL FUND BALANCE		<u>302,167</u>	<u>191,712</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  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>1,129,263</u>	<u>1,087,146</u>	<u>1,021,759</u>
<b>RECEIPTS</b>			
Local sources			
Taxes			
Property taxes	261,224	226,068	908,441
Carline tax		750	3,065
Total local sources	<u>261,224</u>	<u>226,818</u>	<u>911,506</u>
State sources			
Homestead exemption		9,790	36,303
Property tax credit		87,843	61,193
Pro-rate motor vehicle		902	2,595
Total state sources		<u>98,535</u>	<u>100,091</u>
Total receipts	<u>261,224</u>	<u>325,353</u>	<u>1,011,597</u>
TOTAL FUNDS AVAILABLE	<u>1,390,487</u>	<u>1,412,499</u>	<u>2,033,356</u>
<b>DISBURSEMENTS</b>			
Principal	995,000	830,000	815,000
Interest	13,483	13,483	24,794
Purchased services		62,042	18,542
Capital outlay	250,000	12,608	87,474
Bond issue cost and other expense	400	400	400
Total disbursements	<u>1,258,883</u>	<u>918,533</u>	<u>946,210</u>
FUND BALANCE, end of year	<u>131,604</u>	<u>493,966</u>	<u>1,087,146</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>443,287</u>	<u>805,860</u>
County treasurers		<u>50,679</u>	<u>281,286</u>
TOTAL FUND BALANCE		<u><u>493,966</u></u>	<u><u>1,087,146</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>14,893</u>	<u>16,894</u>	<u>12,957</u>
<b>RECEIPTS</b>			
Local sources			
Local receipts	100,000		
Nonrevenue receipts		<u>17,600</u>	<u>14,738</u>
Total receipts	<u>100,000</u>	<u>17,600</u>	<u>14,738</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u>114,893</u>	<u>34,494</u>	<u>27,695</u>
<b>DISBURSEMENTS</b>			
Instructional expenses		15,851	10,801
Operation and maintenance of plant	<u>100,000</u>		
Total disbursements	<u>100,000</u>	<u>15,851</u>	<u>10,801</u>
FUND BALANCE, end of year	<u>14,893</u>	<u>18,643</u>	<u>16,894</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>18,643</u>	<u>16,894</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, 2025

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>1,022,505</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	1,401,153
Depreciation Fund	(281,423)
Employee Benefit Fund	(97,225)
	<u>1,022,505</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
Activity Tickets	(37,072)	265,103	366,642	(138,611)
Activity Office	(21,251)	66,156	29,348	15,557
Concessions	(6,508)	69,379	69,797	(6,926)
GNAC	3,205			3,205
Activity Office Fundraiser	(11,963)	42,231	36,136	(5,868)
Football Fundraiser	4,925	46,651	28,063	23,513
Volleyball Fundraiser	9,592	6,919	12,003	4,508
Wrestling Fundraiser	5,284	10,349	13,636	1,997
Softball Fundraiser	3,886	8,460	5,205	7,141
Boys' Basketball Fundraiser	6,417	9,500	7,879	8,038
Girls' Basketball Fundraiser	2,453	16,727	16,880	2,300
Swimming Fundraiser	1,127	2,104	2,581	650
Boys' Soccer Fundraiser	5,836	8,784	6,649	7,971
Girls' Soccer Fundraiser	5,151	8,177	7,049	6,279
Boys' Track Fundraiser	2,944	460	1,019	2,385
Girls' Track/CC Fundraiser	1,043	1,540	1,632	951
Boys' Tennis Fundraiser	3,132	860	634	3,358
Girls' Tennis Fundraiser	10,413	10,990	10,174	11,229
Boys' Golf Fundraiser	1,010	1,900	1,417	1,493
Girls' Golf Fundraiser	578	350	1,478	(550)
Biology Fundraiser	1,474			1,474
Crew Fundraiser	194			194
TeamMates Fundraiser	2,784	1,996		4,780
Unified Bowling Fundraiser	1,602	2,000	90	3,512
Power Lifting Fundraiser	2,101	16,174	15,932	2,343
Unified Track	3,624	1,242	765	4,101
Esports Fundraiser	854	514		1,368
Girls Wrestling Fundraiser		1,515	800	715
Cross Country Fundraiser	10,865	4,228	5,426	9,667
Speech Fundraiser	2,758	1,689	980	3,467
Baseball Fundraiser		2,453	5,017	(2,564)
Circle of Friends	3,648	1,476	826	4,298
Booster Club Fundraiser	15,305	26,832	22,385	19,752
Middle School Concessions	419	4,715	3,249	1,885
Middle School Ticket Office	5,462		3,087	2,375
Middle School Athletics Administration	23,420	11,304	21,448	13,276

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
Middle School Football	59	20,609	20,541	127
Middle School Wrestling	70	7,655	7,748	(23)
Middle School Volleyball	4,614	4,181	6,344	2,451
Middle School Boys' Basketball	9,348	3,262	2,606	10,004
Middle School Girls' Basketball	2,131	4,806	3,915	3,022
Middle School Track	1,317	2,556	1,030	2,843
Middle School Cross Country	50	900	945	5
Middle School Football Fundraiser	9,091		3,743	5,348
Middle School Wrestling Fundraiser	1,199	2,032	1,163	2,068
Middle School Volleyball Fundraiser	6,306	1,999	1,936	6,369
Middle School Boys' Basketball Fundraiser	37	1,216	887	366
Middle School Girls' Basketball Fundraiser	8,275	425	1,705	6,995
Middle School Track Fundraiser	10,798			10,798
Middle School Cross Country Fundraiser	1,584	1,155	769	1,970
Middle School Robotic	312			312
Varsity Cheerleaders	3,188	43,349	61,009	(14,472)
Homecoming	(1,224)	8,060	5,146	1,690
Pacers	4,271	28,631	30,974	1,928
Flag Corps	1,312	3,573	2,508	2,377
NPHS Musical	59,638	17,251	18,727	58,162
Advance Acting	8,697	8,479	6,506	10,670
Freshman Class	1			1
Sophomore Class	(494)	950	456	
Junior Class	1,450	9,706	11,100	56
Senior Class	11,047	10,077	8,073	13,051
Environmental Club	640			640
Art Club	2,031	200	99	2,132
Crime Stoppers		117		117
Debate	1,732			1,732
Drama	(629)	8,344	8,356	(641)
FBLA	842			842
FCCLA	1,710	6,660	13,653	(5,283)
Journalism	2,573	9,547	2,660	9,460
Key Club	1,451	3,011	2,794	1,668
Mock Trial	190	440	414	216

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
National Honor Society	5,566	2,751	1,712	6,605
SkillsUSA	9,645	9,449	11,897	7,197
Student Council	4,118	25,209	27,186	2,141
Foreign Language Club	1,179	3,407	4,772	(186)
FFA	121,495	60,218	35,319	146,394
Dungeons & Dragons	274	220	135	359
Video Production	855	3,045	2,476	1,424
GSA Club	444			444
Fee Support	179	30,000	29,870	309
Counselors	2,873		99	2,774
AP Testing	1,203			1,203
Scholarship	15,944			15,944
Dual Credit - HS	249,191	72,313	63,953	257,551
Principal Contingency	15,460	5,120	8,547	12,033
Restitution	50			50
NPHS School Store (SPED)	3,037	1,424	1,083	3,378
Choir Robe Fund	173	35		208
High School Book Fines	18,251	361	7,945	10,667
Library Fines	3,856	1,595	294	5,157
P.E. Fines	852	20	131	741
Art Supplies	12,594	6,729	8,990	10,333
Auto Shop	4,983	8,968	8,141	5,810
Band	2,743	13,879	16,292	330
Bulldogger	164	838	1,000	2
Drafting	1,903	30		1,933
Electronics	5,042	668	784	4,926
Foods	6,368	5,000	4,992	6,376
Orchestra	2,852	1,931	1,885	2,898
Vocal	2,850	914	1,798	1,966
Welding	1,179	4,752	2,421	3,510
Woods	2,581	6,465	5,732	3,314
Photography Class	6,383	1,216	1,916	5,683
FCA Design	1,171	820	1,109	882
Elementary Book Fines	8,533	361		8,894
Elementary - Buffalo	912	5,238	7,251	(1,101)

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
Madison	142	54,308	3,340	51,110
Elementary - Cody	12,549	5,430	1,489	16,490
Elementary - Jefferson	9,976	13,962	17,233	6,705
Elementary - Lincoln	12,941	2,794	3,177	12,558
Elementary - Washington	32,490	13,057	2,047	43,500
Elementary - McDonald	6,467	13,543	2,193	17,817
Elementary - Eisenhower	3,243	8,010	4,954	6,299
Buffalo Social Committee	139	308	347	100
Adams Middle School	9,680	12,077	5,491	16,266
Adams - Student Council	10,636	9,293	8,246	11,683
Adams - Journalism	5,926	768	207	6,487
Adams - Music/Swing Choir	576	13,671	13,330	917
Adams - Library Fines	1,128	492	671	949
MS Speech Club	600	1,962	1,371	1,191
MS Environmental Club	713			713
MS Store (SPED)	184	142	274	52
Adams Band	2,491	6,562	5,408	3,645
Madison Middle School	48,455	1,077	50,900	(1,368)
Madison Band/Chorus	9,701	3,774	2,339	11,136
Madison Student Council	1,497	3,070	1,922	2,645
Elementary Orchestra	2,062	1,464	454	3,072
Elementary - Hall	2,766			2,766
Elementary - Lake/Osgood	15,296	3,773	4,405	14,664
Adams Art Club	1,643	592	961	1,274
Adams Chess Club	628	1,010	622	1,016
Adams Unified Schools	200			200
TLC	3,361			3,361
Kids Club	93,306	10,290	10,212	93,384
District	9	4,885	4,607	287
Mental Health	37	46,145	1,255	44,927
McKinley Rentals	9,796	160	4,500	5,456
Rentals	34,610	12,068	16,336	30,342
Camps	1,345			1,345
Revolving Account	2,736	1,634		4,370
Interest	13,640	24,301	20,665	17,276

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
Bus/Van Depreciation	21,626		9,949	11,677
Computer Insurance	39,939	16,566	10	56,495
Verizon Tower Rental	107,077	43,369	42,186	108,260
Technology	70,043	6,544	20,343	56,244
Tuition Waivers	286		19,063	(18,777)
Maintenance	44,607	13,599	40,457	17,749
Eldon E. Hoover Trust	9,886	4,650	8,859	5,677
Central Office	8,713	2,400		11,113
Bauer Field Signs	6,915			6,915
School/Community Partnership Below 5	650 20	1,100	1,717	33 20
<b>TOTAL ACTIVITIES FUND</b>	<u>1,393,961</u>	<u>1,493,795</u>	<u>1,513,304</u>	<u>1,374,452</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, 2025, 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 November 4, 2025.

**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) as a basis for designing 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 identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2025-001 that we consider to be 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*.

## **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

Grand Island, Nebraska  
November 4, 2025

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2025

2025-001 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.

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.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2025

2024-001 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 2025-001, and is considered to be a significant deficiency for the year ended August 31, 2025.





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

503 WEST 3RD STREET  
GRAND ISLAND, NEBRASKA 68801  
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DANACOLE.COM

November 4, 2025

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

RE: AU-C 260

We have audited the financial statements of the governmental 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, for the year ended August 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 15, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lincoln County Public Schools District No. 1, North Platte, Nebraska, are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended August 31, 2025. We noted no transactions entered into by Lincoln County Public Schools District No. 1, North Platte, Nebraska, during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 4, 2025.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Lincoln County Public Schools District No. 1, North Platte, Nebraska's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Lincoln County Public Schools District No. 1, North Platte, Nebraska's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the supplementary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information accompanying the financial statements, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Lincoln County Public Schools District No. 1  
November 4, 2025  
Page three

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Lincoln County Public Schools District No. 1, North Platte, Nebraska, and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,



ROBERT C. BERAN  
For the Firm

e-mail: [beran@danacole.com](mailto:beran@danacole.com)

RCB:amr






# NPPSD Spring 2025 Classifications and Assessment Results



# AQuESTT

What laws govern  
Nebraska's  
AQuESTT  
accountability  
system?

- **The Every Student Succeeds Act [ESSA] is the federal education law that sets requirements for states & local districts.**
  - **The Nebraska Legislature, through Statute 79-660.06, outlines the statutory authority & requirements for a state accountability system.**
- 

## LEADERSHIP DOMAIN



Strong leaders, committed to achieving educational equity, are critical to the processes of approval, accreditation, accountability, and continuous improvement. Leaders, from school boards to superintendents, principals to teacher leaders, set a vision for achieving educational equity, offering students meaningful access to the educational resources they need at the right moment, at the right level, and with the right intensity to not only reach high expectations for learning, but also to discover and explore their passions and make meaningful connections within the context of their postsecondary interests, careers, and civic lives. Leaders must possess the knowledge, skills, and mindset to systematize equity.

## SUCCESS, ACCESS, AND SUPPORT DOMAIN



### Educational Opportunities and Access

Each student has access to effective, comprehensive, and continuous learning opportunities that prepare them for ongoing school success, postsecondary education, and career goals.



### Transitions

Quality educational opportunities focus on effective supports and high quality collaborations for each student transitioning within, into, and between grade levels, programs, schools, districts, postsecondary education, and careers.



### Positive Partnerships, Relationships, and Success

Schools and districts implement best practices in student, family, and community engagement to enhance experiences and opportunities that are culturally inclusive and relevant for each student. Student success and engagement relies on positive partnerships and relationships to fundamentally improve the outcomes for each student, school, district, and community.

## TEACHING, LEARNING, AND SERVING DOMAIN



### Educator Effectiveness

Each student is engaged by effective educators throughout their learning experiences, such that schools and districts develop effective teachers and school leaders who establish a culture of success.



### Student Achievement and Growth

A balanced assessment system that includes results from multiple sources is used to measure student growth and achievement towards Nebraska's content area standards. A balanced assessment system is a necessary component of the instructional process to improve learning and growth for each student.



### Postsecondary, Career, and Civic Readiness

Each student, upon high school graduation, is prepared for success in postsecondary education, career, and life pursuits.

Nebraska's  
Accountability System  
is  
**AQuESTT**  
A Quality Education  
System for Today and  
Tomorrow

# AQuESTT School & District Classification Metrics

## State Assessment

- Proficiency
- Student Growth
- Non-Proficiency Reduction
- Science Proficiency
- Participation Rate

Chronic Absenteeism Reduction

Progress Toward English Language Proficiency

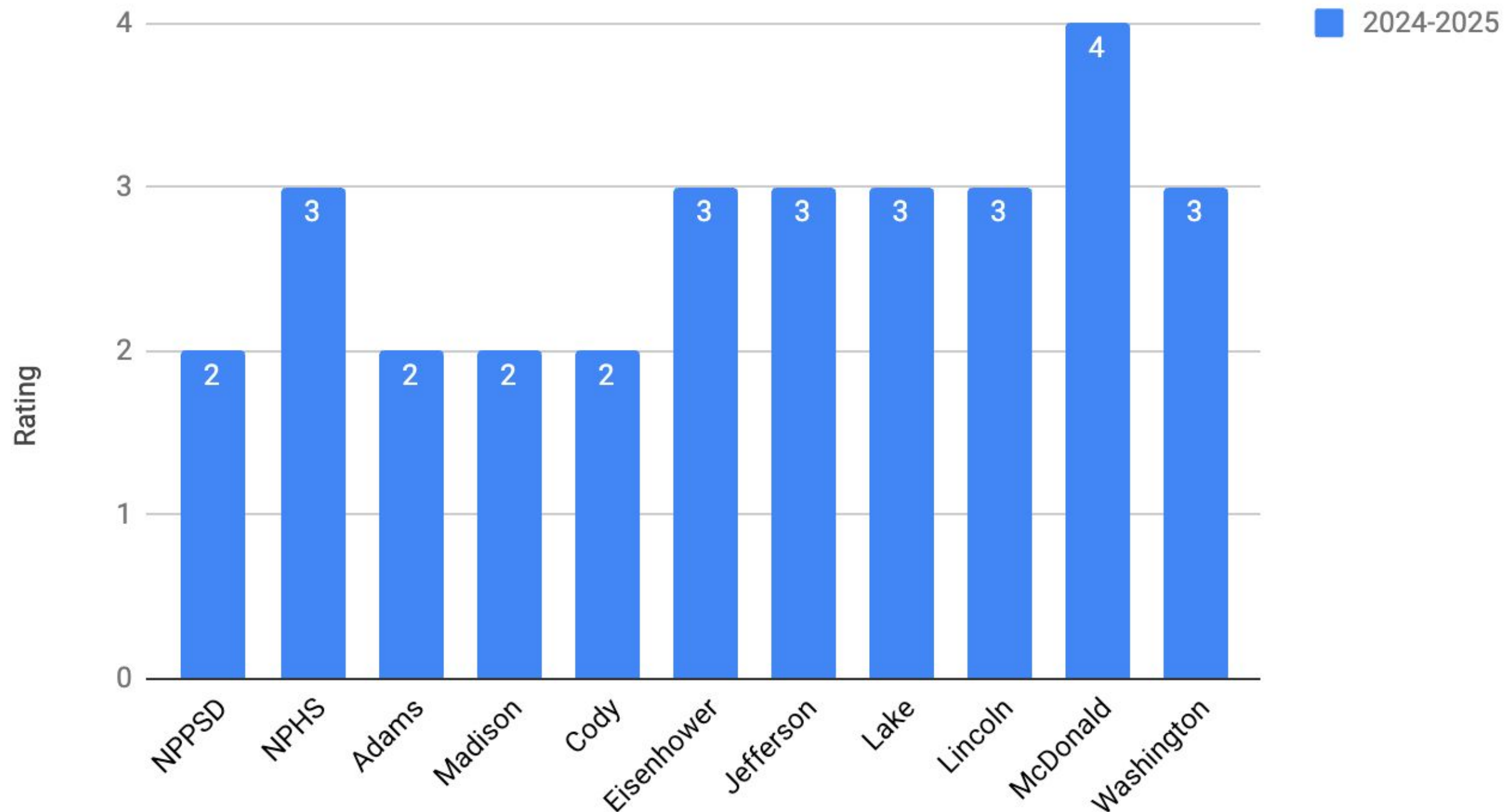
Graduation Rate [applicable only to the high school & district]



# NPPSD Classification Ratings Spring 2025

Excellent - 4    Great - 3    Good - 2    Needs Support - 1

AQuESTT Classification Ratings



# NPPSD Classification Ratings Trend Data

<b>Year</b>	<b>Needs Support <i>Rating 1</i></b>	<b>Good <i>Rating 2</i></b>	<b>Great <i>Rating 3</i></b>	<b>Excellent <i>Rating 4</i></b>
<b>2025</b>	<b>0</b>	<b>3</b>	<b>6</b>	<b>1</b>
<b>2024</b>	<b>0</b>	<b>6</b>	<b>2</b>	<b>2</b>
<b>2023</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>1</b>
<b>2022</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>

# **NPPSD Designations 2024-25**

## **CSI/TSI/ATSI**

**Schools with designations are continuing the implementation of building level improvement plans.**

**Grant funding from NDE supports targeted professional development for schools with designations. District and building level leadership as well as 3rd through 8th grade staff are receiving training on Inclusive Practices. Additionally, all K-8 para educators are receiving professional development on inclusive practices.**



# NSCAS State Assessment



# NSCAS Growth Defined

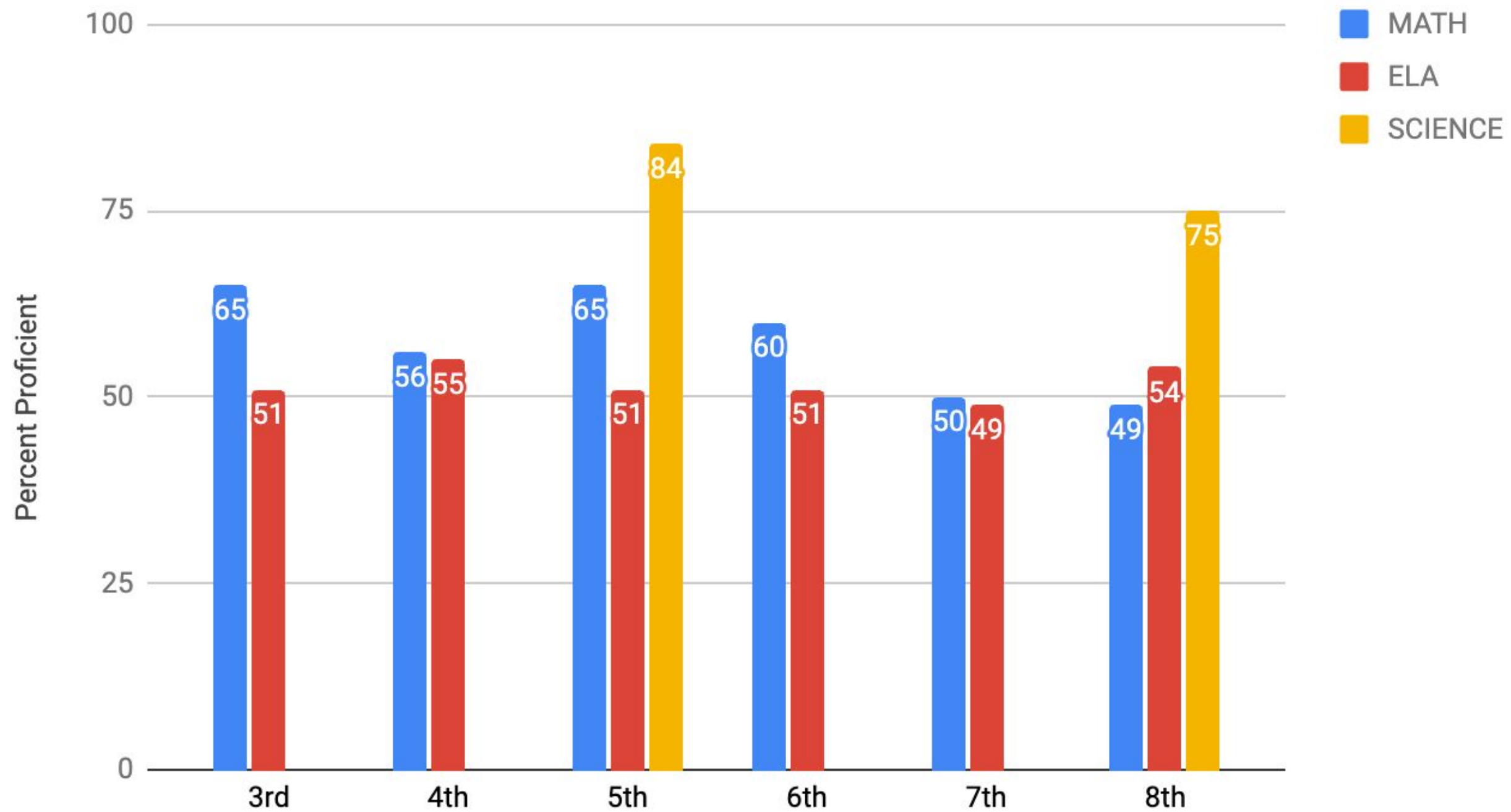
NSCAS Growth is a computer adaptive assessment designed to both provide students a chance to answer items above or below grade level to allow them to demonstrate where they are in their learning while also ensuring there are enough on-grade level items for summative purposes.

Computer adaptive tests select items that are tailored to a student's performance throughout the assessment. Items get easier if a student answers an item incorrectly and harder if a student answers an item correctly. As a student responds to items, the computer adaptive assessment better understands where a student is in their learning.

# NPPSD NSCAS Growth Proficiency Levels

## Grades 3-8 Spring 2025

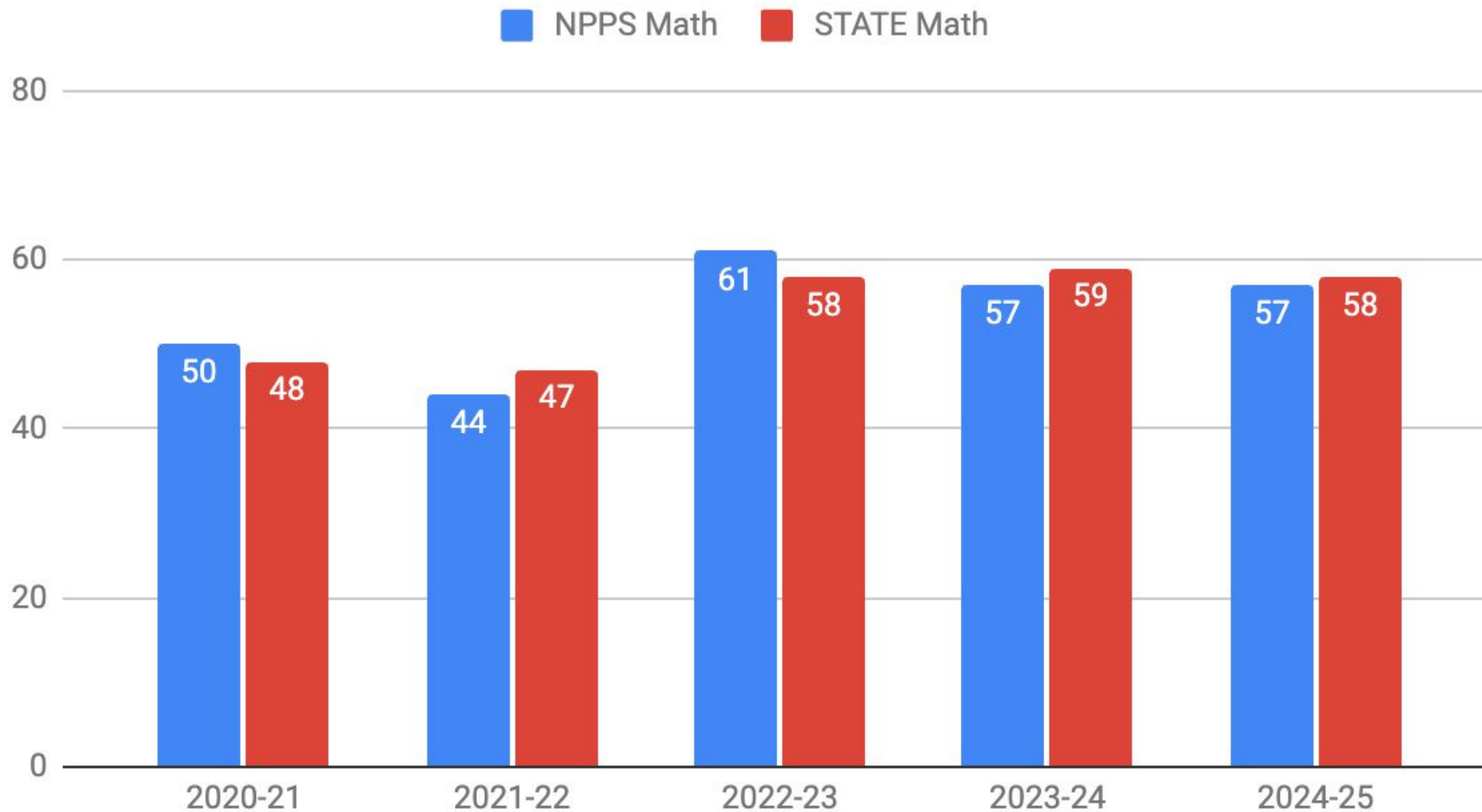
NSCAS Grades 3-8 2024-2025



# NSCAS Math Growth Proficiency Trends

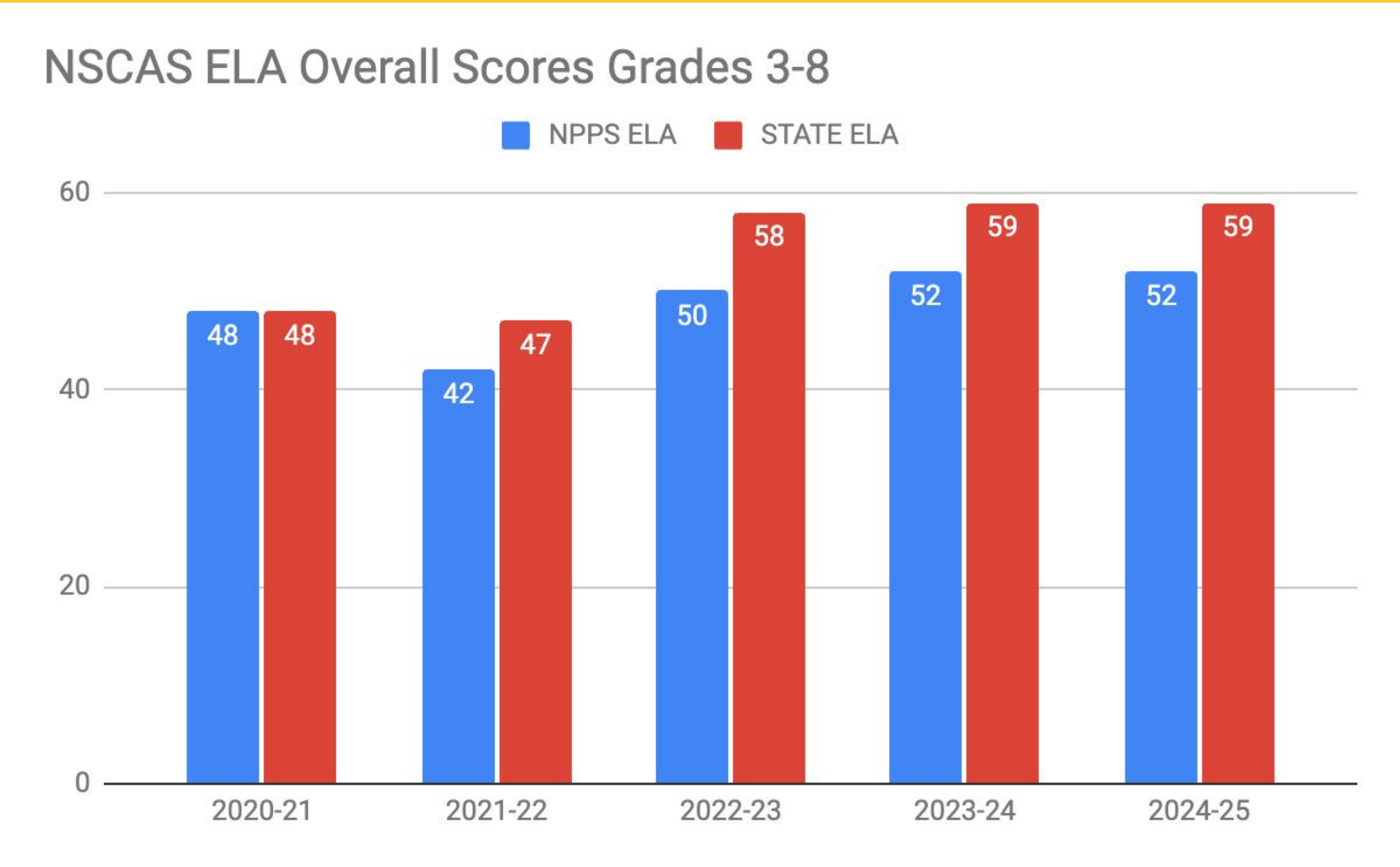
## Grades 3-8

NSCAS Math Overall Scores Grades 3-8



# NSCAS ELA Growth Proficiency Trends

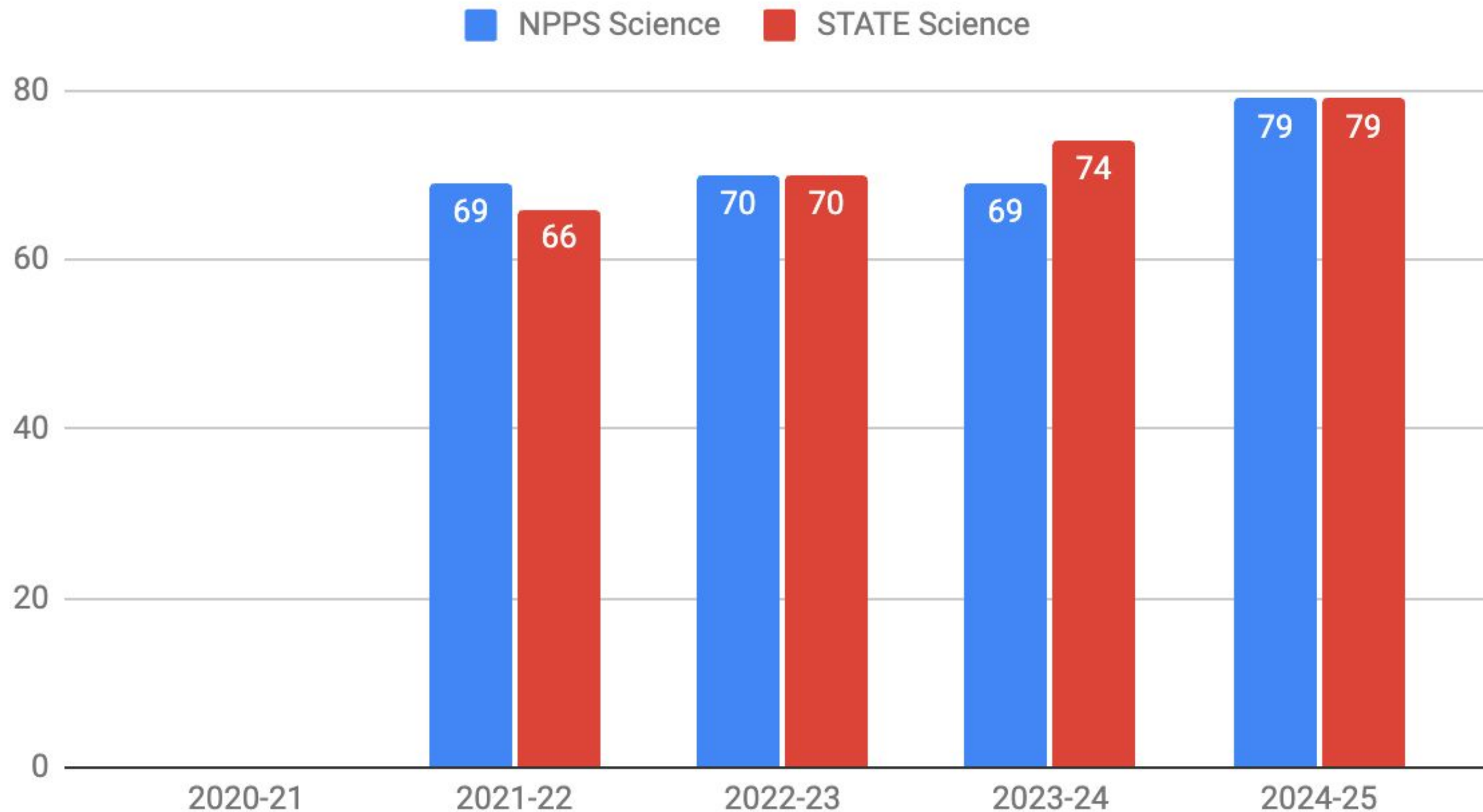
## Grades 3-8



# NSCAS Science Growth Proficiency Trends

## Grades 3-8

NSCAS Science Overall Scores Grades 3-8





# State ACT Assessment

# State ACT Defined

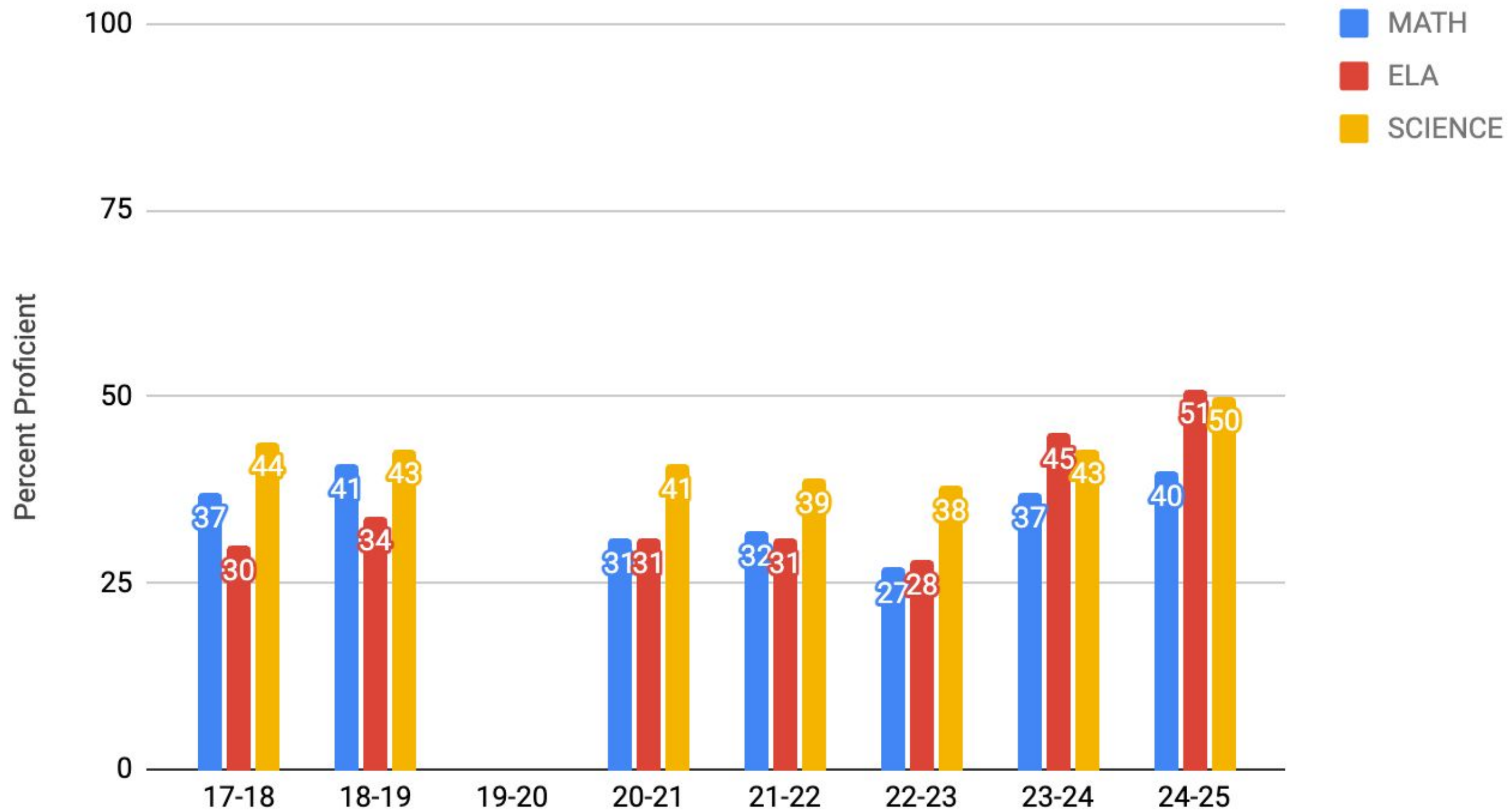
Public school third-year high school cohort students participate in ACT Reading, English, Math, Science and Writing each spring, except those identified as needing the alternate assessment. Districts are allowed 1% or less of the Special Education population of the third-year cohort to participate in the alternate assessment.

The percentage of overall proficiency in meeting the standards is calculated based upon the percentage of students scoring “On Track” and “ACT Benchmark” levels.

- “Developing” students are likely to need developmental courses before being able to access credit-bearing first-year courses in the majority of Nebraska postsecondary institutions.
- “On Track” students are approaching the ACT College Readiness Benchmark and are likely to be able to access credit-bearing first-year related content courses at some Nebraska postsecondary institutions without remediation.
- “ACT Benchmark” students that meet or exceed the ACT College Readiness Benchmark are equipped to enroll and succeed in a credit-bearing first year course at a 2 or 4 year institution, trade school, or technical school. Students have at least a 50% chance of getting a B or better and a 75% chance of getting a C or better in those courses.

# NPPSD ACT Grade 11 Trend Proficiency Data

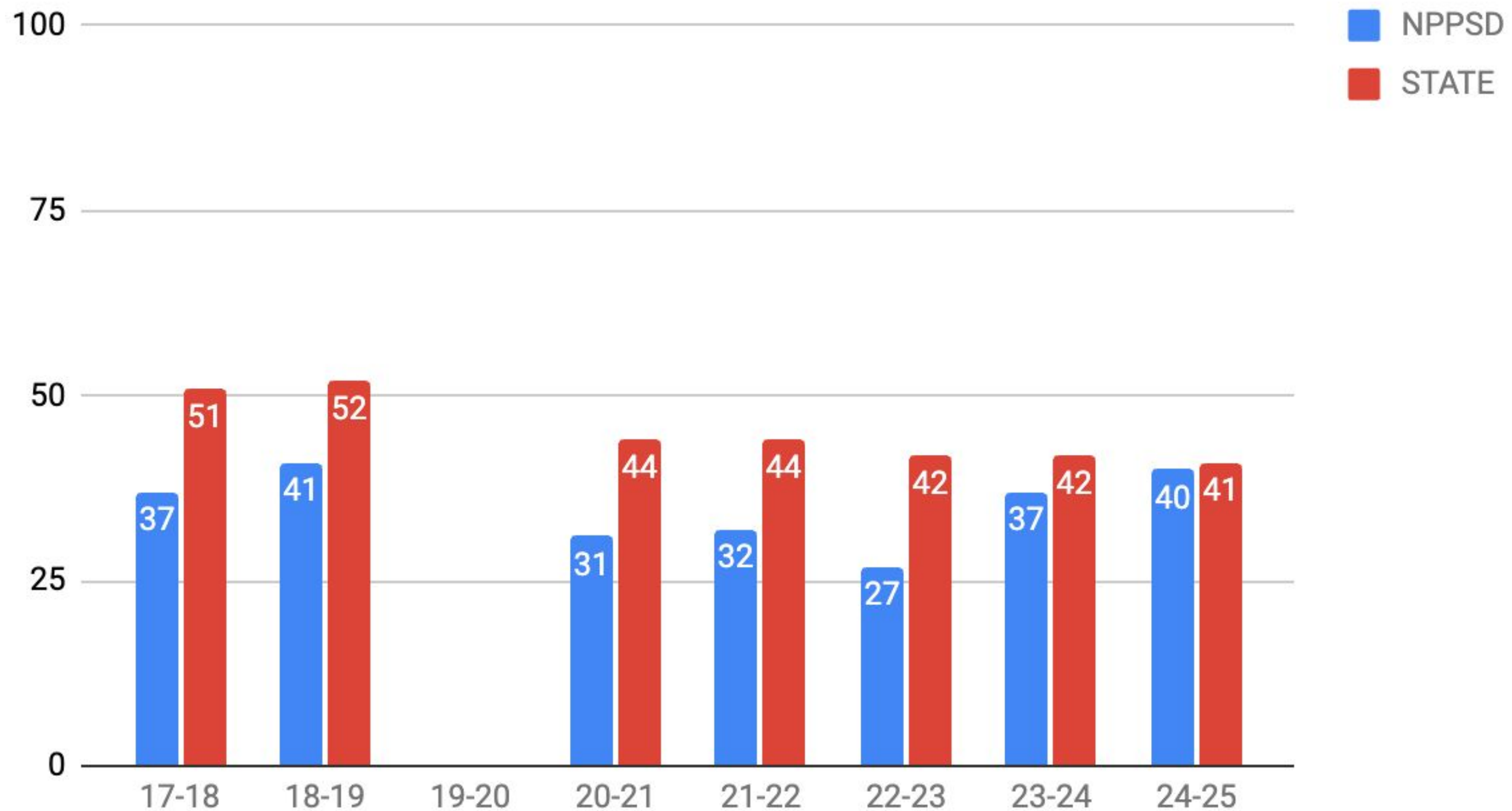
NPPSD State ACT Trend Proficiency Levels



# NPPSD Math ACT vs State ACT

## Trend Proficiency Levels

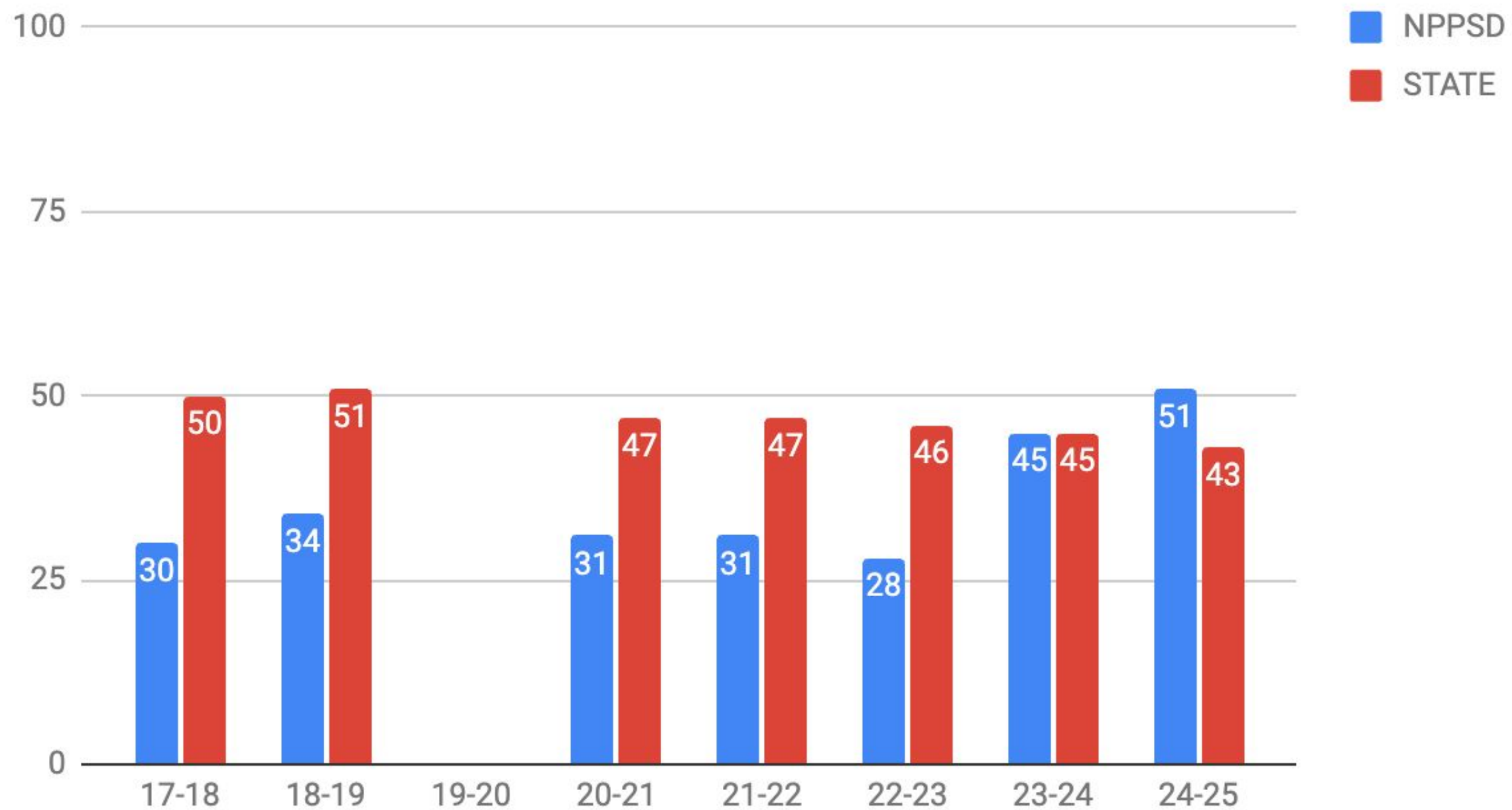
NPPSD Math ACT vs State ACT Proficiency Levels



# NPPSD ELA ACT vs State ACT

## Trend Proficiency Levels

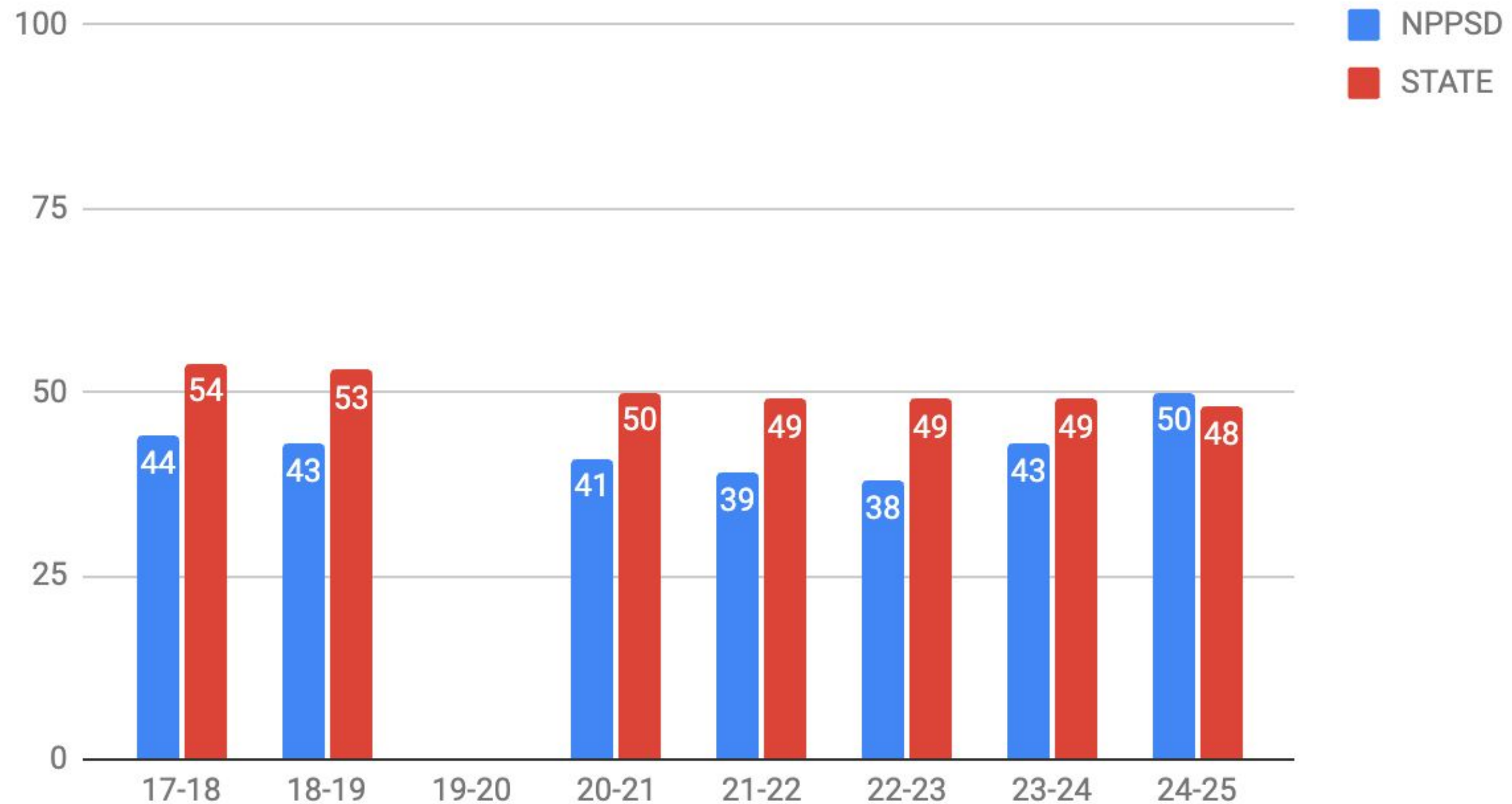
NPPSD ELA ACT vs State ACT Proficiency Levels



# NPPSD Science ACT vs State ACT

## Trend Proficiency Levels

NPPSD Science ACT vs STATE ACT Proficiency Levels



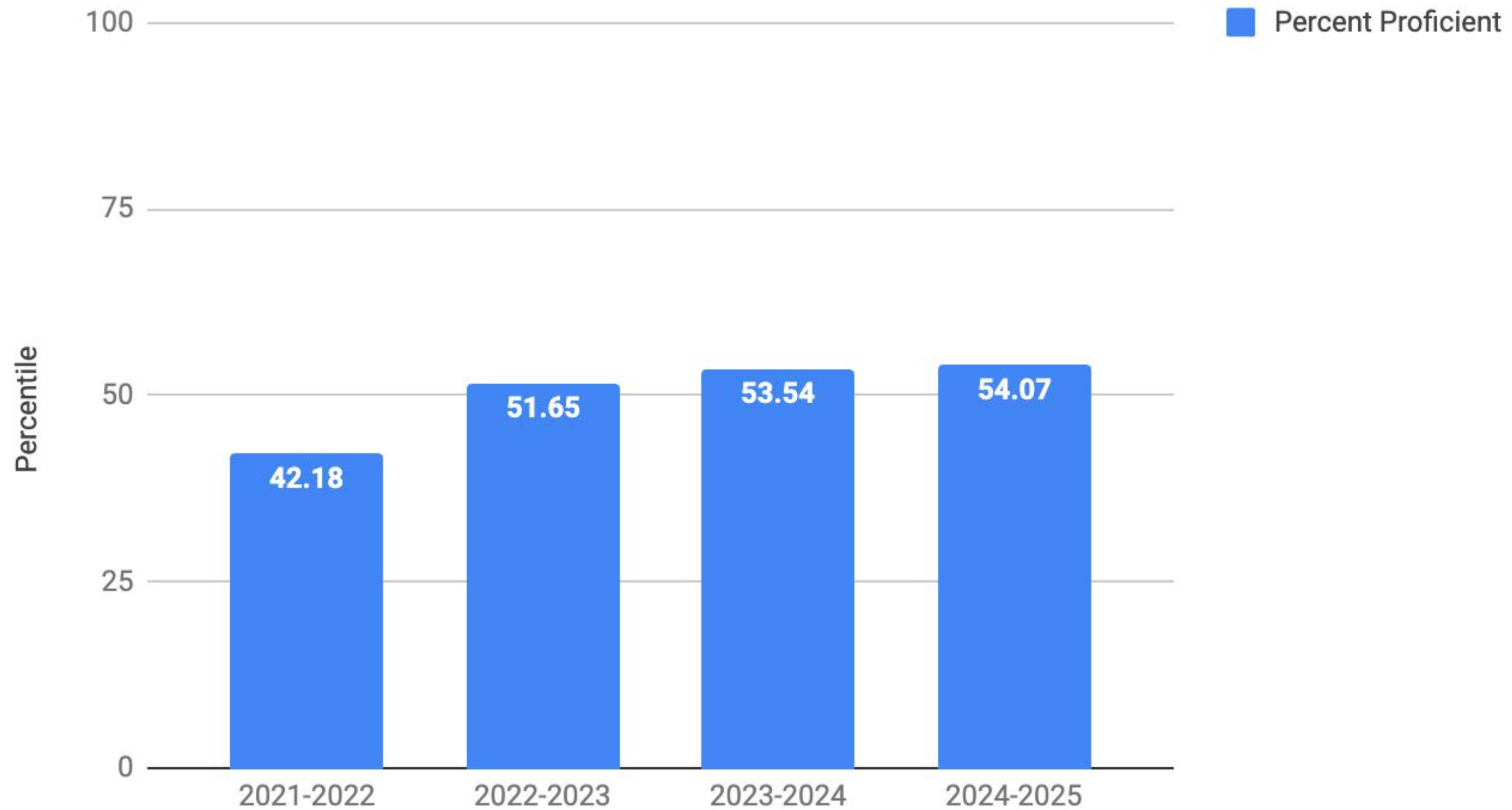
# NPPSD State ACT Grade 11

## Trend Composite Data

State ACT-11th Grade	Composite	Math	Science	STEM	English	Reading	Writing	ELA	
Spring 2025	# of Students 265	18.3	17.7	18.8	18.5	17.6	18.8	6.1	17.9
Spring 2024	# of Students 263	17.8	17.5	18.2	18.1	16.7	18.2	6.2	17.1
Spring 2023	# of Students 273	17.2	17.1	17.7	17.6	15.6	17.9	5.4	15.5
Spring 2022	# of Students 284	17	17.3	17.8	17.8	15.2	17.2	5.6	15.5

# NPPSD Overall Annual Proficiency Levels

## NPPSD Overall Annual Proficiency Levels





**Questions?**

**Thank you!**



# 2026-2027 Calendar



July 2026							July	January 2027							January
Su	M	Tu	W	Th	F	Sa		Su	M	Tu	W	Th	F	Sa	
			1	2	3	4	4						1	2	1
5	6	7	8	9	10	11	Independence day	3	4	5	6	7	8	9	4
12	13	14	15	16	17	18	6-9	10	11	12	13	14	15	16	No School - Holiday
19	20	21	22	23	24	25	New Teacher Onboarding	17	18	19	20	21	22	23	Start of 2nd Semester
26	27	28	29	30	31			24	25	26	27	28	29	30	
								31							

August 2026							August	February 2027							February	
Su	M	Tu	W	Th	F	Sa		Su	M	Tu	W	Th	F	Sa		
						1	3-5			1	2	3	4	5	6	11
2	3	4	5	6	7	8	New Teachers Report	7	8	9	10	11	12	13	12	
9	10	11	12	13	14	15	6, 7, 10 & 11	14	15	16	17	18	19	20	No School- P/T Conferences	
16	17	18	19	20	21	22	All Teachers Report (PD)	21	22	23	24	25	26	27	No School- P/T Conferences	
23	24	25	26	27	28	29	7, 10 & 11	28							K-12 P/T Conferences (1:00-8:00pm)	
30	31						Para's Report								K-12 P/T Conferences (8:00am-12:00pm)	
							Professional Worktime								No School	
							12									
							First Day K-9									
							13									
							First Day 10-12									

September 2026							September	March 2027							March		
Su	M	Tu	W	Th	F	Sa		Su	M	Tu	W	Th	F	Sa			
			1	2	3	4	5	7			1	2	3	4	5	6	10
6	7	8	9	10	11	12	Labor Day (No school)	7	8	9	10	11	12	13	11		
13	14	15	16	17	18	19	No School- P/T Conferences	14	15	16	17	18	19	20	Professional Development		
20	21	22	23	24	25	26	No School- P/T Conferences	21	22	23	24	25	26	27	12		
27	28	29	30				K-12 P/T Conferences (1:00pm-8:00pm)	28	29	30	31				No School		
							K-12 P/T Conferences (8:00am-12:00pm)								26		
															No School-Holiday		
															29		
															No School-Holiday		

October 2026							October	April 2027							April
Su	M	Tu	W	Th	F	Sa		Su	M	Tu	W	Th	F	Sa	
				1	2	3	14					1	2	3	
4	5	6	7	8	9	10	End of Quarter 1 (Student Days-43 Staff-49)	4	5	6	7	8	9	10	
11	12	13	14	15	16	17	Professional Development	11	12	13	14	15	16	17	
18	19	20	21	22	23	24	No School	18	19	20	21	22	23	24	
25	26	27	28	29	30	31		25	26	27	28	29	30		

November 2026							November	May 2027							May	
Su	M	Tu	W	Th	F	Sa		Su	M	Tu	W	Th	F	Sa		
1	2	3	4	5	6	7	25-27								1	9
8	9	10	11	12	13	14	No School-Holiday	2	3	4	5	6	7	8	14	
15	16	17	18	19	20	21		9	10	11	12	13	14	15	17	
22	23	24	25	26	27	28		16	17	18	19	20	21	22	18-21	
29	30							23	24	25	26	27	28	29	Inclement Weather Makeup days	
								30	31						31	
															2026-2027: Student Days-173 Staff-185	

December 2026							December	June 2027							June	
Su	M	Tu	W	Th	F	Sa		Su	M	Tu	W	Th	F	Sa		
			1	2	3	4	5	18			1	2	3	4	5	2:30 Early Dismissal Professional Learning
6	7	8	9	10	11	12	End of Quarter 2 (Student Days-42 Staff-44)	6	7	8	9	10	11	12	Professional Development/Worktime	
13	14	15	16	17	18	19	Professional Worktime	13	14	15	16	17	18	19	Parent Teacher Conferences	
20	21	22	23	24	25	26	No School-Holiday	20	21	22	23	24	25	26	No School	
27	28	29	30	31				27	28	29	30				Quarter Begins or Ends	

# Board Vacancy Timeline

December 9th, 2025 - Resignation Effective and Applications Open

January 2nd, 2026 - Applications/Letters of Interest due to the Superintendent's Office

January 5th, 2026 - Applications/Letters of Interest forwarded to the Board

January 8, 2026 - Interview of applicants and Appointment of new board member at Special meeting

January 12th, 2026 - New Board member sworn in at the January Regular Board meeting



November 20, 2025

Dr. Damon McDonald & Dr. Todd Rhodes  
Associate Superintendent / District Superintendent  
North Platte Public Schools  
301 West F  
North Platte, NE 69101

Dear Dr. McDonald and Dr. Rhodes,

NebraskaLand Bank ("Bank") appreciates the opportunity to provide a proposal on an estimated \$5,000,000 Tax Anticipation Revolving Line of Credit for the North Platte Public Schools to obtain short term working capital financing, if necessary. We hope you find our proposal financially beneficial to our public school system.

Initial Loan Amount: Revolving Line of Credit with an initial credit limit of \$5,000,000.00.

Loan Increase: Upon a properly authorized request, this credit limit may be increased within 15-days of request up to a total credit limit of \$10,000,000.00, as long as the statutory limits are within conformity.

Interest rate: 4.45% Fixed interest rate, per annum (calculated 365/360)

Early redemption: The loan may be paid off at any time without penalty.

Term/Amortization: The credit line shall have a maturity date of September 30, 2026 with all principal and interest due by maturity. Interest will only be accrued on a daily interest basis for funds you would opt to draw on the credit line.

Fees: The Bank would charge a total origination fee of \$2,150 to reimburse the Bank for the origination costs, including use of outside legal counsel to prepare and review of documents. This fee would not include any review by counsel you would opt to complete for NPPS. The Bank's attorney fees for documentation production will NOT be an additional cost on top of the \$2,150.

If the Borrower would opt to move the credit limit to \$10,000,000, the Borrower would pay an additional origination fee of \$4,000 to help defuse the additional costs of the Bank's capital reserve requirements. This additional fee would be pro-rated if you opted to increase the credit limit partially between \$5,000,000 & \$10,000,000.

*local people. local decisions. local ownership.*

1400 South Dewey | P.O. Box 829 | North Platte, NE 69103 | 308.534.2100 | Fax 308.534.7596 | [NebraskaLandBank.com](http://NebraskaLandBank.com)



# NEBRASKALAND BANK

Accounts: NPPS would agree to maintain the existing account relationships with the Bank during the term of the loan (9/30/26).

Our Bank appreciates the opportunity to assist you with the potential use of Tax Anticipation Notes while the school system is maintaining depository relationships with our Bank. We have been working closely with our legal counsel to develop useful templates to be able to generate this financing with low origination expenses. All deposit funds will continue to be FDIC insured or fully pledged according to your guidelines.

In addition to such other documents and closing certificates as are typical and customary for a transaction of this kind, the Bank shall be provided with an opinion of counsel that the obligations are tax-exempt. The loan agreement shall also contain the typical language for conditional commitments that allow the Bank to not have to reserve for the commitment until advances are completed.

This proposal is subject to the completion of final documentation deemed acceptable to the Bank, along with proper confirmation of tax-exempt status. The proposed Loan shall close by no later than March 1, 2026. The timing of funding draws would be at your discretion, subject to the terms of the loan agreement.

On behalf of NebraskaLand Bank, we appreciate the significant responsibility you have in managing the cash flow from various sources of revenue while meeting your core objective of educating our youth. Therefore, we are pleased to provide you with this proposal. If you would have any questions or feedback, please feel welcome to contact either of us at (308) 534-2875.

Sincerely,



Ty J. Lucas  
EVP/Chief Lending Officer  
[tlucas@nlmb.com](mailto:tlucas@nlmb.com)

*local people. local decisions. local ownership.*

1400 South Dewey | P.O. Box 829 | North Platte, NE 69103 | 308.534.2100 | Fax 308.534.7596 | [NebraskaLandBank.com](http://NebraskaLandBank.com)



## **RESOLUTION TO BORROW MONEY**

WHEREAS, the Board of Education of the North Platte Public School District (Lincoln County School District 56-0001) (the “Board” and the “School District” respectively) desires to obtain financing from NebraskaLand Bank (the “Bank”) to pay for the School District’s operating costs and other lawful purposes, subject to the terms of the proposal submitted by the Bank to the School District, a copy of which is attached hereto (the “Proposal”), and subject to the terms and conditions of a Tax Anticipation Loan Agreement and Line of Credit Promissory Note to be prepared by the Bank (collectively the “Agreement”); and

WHEREAS, the School District may borrow money to the amount of seventy percent of the unexpended balance of total anticipated receipts of the general fund, special building fund, bond fund, or qualified capital purpose undertaking fund for the current school fiscal year and the following school fiscal year; and

WHEREAS, the School District may execute and deliver in evidence thereof its promissory notes which it is authorized and empowered to make and negotiate, bearing a rate of interest set by the Board and maturing not more than two school fiscal years from the date thereof; and

WHEREAS, such notes, before they are negotiated, shall be presented to and registered by the School District’s treasurer and shall be payable out of the funds collected by the School District in the order of its registry after the payment of prior registered warrants but prior to the payment of any warrant subsequently registered, except that if both warrants and notes are registered, the total of such registered notes and warrants shall not exceed one hundred percent of the unexpended balance of the total anticipated receipts of the general fund, special building fund, bond fund, or qualified capital purpose undertaking fund of such district for the current school fiscal year and the following school fiscal year; and

WHEREAS, the Board believes it is in the School District’s best interest to accept the Proposal and to obtain financing on the terms and subject to the conditions set forth therein;

THEREFORE BE IT RESOLVED, that the Board approves and consents to the terms set forth in the Proposal. The Board authorizes, empowers, and directs the following individuals to do the following:

1. The Superintendent and Executive Director of Finance, Facilities and Operations shall negotiate and finalize the Agreement on terms and conditions consistent with the Proposal, in the initial amount of \$5,000,000, with the option to increase such amount to \$10,000,000 as provided in the Proposal, with a maturity date of September 30, 2026, and with an interest rate of 4.45%;
2. The Board President and Board Secretary shall execute, acknowledge and deliver, on behalf of the School District, the Agreement and all other documents and instruments required by the Bank in connection therewith, including, but not limited to, all promissory notes, security agreements and financing statements;
3. The Board President and Board Secretary shall execute all other documents and take all other actions as may be necessary to exercise the rights and perform the School District’s obligations arising under the Agreement, including but not limited to presenting to the Board Treasurer for registration any promissory note or any other and/or other documents desired or required by law; and

4. The following individuals/employment positions are hereby authorized to request advances or draws upon the loan: Superintendent and Executive Director of Finance, Facilities and Operations.

The undersigned hereby certify that the Board of Education adopted this Resolution at a regular meeting of the Board.

Dated: December 8, 2025

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President of the Board of Education

ATTEST:

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Secretary of the Board of Education

**North Platte Public Schools**



**Audit Presentation For the Year Ended  
August 31, 2025**

# Summary of Governmental & Proprietary Fund End Balances

<b>Fund</b>	<b>08/31/25</b>	<b>08/31/24</b>	<b>Change</b>
General	\$8,357,619	\$7,335,114	\$1,022,505
Bond	\$28,277	\$28,182	\$95
Building	\$302,167	\$191,712	\$110,455
Cooperative	\$18,643	\$16,894	\$1,749
QCPU	\$493,966	\$1,087,146	(\$593,180)
Activities	\$1,374,452	\$1,393,961	(\$19,509)
School Nutrition	\$1,074,276	\$1,088,393	(\$14,117)
<b>Total</b>	<b>\$11,649,400</b>	<b>\$11,141,402</b>	<b>\$507,998</b>

# Governmental & Proprietary Fund Receipts (Summary - General, Activities, QCPU, Other)

	<b>08/31/2025</b>	<b>08/31/2024</b>	<b>Change</b>
Property Taxes	\$19,919,789	\$27,484,103	(\$7,564,314)
Motor Vehicle/Carline Taxes	\$2,659,746	\$2,544,514	\$115,232
County Sources	\$414,800	\$372,251	\$42,549
State Receipts	\$26,972,167	\$18,669,603	\$8,302,564
Federal Receipts	\$4,471,948	\$5,807,938	(\$1,335,990)
Other (Interest, Grants, Local, Activities)	\$1,951,666	\$1,508,755	\$442,911
<b>Total Revenues</b>	<b>\$56,390,116</b>	<b>\$56,387,164</b>	<b>\$2,952</b>

## Governmental & Proprietary Fund Disbursements (Summary)

	<b>08/31/2025</b>	<b>08/31/2024</b>	<b>Change</b>
Instruction	\$28,458,561	\$28,250,990	\$207,571
Federal & State Programs	\$4,115,164	\$6,622,303	(\$2,507,139)
Support	\$13,090,639	\$11,745,711	\$1,344,928
General/Administration	\$7,685,434	\$7,049,699	\$635,735
Debt Service	\$843,883	\$840,194	\$3,689
Capital Outlay/Other	\$1,674,370	\$1,657,429	\$16,941
<b>Total Disbursements</b>	<b>\$55,868,051</b>	<b>\$56,166,326</b>	<b>(\$298,275)</b>

# **Summary of Findings and Responses**

## **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.**

## **Summary of Findings and Responses**

- **We encountered no significant difficulties in dealing with management in performing and completing our audit.**
- **Management has corrected all misstatements. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.**

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1

NORTH PLATTE, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
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NORTH PLATTE, NEBRASKA  
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**DANA F. COLE  
& COMPANY LLP**  
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 Audit of the 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, 2025, 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, 2025, 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 29 - 48 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 29 - 48 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 29 - 48 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 49 - 53 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 November 4, 2025, 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 J Cole + Company, LLP

Grand Island, Nebraska  
November 4, 2025

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, 2025

FUNCTIONS/PROGRAMS	Net (Disbursements) Receipts and Changes in Net Position						
	Program Receipts			Primary Government			Component
	Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	School District Total	School Foundation
Primary government							
Governmental activities							
Regular instruction	22,431,612			(22,431,612)		(22,431,612)	
Special education	5,940,218		4,612,030	(1,328,188)		(1,328,188)	
Summer school	86,731			(86,731)		(86,731)	
Support services							
Pupils	4,934,086	1,248,511		(3,685,575)		(3,685,575)	
Staff	2,033,186			(2,033,186)		(2,033,186)	
Operation and maintenance of plant	5,599,985			(5,599,985)		(5,599,985)	
Pupil transportation - regular and special education	523,382		58,435	(464,947)		(464,947)	
General and administrative							
General administration							
Board of Education	963,866			(963,866)		(963,866)	
Superintendent	407,516			(407,516)		(407,516)	
District legal services	19,695			(19,695)		(19,695)	
Office of the Principal	3,274,547			(3,274,547)		(3,274,547)	
Business services	3,019,810			(3,019,810)		(3,019,810)	
Community services operations	214,059			(214,059)		(214,059)	
Other grants and private interests	137,028		91,573	(45,455)		(45,455)	
State categorical programs	419,331		321,292	(98,039)		(98,039)	
Federal programs	3,695,833		4,471,948	776,115		776,115	
Debt service							
Principal	830,000			(830,000)		(830,000)	
Interest	13,883			(13,883)		(13,883)	
Capital outlay	1,323,283			(1,323,283)		(1,323,283)	
Total governmental activities	55,868,051	1,248,511	9,555,278	(45,064,262)		(45,064,262)	



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, 2025

CHANGE IN NET POSITION	Program Receipts			Net (Disbursements) Receipts and Changes in Net Position			Component	
	Disbursements	Charges	Operating	Primary Government			Unit	
		for Services	for	Grants and Contributions	Governmental Activities	Business-Type Activities	School District Total	School Foundation
NET POSITION, beginning of year				522,065	(14,117)	507,948	204,925	
NET POSITION, end of year				<u>10,053,009</u>	<u>1,088,393</u>	<u>11,141,402</u>	<u>1,944,654</u>	
ASSETS				<u>10,575,074</u>	<u>1,074,276</u>	<u>11,649,350</u>	<u>2,149,579</u>	
Cash and certificates of deposit				4,382,450	1,074,276	5,456,726	294,846	
Cash at county treasurer				6,192,624		6,192,624		
Investments							<u>1,862,002</u>	
TOTAL ASSETS				<u>10,575,074</u>	<u>1,074,276</u>	<u>11,649,350</u>	<u>2,156,848</u>	
LIABILITIES								
Credit card payable							4,923	
Payroll taxes payable							<u>2,346</u>	
TOTAL LIABILITIES							<u>7,269</u>	
NET POSITION								
Restricted							302,167	
Capital outlay				302,167		302,167		
Debt service				522,193		522,193		
School Nutrition Fund					1,074,276	1,074,276		
Endowment							644,771	
Unrestricted				9,750,714		9,750,714	<u>1,504,808</u>	
TOTAL NET POSITION				<u>10,575,074</u>	<u>1,074,276</u>	<u>11,649,350</u>	<u>2,149,579</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, 2025

	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	19,200,565		226,068	493,156	19,919,789	
Motor vehicle taxes	2,572,809				2,572,809	
Carline tax	84,032		750	2,155	86,937	<i>26,59746</i>
Interest	109,737	22,284			132,021	
Other local sources	115,740				115,740	
Student activities		1,248,511			1,248,511	
County sources	414,800				414,800	
State receipts	26,591,463		98,535	282,169	26,972,167	
Federal receipts	3,969,334			502,614	4,471,948	
Other sources	24,151			431,243	455,394	
Total receipts	53,082,631	1,270,795	325,353	1,711,337	56,390,116	
<b>DISBURSEMENTS</b>						
Regular instruction	22,431,612				22,431,612	
Special education	5,940,218				5,940,218	
Summer school	86,731				86,731	
Support services						
Pupils	3,420,782	1,513,304			4,934,086	
Staff	2,017,335			15,851	2,033,186	
Operation and maintenance of plant	5,489,731		62,042	48,212	5,599,985	
Pupil transportation - regular and special education	523,382				523,382	

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, 2025

	Major Funds					
	General Fund	Activities Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds	
DISBURSEMENTS (Continued)						
General and administrative	963,866				963,866	
General administration	407,516				407,516	
Board of Education	19,695				19,695	
Superintendent	3,274,547				3,274,547	
District legal services	3,019,810				3,019,810	
Office of the Principal	214,059				214,059	
Business services	137,028				137,028	
Community services	333,687			85,644	419,331	
Other grants and private interests	3,376,075			319,758	3,695,833	
State categorical programs						
Federal programs						
Debt service						
Principal			830,000		830,000	
Interest			13,883		13,883	
Capital outlay	181,052		12,608	1,129,623	1,323,283	
Total disbursements	51,837,126	1,513,304	918,533	1,599,088	55,868,051	
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	1,245,505	(242,509)	(593,180)	112,249	522,065	
OTHER FINANCING SOURCES (USES)						
Transfers in		223,000			223,000	
Transfers out	(223,000)				(223,000)	
Total other financing sources (uses)	(223,000)	223,000			(223,000)	

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, 2025

	Major Funds					
	General Fund	Activities Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Funds	Total Governmental Funds	
NET CHANGE IN FUND BALANCES	1,022,505	(19,509)	(593,180)	112,249	522,065	
FUND BALANCES, beginning of year (as restated)	7,335,114	1,393,961	1,087,146	236,788	10,053,009	
FUND BALANCES, end of year	<u>8,357,619</u>	<u>1,374,452</u>	<u>493,966</u>	<u>349,037</u>	<u>10,575,074</u>	
ASSETS						
ASSETS						
Cash (claim on cash) and certificates of deposit	2,360,785	1,374,452	443,287	203,926	4,382,450	
County treasurers' balances	5,996,834		50,679	145,111	6,192,624	
TOTAL ASSETS	<u>8,357,619</u>	<u>1,374,452</u>	<u>493,966</u>	<u>349,037</u>	<u>10,575,074</u>	
FUND BALANCES						
FUND BALANCES						
Restricted						
Capital outlay				302,167	302,167	
Debt services			493,966	28,227	522,193	
Committed						
Student activities		1,374,452		18,643	1,393,095	
Assigned						
Capital outlay	2,794,727				2,794,727	
Employee benefits	46,565				46,565	
Subsequent year's budget	407,025				407,025	
Unassigned	5,109,302				5,109,302	
TOTAL FUND BALANCES	<u>8,357,619</u>	<u>1,374,452</u>	<u>493,966</u>	<u>349,037</u>	<u>10,575,074</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, 2025

	School Nutrition Fund
ASSETS	
Cash and certificates of deposit	<u>1,074,276</u>
NET POSITION	
Restricted	<u>1,074,276</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, 2025

	School Nutrition Fund
<b>OPERATING RECEIPTS</b>	
Interest	523
Student and adult lunch sales	615,785
State sources	19,823
Federal sources	2,287,168
Other nonrevenue receipts	47,481
Total operating receipts	<u>2,970,780</u>
<b>OPERATING DISBURSEMENTS</b>	
Salaries - clerical and paraprofessional staff	90,017
Employee benefits	27,098
Purchased services	2,790,692
Supplies	33,486
Capital outlay	43,604
Total operating disbursements	<u>2,984,897</u>
<b>OPERATING RECEIPTS UNDER DISBURSEMENTS</b>	<b>(14,117)</b>
<b>NET POSITION, beginning of year</b>	<u><b>1,088,393</b></u>
<b>NET POSITION, end of year</b>	<u><b>1,074,276</b></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.

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.

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.

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 revenue or

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)

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 five 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. As of August 31, 2025, all of the District's deposits with financial institutions were fully insured by FDIC coverage and pledged collateral through the Nebraska Single-Bank Pooled Collateral Program (SBPC) pursuant to Nebraska statutes. 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. The SBPC program allows participating banks to aggregate their total public deposits and to pledge collateral against its entire portfolio of public deposits rather than pledging per entity. As the program administrator, the Nebraska Bankers Insurance and Services Company (NBISCO) collects, confirms and reports bank compliance with mandated pledging requirement on a monthly basis. Collateral is pledged to NBISCO. In the event of bank closure, the pledged collateral would be assigned to the Nebraska Department of Banking and Finance (NDBF) for liquidation and payment to impacted political subdivisions.

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, 2025.

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

NOTE 2. CASH AND INVESTMENTS (Continued)

Risks

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

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

NOTE 3. 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.

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)

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.

For the fiscal year ended August 31, 2025, 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, 2025, at fair value on a recurring basis.

	Total	Level 1	Level 2	Level 3
Mutual Funds	1,862,002	1,862,002		
Certificate of Deposits	201,878	201,878		
Total	<u>2,063,880</u>	<u>2,063,880</u>		

The carrying amounts, market value, unrealized gains, and unrealized losses of the Level 1 marketable securities at August 31, 2025, are as follows:

	Cost or Amortized Cost	Unrealized Gain	Fair Value
Mutual Funds	<u>1,423,921</u>	<u>438,081</u>	<u>1,862,002</u>

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)

Fair Value on a Recurring Basis (Continued)

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.

NOTE 4. FUNDS HELD BY COUNTY TREASURER

The following funds were held by the county treasurer at August 31, 2025. These funds were transferred to the District subsequent to the fiscal year end August 31, 2025.

	General Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Total
Lincoln County	<u>5,996,834</u>	<u>12</u>	<u>145,099</u>	<u>50,679</u>	<u>6,192,624</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, 2024, 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

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

NOTE 5. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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.

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 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025 was \$2,994,949.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$32,256,020. Total covered payroll was \$31,204,668. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

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

NOTE 5. RETIREMENT PLAN (Continued)

Plan Fiduciary Net Position

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

NOTE 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, 2025, are as follows:

Bonds outstanding, September 1, 2024	1,350,000
Payments of current maturities	<u>(830,000)</u>
Bonds outstanding, August 31, 2025	<u>520,000</u>
Current maturities within one year	<u>255,000</u>

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

Debt service requirements at August 31, 2025, were as follows:

Years Ended August 31,	2020 Series Bonds Payable		
	Principal	Interest	Total
2026	255,000	5,824	260,824
2027	<u>265,000</u>	<u>1,988</u>	<u>266,988</u>
	<u>520,000</u>	<u>7,812</u>	<u>527,812</u>

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

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.

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.

At August 31, 2025, a schedule of the future minimum lease payments required under the above is as follows:

Years Ending August 31,	Amount
2026	72,334
2027	72,334
2028	72,334
2029	61,899
	<u>278,901</u>

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	935,932
Regular instruction	Employee Benefit	118,500
Student support	Activities	223,000
		<u>1,277,432</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, 2025, and have a value of \$2,139,798.

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, 2025, net of contingent rentals, which are insignificant in amount:

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

NOTE 13. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events for potential recognition or disclosure through November 4, 2025, the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

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, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
<b>RECEIPTS</b>					
<b>Taxes</b>					
Property taxes	19,200,565				19,200,565
Carlisle tax	84,032				84,032
Motor vehicle taxes	2,572,809				2,572,809
Interest	4,143	104,224	1,370		109,737
Other local sources	115,740				115,740
County sources	414,800				414,800
State sources	26,591,463				26,591,463
Federal sources	3,969,334				3,969,334
Other sources	24,151				24,151
<b>Total receipts</b>	<u>52,977,037</u>	<u>104,224</u>	<u>1,370</u>		<u>53,082,631</u>
<b>DISBURSEMENTS</b>					
Regular instruction	22,208,990	1,140,527	217,095	(1,135,000)	22,431,612
Special education	5,940,218				5,940,218
Summer school	86,731				86,731
Support services					
Pupils	3,420,782				3,420,782
Staff	2,135,835			(118,500)	2,017,335
Operation and maintenance of plant	5,641,663			(151,932)	5,489,731
Pupil transportation - regular	503,538			(75,000)	428,538
Pupil transportation - special education	94,844				94,844
General and administrative					
General administration	963,866				963,866
Board of Education	407,516				407,516
Superintendent					

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, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
DISBURSEMENTS (Continued)					
General and administrative (Continued)					
General administration (Continued)					
District legal services	19,695				19,695
Office of the Principal	3,274,547				3,274,547
Business services	3,253,810			(234,000)	3,019,810
Community services	214,059				214,059
Other grants and private interests	137,028				137,028
State categorical programs	333,687				333,687
Federal programs	3,376,075	181,052			3,376,075
Capital outlay					181,052
Total disbursements	<u>52,012,884</u>	<u>1,321,579</u>	<u>217,095</u>	<u>(1,714,432)</u>	<u>51,837,126</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>964,153</u>	<u>(1,217,355)</u>	<u>(215,725)</u>	<u>1,714,432</u>	<u>1,245,505</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	660,000	935,932	118,500	(1,714,432)	(223,000)
Transfers out	(223,000)				(223,000)
Total other financing sources (uses)	<u>437,000</u>	<u>935,932</u>	<u>118,500</u>	<u>(1,714,432)</u>	<u>(223,000)</u>
NET CHANGE IN FUND BALANCES	<u>1,401,153</u>	<u>(281,423)</u>	<u>(97,225)</u>		<u>1,022,505</u>
FUND BALANCE, beginning of year	<u>4,115,174</u>	<u>3,076,150</u>	<u>143,790</u>		<u>7,335,114</u>
FUND BALANCE, end of year	<u>5,516,327</u>	<u>2,794,727</u>	<u>46,565</u>		<u>8,357,619</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, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
<b>ASSETS</b>					
<b>ASSETS</b>					
Cash and certificates of deposit	(480,507)	2,794,727	46,565		2,360,785
County treasurers' balances	<u>5,996,834</u>				<u>5,996,834</u>
<b>TOTAL ASSETS</b>	<u>5,516,327</u>	<u>2,794,727</u>	<u>46,565</u>		<u>8,357,619</u>
<b>FUND BALANCE</b>					
<b>FUND BALANCE</b>					
Assigned					
Capital outlay		2,794,727			2,794,727
Employee benefits			46,565		46,565
Subsequent year's budget	407,025				407,025
Unassigned	<u>5,109,302</u>				<u>5,109,302</u>
<b>TOTAL FUND BALANCE</b>	<u>5,516,327</u>	<u>2,794,727</u>	<u>46,565</u>		<u>8,357,619</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, 2025

	Bond Fund	Special Building Fund	Cooperative Fund	Total
<b>RECEIPTS</b>				
Local receipts				
Property taxes	45	493,111		493,156
Carline tax		2,155		2,155
State receipts		282,169		282,169
Federal receipts		502,614		502,614
Other		413,643	17,600	431,243
Total receipts	<u>45</u>	<u>1,693,692</u>	<u>17,600</u>	<u>1,711,337</u>
<b>DISBURSEMENTS</b>				
Instructional support			15,851	15,851
Operation and maintenance of plant		48,212		48,212
State programs		85,644		85,644
Federal programs		319,758		319,758
Capital outlay		1,129,623		1,129,623
Total disbursements		<u>1,583,237</u>	<u>15,851</u>	<u>1,599,088</u>
RECEIPTS OVER DISBURSEMENTS	45	110,455	1,749	112,249
FUND BALANCES, beginning of year	<u>28,182</u>	<u>191,712</u>	<u>16,894</u>	<u>236,788</u>
FUND BALANCES, end of year	<u>28,227</u>	<u>302,167</u>	<u>18,643</u>	<u>349,037</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, 2025

	Bond Fund	Special Building Fund	Cooperative Fund	Total
ASSETS				
ASSETS				
Cash	28,215	157,068	18,643	203,926
Cash at county treasurers	<u>12</u>	<u>145,099</u>	<u>          </u>	<u>145,111</u>
 TOTAL ASSETS	 <u>28,227</u>	 <u>302,167</u>	 <u>18,643</u>	 <u>349,037</u>
FUND BALANCES				
FUND BALANCES				
Restricted				
Debt service	28,227			28,227
Capital outlay		302,167		302,167
Committed				
Student activities			18,643	18,643
Total fund balances	<u>28,227</u>	<u>302,167</u>	<u>18,643</u>	<u>349,037</u>
 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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>5,746,019</u>	<u>4,115,174</u>	<u>4,064,813</u>
RECEIPTS			
Local sources			
Taxes			
1100 Property taxes	29,239,511	19,200,565	25,897,798
1115 Carline tax	105,000	84,032	87,796
1125 Motor vehicle taxes	2,430,000	2,572,809	2,451,376
1510 Interest	1,000	4,143	5,177
1911 Local license fees and fines	20,000	24,167	27,983
1925 Corporate grants and private interests	105,000	91,573	175,592
Total local sources	<u>31,900,511</u>	<u>21,977,289</u>	<u>28,645,722</u>
County sources			
2110 Fines and license fees	<u>320,000</u>	<u>414,800</u>	<u>372,251</u>
State sources			
3110 State aid	9,360,128	9,360,128	9,780,783
3120 Special education	4,600,000	4,612,030	4,689,111
3125 Special education transportation	25,000	58,435	55,678
3130 Homestead exemption		1,095,769	1,039,783
3131 Property tax credit		9,832,471	1,752,665
3155 Textbook loan			19,044
3180 Pro-rate motor vehicle	60,000	72,445	72,649
3400 State apportionment	600,000	1,238,893	613,491
3535 Payments for high ability learners	25,000	27,886	
3540 State early childhood	400,000	90,886	142,408
3541 Early childhood endowment grants		186,000	188,333
3551 Career education			27,324
3590 Extended learning opportunity grants		16,520	13,840
Total state sources	<u>15,070,128</u>	<u>26,591,463</u>	<u>18,395,109</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)			
Federal sources			
4105 Universal Services Fund (E-Rate)		54,384	203,547
4212 Title I Part A Support for Improvement		37,397	
4416 IDEA Part C, Planning Region Team		15,945	19,785
4418 IDEA Part B, PEaK projects			17,007
4505 Title I, Part A: ESSA Improving Basic Programs Operated by Local Educational Agencies	1,091,707	1,504,089	914,789
4509 Title II, Part A ESSA Supporting Effective Instruction		160,965	217,727
4516 IDEA preschool (619)/IDEA enrollments/ poverty (619) base allocation		27,909	32,216
4518 IDEA Part B (611) base and enrollment poverty allocation	1,149,744	1,907,256	1,005,589
4521 IDEA Part B proportionate share		67,905	79,643
4523 IDEA special projects		32,502	29,833
4525 Federal vocational and applied technology education (Carl Perkins)	63,624	56,624	60,257
4530 Other federal categorical receipts	490,444	343,967	236,183
4531 Title IV, Part B ESSA 21st Century Community Learning Centers	163,182	175,810	181,953
4708 Medicaid in Public School (MIPS)	180,000		37,671
4709 Medicaid Administrative Activities (MAAPS)	1,986,843	308,329	185,244
4969 Title IV, Part A ESSA Student Support and Academic Enrichment Grants		134,342	7,294
4988 American Rescue Plan - Expanded Learning Collaborative Afterschool (ARP ESSER III)		16,100	56,232
4989 American Rescue Plan - Expanded Learning Collaborative Summer School (ARP ESSER III)		64,566	14,588
4991 McKinney-Vento Homeless		14,872	24,188
4997 Elementary and Secondary School Emergency Relief (CRRSA - ESSER II)			103,904
4998 Elementary and Secondary School Emergency Relief (ARP - ESSER III)			1,020,355
Total federal sources	5,125,544	3,969,334	4,448,005

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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)			
Nonrevenue receipts			
5200 Fund transfers in		660,000	
5690 Other nonrevenue receipts	5,000	24,151	97,448
Total nonrevenue receipts	<u>5,000</u>	<u>684,151</u>	<u>97,448</u>
Total receipts	<u>52,421,183</u>	<u>53,637,037</u>	<u>51,958,535</u>
TOTAL FUNDS AVAILABLE	<u>58,167,202</u>	<u>57,752,211</u>	<u>56,023,348</u>
DISBURSEMENTS			
Instructional services			
1100 Regular instruction	20,716,322	22,208,990	21,989,166
1200 Special education	5,886,378	5,940,218	5,602,253
1300 Summer school	500,000	86,731	72,603
Support services			
2100 Pupils	2,934,689	3,420,782	2,518,928
2200 Staff	2,338,919	2,135,835	2,313,965
2600 Operation and maintenance of plant	5,588,610	5,641,663	5,684,224
2710 Pupil transportation - regular	543,038	503,538	526,798
2712 Pupil transportation - special education	182,527	94,844	95,720
General and administrative			
General administration			
2310 Board of Education	948,752	963,866	761,428
2320 Superintendent	417,336	407,516	430,630
2330 District legal services	45,000	19,695	17,903
2410 Office of the Principal	3,269,049	3,274,547	3,141,953
2510 Fiscal services	3,222,539	3,253,810	2,931,785
3300 Community services operations	374,917	214,059	319,859
3400 Other grants and private interests	191,514	137,028	439,580
3500 State categorical programs	403,074	333,687	421,867
6000 Federal programs	5,125,544	3,376,075	4,304,496
8000 Activities Fund support	140,000	223,000	335,016
Total disbursements	<u>52,828,208</u>	<u>52,235,884</u>	<u>51,908,174</u>
FUND BALANCE, end of year	<u>5,338,994</u>	<u>5,516,327</u>	<u>4,115,174</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>(480,507)</u>	<u>(4,206,402)</u>
County treasurers		<u>5,996,834</u>	<u>8,321,576</u>
TOTAL FUND BALANCE		<u>5,516,327</u>	<u>4,115,174</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>4,009,967</u>	<u>3,076,150</u>	<u>2,584,409</u>
RECEIPTS			
Interest		104,224	71,857
Transfer from the General Fund	910,000	935,932	1,529,049
Total receipts	<u>910,000</u>	<u>1,040,156</u>	<u>1,600,906</u>
TOTAL FUNDS AVAILABLE	<u>4,919,967</u>	<u>4,116,306</u>	<u>4,185,315</u>
DISBURSEMENTS			
Capital outlay	4,919,967	181,052	323,130
Supplies		480,030	786,035
Transfer to the General Fund		660,497	
Total disbursements	<u>4,919,967</u>	<u>1,321,579</u>	<u>1,109,165</u>
FUND BALANCE, end of year	<u>                    </u>	<u>2,794,727</u>	<u>3,076,150</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>2,794,727</u>	<u>3,076,150</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>139,867</u>	<u>143,790</u>	<u>139,867</u>
<b>RECEIPTS</b>			
Nonprogram receipts		1,370	4,905
Transfers from the General Fund	<u>300,000</u>	<u>118,500</u>	<u>154,000</u>
Total receipts	<u>300,000</u>	<u>119,870</u>	<u>158,905</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u>439,867</u>	<u>263,660</u>	<u>298,772</u>
<b>DISBURSEMENTS</b>			
Early retirement or voluntary terminations	<u>300,000</u>	<u>217,095</u>	<u>154,982</u>
Total disbursements	<u>300,000</u>	<u>217,095</u>	<u>154,982</u>
FUND BALANCE, end of year	<u>139,867</u>	<u>46,565</u>	<u>143,790</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>46,565</u>	<u>143,790</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>1,273,682</u>	<u>1,393,961</u>	<u>1,521,021</u>
RECEIPTS			
Local sources			
Interest	20,000	22,284	36,938
Activities receipts	<u>1,800,000</u>	<u>1,248,511</u>	<u>1,074,117</u>
Total local sources	<u>1,820,000</u>	<u>1,270,795</u>	<u>1,111,055</u>
General Fund support	<u>200,000</u>	<u>223,000</u>	<u>335,016</u>
Total receipts	<u>2,020,000</u>	<u>1,493,795</u>	<u>1,446,071</u>
TOTAL FUNDS AVAILABLE	<u>3,293,682</u>	<u>2,887,756</u>	<u>2,967,092</u>
DISBURSEMENTS			
Other disbursements	<u>2,000,000</u>	<u>1,513,304</u>	<u>1,573,131</u>
FUND BALANCE, end of year	<u>1,293,682</u>	<u>1,374,452</u>	<u>1,393,961</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>1,374,452</u>	<u>1,393,961</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>1,055,286</u>	<u>1,088,393</u>	<u>1,081,288</u>
<b>RECEIPTS</b>			
Interest	1,000	523	420
Lunch sales	1,000,000	615,785	728,365
State sources	50,000	19,823	16,294
Federal sources	2,000,000	2,287,168	1,928,086
Other nonrevenue receipts		<u>47,481</u>	<u>33,965</u>
Total receipts	<u>3,051,000</u>	<u>2,970,780</u>	<u>2,707,130</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u>4,106,286</u>	<u>4,059,173</u>	<u>3,788,418</u>
<b>DISBURSEMENTS</b>			
Salaries - clerical and paraprofessional staff		90,017	54,828
Employee benefits		27,098	20,395
Purchased services	3,048,000	2,790,692	2,561,871
Supplies		33,486	8,890
Capital outlay		<u>43,604</u>	<u>54,041</u>
Total disbursements	<u>3,048,000</u>	<u>2,984,897</u>	<u>2,700,025</u>
FUND BALANCE, end of year	<u>1,058,286</u>	<u>1,074,276</u>	<u>1,088,393</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>1,074,276</u>	<u>1,088,393</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>28,182</u>	<u>28,182</u>	<u>28,007</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	<u>          </u>	<u>      45</u>	<u>      175</u>
TOTAL FUNDS AVAILABLE	<u>28,182</u>	<u>28,227</u>	<u>28,182</u>
DISBURSEMENTS	<u>          </u>	<u>          </u>	<u>          </u>
FUND BALANCE, end of year	<u>28,182</u>	<u>28,227</u>	<u>28,182</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>28,215</u>	<u>28,182</u>
County treasurers		<u>      12</u>	<u>          </u>
TOTAL FUND BALANCE		<u>28,227</u>	<u>28,182</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>527,317</u>	<u>191,712</u>	<u>459,339</u>
RECEIPTS			
Local sources			
Taxes			
Property taxes	705,844	493,111	677,689
Carline tax	<u>2,000</u>	<u>2,155</u>	<u>2,277</u>
Total local sources	<u>707,844</u>	<u>495,266</u>	<u>679,966</u>
State sources			
Homestead exemption		28,106	26,972
Property tax credit		252,202	45,464
Pro-rate motor vehicle	1,500	1,861	1,967
School Safety and Security Act			<u>100,000</u>
Total state sources	<u>1,500</u>	<u>282,169</u>	<u>174,403</u>
Federal sources			
Elementary and Secondary School Emergency Relief (ESSER III)	<u>503,500</u>	<u>502,614</u>	<u>1,359,933</u>
Other nonrevenue receipts			
Disposal of real property		<u>413,643</u>	
Total receipts	<u>1,212,844</u>	<u>1,693,692</u>	<u>2,214,302</u>
TOTAL FUNDS AVAILABLE	<u>1,740,161</u>	<u>1,885,404</u>	<u>2,673,641</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
<b>DISBURSEMENTS</b>			
Purchased services		48,212	98,602
State programs		85,644	46,571
Federal programs	340,000	319,758	1,575,289
Capital outlay	<u>1,400,161</u>	<u>1,129,623</u>	<u>761,467</u>
Total disbursements	<u>1,740,161</u>	<u>1,583,237</u>	<u>2,481,929</u>
FUND BALANCE, end of year		<u>302,167</u>	<u>191,712</u>
 <b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>157,068</u>	<u>(17,275)</u>
County treasurers		<u>145,099</u>	<u>208,987</u>
TOTAL FUND BALANCE		<u>302,167</u>	<u>191,712</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  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>1,129,263</u>	<u>1,087,146</u>	<u>1,021,759</u>
<b>RECEIPTS</b>			
Local sources			
Taxes			
Property taxes	261,224	226,068	908,441
Carline tax		750	3,065
Total local sources	<u>261,224</u>	<u>226,818</u>	<u>911,506</u>
State sources			
Homestead exemption		9,790	36,303
Property tax credit		87,843	61,193
Pro-rate motor vehicle		902	2,595
Total state sources		<u>98,535</u>	<u>100,091</u>
Total receipts	<u>261,224</u>	<u>325,353</u>	<u>1,011,597</u>
TOTAL FUNDS AVAILABLE	<u>1,390,487</u>	<u>1,412,499</u>	<u>2,033,356</u>
<b>DISBURSEMENTS</b>			
Principal	995,000	830,000	815,000
Interest	13,483	13,483	24,794
Purchased services		62,042	18,542
Capital outlay	250,000	12,608	87,474
Bond issue cost and other expense	400	400	400
Total disbursements	<u>1,258,883</u>	<u>918,533</u>	<u>946,210</u>
FUND BALANCE, end of year	<u>131,604</u>	<u>493,966</u>	<u>1,087,146</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>443,287</u>	<u>805,860</u>
County treasurers		<u>50,679</u>	<u>281,286</u>
TOTAL FUND BALANCE		<u><u>493,966</u></u>	<u><u>1,087,146</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  
 YEAR ENDED AUGUST 31, 2025  
 WITH COMPARATIVE TOTALS FOR 2024

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>14,893</u>	<u>16,894</u>	<u>12,957</u>
<b>RECEIPTS</b>			
Local sources			
Local receipts	100,000		
Nonrevenue receipts		<u>17,600</u>	<u>14,738</u>
Total receipts	<u>100,000</u>	<u>17,600</u>	<u>14,738</u>
TOTAL FUNDS AVAILABLE	<u>114,893</u>	<u>34,494</u>	<u>27,695</u>
<b>DISBURSEMENTS</b>			
Instructional expenses		15,851	10,801
Operation and maintenance of plant	<u>100,000</u>		
Total disbursements	<u>100,000</u>	<u>15,851</u>	<u>10,801</u>
FUND BALANCE, end of year	<u>14,893</u>	<u>18,643</u>	<u>16,894</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>18,643</u>	<u>16,894</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, 2025

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>1,022,505</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	1,401,153
Depreciation Fund	(281,423)
Employee Benefit Fund	(97,225)
	<u>1,022,505</u>

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
Activity Tickets	(37,072)	265,103	366,642	(138,611)
Activity Office	(21,251)	66,156	29,348	15,557
Concessions	(6,508)	69,379	69,797	(6,926)
GNAC	3,205			3,205
Activity Office Fundraiser	(11,963)	42,231	36,136	(5,868)
Football Fundraiser	4,925	46,651	28,063	23,513
Volleyball Fundraiser	9,592	6,919	12,003	4,508
Wrestling Fundraiser	5,284	10,349	13,636	1,997
Softball Fundraiser	3,886	8,460	5,205	7,141
Boys' Basketball Fundraiser	6,417	9,500	7,879	8,038
Girls' Basketball Fundraiser	2,453	16,727	16,880	2,300
Swimming Fundraiser	1,127	2,104	2,581	650
Boys' Soccer Fundraiser	5,836	8,784	6,649	7,971
Girls' Soccer Fundraiser	5,151	8,177	7,049	6,279
Boys' Track Fundraiser	2,944	460	1,019	2,385
Girls' Track/CC Fundraiser	1,043	1,540	1,632	951
Boys' Tennis Fundraiser	3,132	860	634	3,358
Girls' Tennis Fundraiser	10,413	10,990	10,174	11,229
Boys' Golf Fundraiser	1,010	1,900	1,417	1,493
Girls' Golf Fundraiser	578	350	1,478	(550)
Biology Fundraiser	1,474			1,474
Crew Fundraiser	194			194
TeamMates Fundraiser	2,784	1,996		4,780
Unified Bowling Fundraiser	1,602	2,000	90	3,512
Power Lifting Fundraiser	2,101	16,174	15,932	2,343
Unified Track	3,624	1,242	765	4,101
Esports Fundraiser	854	514		1,368
Girls Wrestling Fundraiser		1,515	800	715
Cross Country Fundraiser	10,865	4,228	5,426	9,667
Speech Fundraiser	2,758	1,689	980	3,467
Baseball Fundraiser		2,453	5,017	(2,564)
Circle of Friends	3,648	1,476	826	4,298
Booster Club Fundraiser	15,305	26,832	22,385	19,752
Middle School Concessions	419	4,715	3,249	1,885
Middle School Ticket Office	5,462		3,087	2,375
Middle School Athletics Administration	23,420	11,304	21,448	13,276

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
Middle School Football	59	20,609	20,541	127
Middle School Wrestling	70	7,655	7,748	(23)
Middle School Volleyball	4,614	4,181	6,344	2,451
Middle School Boys' Basketball	9,348	3,262	2,606	10,004
Middle School Girls' Basketball	2,131	4,806	3,915	3,022
Middle School Track	1,317	2,556	1,030	2,843
Middle School Cross Country	50	900	945	5
Middle School Football Fundraiser	9,091		3,743	5,348
Middle School Wrestling Fundraiser	1,199	2,032	1,163	2,068
Middle School Volleyball Fundraiser	6,306	1,999	1,936	6,369
Middle School Boys' Basketball Fundraiser	37	1,216	887	366
Middle School Girls' Basketball Fundraiser	8,275	425	1,705	6,995
Middle School Track Fundraiser	10,798			10,798
Middle School Cross Country Fundraiser	1,584	1,155	769	1,970
Middle School Robotic	312			312
Varsity Cheerleaders	3,188	43,349	61,009	(14,472)
Homecoming	(1,224)	8,060	5,146	1,690
Pacers	4,271	28,631	30,974	1,928
Flag Corps	1,312	3,573	2,508	2,377
NPHS Musical	59,638	17,251	18,727	58,162
Advance Acting	8,697	8,479	6,506	10,670
Freshman Class	1			1
Sophomore Class	(494)	950	456	
Junior Class	1,450	9,706	11,100	56
Senior Class	11,047	10,077	8,073	13,051
Environmental Club	640			640
Art Club	2,031	200	99	2,132
Crime Stoppers		117		117
Debate	1,732			1,732
Drama	(629)	8,344	8,356	(641)
FBLA	842			842
FCCLA	1,710	6,660	13,653	(5,283)
Journalism	2,573	9,547	2,660	9,460
Key Club	1,451	3,011	2,794	1,668
Mock Trial	190	440	414	216

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
National Honor Society	5,566	2,751	1,712	6,605
SkillsUSA	9,645	9,449	11,897	7,197
Student Council	4,118	25,209	27,186	2,141
Foreign Language Club	1,179	3,407	4,772	(186)
FFA	121,495	60,218	35,319	146,394
Dungeons & Dragons	274	220	135	359
Video Production	855	3,045	2,476	1,424
GSA Club	444			444
Fee Support	179	30,000	29,870	309
Counselors	2,873		99	2,774
AP Testing	1,203			1,203
Scholarship	15,944			15,944
Dual Credit - HS	249,191	72,313	63,953	257,551
Principal Contingency	15,460	5,120	8,547	12,033
Restitution	50			50
NPHS School Store (SPED)	3,037	1,424	1,083	3,378
Choir Robe Fund	173	35		208
High School Book Fines	18,251	361	7,945	10,667
Library Fines	3,856	1,595	294	5,157
P.E. Fines	852	20	131	741
Art Supplies	12,594	6,729	8,990	10,333
Auto Shop	4,983	8,968	8,141	5,810
Band	2,743	13,879	16,292	330
Bulldogger	164	838	1,000	2
Drafting	1,903	30		1,933
Electronics	5,042	668	784	4,926
Foods	6,368	5,000	4,992	6,376
Orchestra	2,852	1,931	1,885	2,898
Vocal	2,850	914	1,798	1,966
Welding	1,179	4,752	2,421	3,510
Woods	2,581	6,465	5,732	3,314
Photography Class	6,383	1,216	1,916	5,683
FCA Design	1,171	820	1,109	882
Elementary Book Fines	8,533	361		8,894
Elementary - Buffalo	912	5,238	7,251	(1,101)

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
Madison	142	54,308	3,340	51,110
Elementary - Cody	12,549	5,430	1,489	16,490
Elementary - Jefferson	9,976	13,962	17,233	6,705
Elementary - Lincoln	12,941	2,794	3,177	12,558
Elementary - Washington	32,490	13,057	2,047	43,500
Elementary - McDonald	6,467	13,543	2,193	17,817
Elementary - Eisenhower	3,243	8,010	4,954	6,299
Buffalo Social Committee	139	308	347	100
Adams Middle School	9,680	12,077	5,491	16,266
Adams - Student Council	10,636	9,293	8,246	11,683
Adams - Journalism	5,926	768	207	6,487
Adams - Music/Swing Choir	576	13,671	13,330	917
Adams - Library Fines	1,128	492	671	949
MS Speech Club	600	1,962	1,371	1,191
MS Environmental Club	713			713
MS Store (SPED)	184	142	274	52
Adams Band	2,491	6,562	5,408	3,645
Madison Middle School	48,455	1,077	50,900	(1,368)
Madison Band/Chorus	9,701	3,774	2,339	11,136
Madison Student Council	1,497	3,070	1,922	2,645
Elementary Orchestra	2,062	1,464	454	3,072
Elementary - Hall	2,766			2,766
Elementary - Lake/Osgood	15,296	3,773	4,405	14,664
Adams Art Club	1,643	592	961	1,274
Adams Chess Club	628	1,010	622	1,016
Adams Unified Schools	200			200
TLC	3,361			3,361
Kids Club	93,306	10,290	10,212	93,384
District	9	4,885	4,607	287
Mental Health	37	46,145	1,255	44,927
McKinley Rentals	9,796	160	4,500	5,456
Rentals	34,610	12,068	16,336	30,342
Camps	1,345			1,345
Revolving Account	2,736	1,634		4,370
Interest	13,640	24,301	20,665	17,276

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
 NORTH PLATTE, NEBRASKA  
 ACTIVITIES FUND  
 SCHEDULE OF CHANGES IN CASH BALANCES  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
Bus/Van Depreciation	21,626		9,949	11,677
Computer Insurance	39,939	16,566	10	56,495
Verizon Tower Rental	107,077	43,369	42,186	108,260
Technology	70,043	6,544	20,343	56,244
Tuition Waivers	286		19,063	(18,777)
Maintenance	44,607	13,599	40,457	17,749
Eldon E. Hoover Trust	9,886	4,650	8,859	5,677
Central Office	8,713	2,400		11,113
Bauer Field Signs	6,915			6,915
School/Community Partnership Below 5	650 20	1,100	1,717	33 20
<b>TOTAL ACTIVITIES FUND</b>	<u>1,393,961</u>	<u>1,493,795</u>	<u>1,513,304</u>	<u>1,374,452</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, 2025, 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 November 4, 2025.

**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) as a basis for designing 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 identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2025-001 that we consider to be 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*.

## **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

Grand Island, Nebraska  
November 4, 2025

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2025

2025-001 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.

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.

LINCOLN COUNTY PUBLIC SCHOOLS DISTRICT NO. 1  
NORTH PLATTE, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2025

2024-001 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 2025-001, and is considered to be a significant deficiency for the year ended August 31, 2025.





**DANA F. COLE  
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CERTIFIED PUBLIC ACCOUNTANTS

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DANACOLE.COM

November 4, 2025

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

RE: AU-C 260

We have audited the financial statements of the governmental 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, for the year ended August 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 15, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lincoln County Public Schools District No. 1, North Platte, Nebraska, are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended August 31, 2025. We noted no transactions entered into by Lincoln County Public Schools District No. 1, North Platte, Nebraska, during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 4, 2025.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Lincoln County Public Schools District No. 1, North Platte, Nebraska's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Lincoln County Public Schools District No. 1, North Platte, Nebraska's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the supplementary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information accompanying the financial statements, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Lincoln County Public Schools District No. 1  
November 4, 2025  
Page three

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Lincoln County Public Schools District No. 1, North Platte, Nebraska, and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

A handwritten signature in black ink, appearing to read "Robert C. Beran". The signature is fluid and cursive, with a long horizontal stroke at the end.

ROBERT C. BERAN  
For the Firm

e-mail: [beran@danacole.com](mailto:beran@danacole.com)

RCB:amr



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 for the purpose of discussion of

Personnel Matters

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.